

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

MISCELLANEOUS
RESTATING ADJUSTMENTS
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			
19	Customer Service & Information	(2)	(2)	
20	Sales	(10)	(10)	
Administrative and General				
21	Operating Expenses	(137)	(137)	
22	Depreciation			
23	Taxes			
24	Total Admin. & General	(137)	(137)	0
25	Total Gas Expense	(149)	(149)	0
26	Operating Income before FIT	149	149	0
Federal Income Taxes				
27	Current Accrual (at 35%)	35.0%	52	52
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$97	\$97	\$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

51

Avista Utilities
Miscellaneous Restating Adjustments
12/31/2009

		<u>WA Electric</u>	<u>WA Gas</u>
BOD Meeting Expenses	@ 50%'	(14,134) ①	(3,974) ②
BOD Fees	@ 50%'	(246,820) ①	(69,401) ②
Dues and Sponsorships			
Customer Service		(3,127)	(1,953)
Sales Exp.		(16,637)	(10,451)
Admin and General		(164,176) ①	(43,933) ②
Total Dues and Sponsorships		<u>(183,940)</u>	<u>(56,338)</u>
Total Misc. Restating Adjustments		<u>(444,893)</u>	<u>(129,713)</u>

$\Sigma ① = (444,893)$

$\Sigma ② = (129,713)$

Avista Utilities

Adjust Insurance

Test Period Expense:

2009 Test Period Insurance Expense

Amount
\$ 4,533,075

2010 Insurance Expense

\$ 4,820,207

Adjustment - System

\$ 287,132

	Adjust Insurance to 2010 Pro Forma	Remove 10% D&O	Net Adjustment
Total Adjustment		\$ (153,980)	

Allocated to Washington Electric

0.72044

Note 7

0.64886

Note 4

\$ -	\$ (71,980) ⁽²⁾	\$ (71,980)
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Allocated to Washington Gas

0.1935

Note 7

0.67943

Note 4

\$ -	\$ (20,240) ⁽²⁾	\$ (20,240)
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Allocated to Idaho Electric

0.72044

Note 7

0.35114

Note 4

\$ -

Allocated to Idaho Gas

0.19346

Note 7

0.32057

Note 4

\$ -

Allocated to Oregon

0.0861

Note 7

\$ -

AVISTA UTILITIES
 MISC. RESTATEMENT ADJUSTMENT
 For 12 Months Ended December 31, 2009

FERC Account	Type	Allocation Basis	CD		CD	CD	CD	CD	ED	GD	TOTAL
			AA	AN							
908	Sponsorships	2		33.484%							
908	Dues	2									
909	Advertising	2		33.484%						32.057%	
910	Advertising	2		33.484%							
912	Advertising	2									
913	Advertising	2									
921	Dues	4	32.057%								
923	Sponsorships	4									
930100	Advertising	4	32.057%	32.057%	0.000%			32.057%			
930200	Dues	4	32.057%	32.057%	0.000%			32.057%			
930200	Advertising	4	96.171%	164.566%	0.000%		200.000%	96.171%		64.114%	
WA - ELECTRIC											
908	Sponsorships	2		2,688.00							2,688.00
908	Dues	2									
909	Advertising	2									438.86
910	Advertising	2		438.86							3,126.86
912	Advertising	2		16,637.39							16,637.39
913	Advertising	2									828.42
921	Dues	4	828.42								
923	Sponsorships	4									
930100	Advertising	4			6,670.23			1,568.59			8,238.82
930200	Dues	4	984.25	20,273.31	126,612.21			124.91			147,994.67
930200	Advertising	4	4,385.16	2,404.58				324.43			7,114.17
930200	Advertising	4	6,197.82	42,442.13	133,282.43			2,017.92			183,940.31
WA - GAS											
908	Sponsorships	2		1,679.18							1,679.18
908	Dues	2									
909	Advertising	2									274.15
910	Advertising	2		274.15							1,953.34
912	Advertising	2		10,393.32					57.75		10,451.07
913	Advertising	2									10,451.07
921	Dues	4	232.94								232.94
923	Sponsorships	4									
930100	Advertising	4			1,772.67						1,772.67
930200	Dues	4	276.75	5,641.65	33,648.29				458.62		40,025.31
930200	Advertising	4	1,233.03	669.14							1,902.17
930200	Advertising	4	1,742.71	18,657.44	35,420.97				516.37		56,337.49
ID - ELECTRIC											
908	Sponsorships	2		1,402.52							1,402.52

