

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

RESTATE WASHINGTON  
 EXCISE TAXES  
 GAS

Line No.	Description	System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
<b>EXPENSES</b>				
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	(2)	(2)	0
17	Total Distribution	(2)	(2)	0
18	Customer Accounting			
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	(2)	(2)	0
26	Operating Income before FIT	2	2	0
	Federal Income Taxes			
27	Current Accrual (at 35%)	1	1	0
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	1	1	0
<b>RATE BASE</b>				
<b>PLANT IN SERVICE</b>				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
<b>ACCUMULATED DEPRECIATION</b>				
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

K<sub>1</sub>

**Avista Utilities**

**Restate Public Utility Excise Tax to Actual  
TWELVE MONTHS ENDED December 31, 2009**

* Actual Payments:	Electric	Gas
Jan-09	1,829,469.54	1,603,283.79
Feb-09	1,748,802.78	1,387,489.97
Mar-09	1,634,114.77	1,182,891.23
Apr-09	1,412,079.48	865,787.40
May-09	1,311,450.73	543,211.49
Jun-09	1,323,542.78	321,378.13
Jul-09	1,174,800.04	141,575.77
Aug-09	1,434,574.59	179,758.33
Sep-09	1,319,466.71	153,735.92
Oct-09	1,268,595.36	297,442.70
Nov-09	1,218,265.88	488,834.48
Dec-09	1,524,267.38	719,355.74
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Total Actual Payments	\$17,199,430.04	\$7,884,744.95
Deduct Washington State Excise Tax amount reflected in results	17,210,393.57	• 7,886,533.48
Add Back Timing Difference (1)	\$0	\$0
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Adjustment of Washington State Excise Tax	<b>(\$10,964)</b>	<b>(\$1,789)</b>
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\* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),  
(these values now incorporate LIHEAP tax credit and Renewable energy credits  
as assigned to service).

(1)	LIHEAP Tax credit assigned to service	(351,590.18)	(234,393.46) *
	LIHEAP Tax credit benefit to acct 908610	351,590.18	234,393.46
		<hr/>	
		0.00	0.00



Transaction Analysis Selection: GI Ferc Account : '908610' , Statind Parameter 1 : 'DL'

Accounting Per Ferc Acct:908€ Source Id:<All>

Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
ED	WA	Aug 09 LIHEAP credit from St.	22,180.88	22,180.88	0	0
		July 09 LIHEAP credit from St.	103,433.10	103,433.10	0	0
		Nov 09 LIHEAP credit from St.	123,531.19	123,531.19	0	0
		Oct 09 LIHEAP credit from St.	25,738.41	25,738.41	0	0
		Sept 09 LIHEAP credit from St.	76,706.60	76,706.60	0	0
GD	WA	Aug 09 LIHEAP credit from St.	14,787.25	0	14,787.25	0
		July 09 LIHEAP credit from St.	68,955.40	0	68,955.40	0
		Nov 09 LIHEAP credit from St.	82,354.13	0	82,354.13	0
		Oct 09 LIHEAP credit from St.	17,158.94	0	17,158.94	0
		Sept 09 LIHEAP credit from St.	51,137.74	0	51,137.74	0
Total for <All>			585,983.64	351,590.18	234,393.46	-
Total			585,983.64	351,590.18	234,393.46	