AVISTA UTILITIES
 MISC. RESTATING ADJUSTMENT
 For 12 Months Ended December 31, 2009

FERC Account	Type	Allocation Basis	CD		CD		CD		ED		GD		TOTAL
			AA	AN	WA	ID	AN	AA	AN	AA			
908	Dues	2	-	-	-	-	-	-	-	-	-	-	-
909	Advertising	2	-	-	-	-	-	-	-	-	-	228.98	1,631.50 Cust. Service
910	Advertising	2	-	228.98	-	-	-	-	-	-	-	8,680.87	8,680.87
912	Advertising	2	-	8,680.87	-	-	-	-	-	-	-	-	8,680.87 Sales Exp
913	Advertising	2	-	-	-	-	-	-	-	-	-	448.31	448.31
921	Dues	4	448.31	-	-	-	-	-	-	-	-	-	-
923	Sponsorships	4	-	-	-	-	-	-	848.86	-	-	848.86	848.86
930100	Advertising	4	-	-	-	-	-	67.59	67.59	-	-	42,971.57	42,971.57
930200	Dues	4	532.64	10,971.19	-	31,400.14	-	175.57	175.57	-	-	3,889.44	48,158.18 Admin and Gen.
930200	Advertising	4	2,373.09	1,301.27	-	39.50	-	-	-	-	-	58,470.55	58,470.55
			3,354.04	22,594.84	-	31,439.64	-	1,092.03	-	-	-	-	-
ID - GAS													
908	Sponsorships	2	-	845.30	-	-	-	-	-	-	-	-	845.30
908	Dues	2	-	-	-	-	-	-	-	-	-	-	-
909	Advertising	2	-	-	-	-	-	-	-	-	-	-	-
910	Advertising	2	-	138.01	-	-	-	-	-	-	-	138.01	983.31 Cust. Service
912	Advertising	2	-	5,231.97	-	-	-	-	27.25	-	-	5,259.22	5,259.22 Sales Exp
913	Advertising	2	-	-	-	-	-	-	-	-	-	109.90	109.90
921	Dues	4	109.90	-	-	-	-	-	-	-	-	-	-
923	Sponsorships	4	-	-	-	-	-	-	-	-	-	-	-
930100	Advertising	4	-	-	-	-	-	-	-	216.38	-	11,353.68	11,353.68
930200	Dues	4	130.58	2,661.85	-	8,344.86	-	-	-	-	-	907.98	12,371.56 Admin and Gen.
930200	Advertising	4	581.77	315.72	-	10.50	-	-	-	-	-	18,614.09	18,614.09
930200	Advertising	4	822.25	9,192.85	-	8,355.36	-	-	243.63	-	-	-	-

AVISTA UTILITIES
 MISC. RESTATEING ADJUSTMENT
 For 12 Months Ended December 31, 2009

FERC Account	Type	Allocation Basis	CD		CD		CD		ED		GD		TOTAL
			AA	AN	WA	ID	AN	AA					
908	Sponsorships	2		6,615.00									6,615.00
908	Dues	2											-
909	Advertising	2		1,080.00									1,080.00
910	Advertising	2		40,943.55							85.00		41,028.55
912	Advertising	2											-
913	Advertising	2											1,772.15
921	Dues	4	1,772.15										-
923	Sponsorships	4											-
930100	Advertising	4			8,442.90			2,417.45					10,860.35
930200	Dues	4	2,105.50	39,548.00	160,260.50	39,745.00		192.50			675.00		242,526.50
930200	Advertising	4	9,380.73	4,690.71		50.00		500.00					14,621.44
930200	Advertising	4	13,258.38	92,877.26	168,703.40	39,795.00		3,109.95			760.00		318,503.99

ELECTRIC

908	Sponsorships	2		61.837%									
908	Dues	2											
909	Advertising	2		61.837%									
910	Advertising	2		61.837%									
912	Advertising	2											
913	Advertising	2											
921	Dues	4	72.044%										
923	Sponsorships	4											
930100	Advertising	4			79.004%			100.000%					
930200	Dues	4	72.044%	79.004%	79.004%	79.004%		100.000%					
930200	Advertising	4	216.132%	343.519%	158.008%	158.008%		300.000%					

GAS

908	Sponsorships	2		38.163%									
908	Dues	2											
909	Advertising	2		38.163%									
910	Advertising	2		38.163%									
912	Advertising	2											
913	Advertising	2											
921	Dues	4	19.346%										
923	Sponsorships	4											
930100	Advertising	4			20.996%			0.000%					
930200	Dues	4	19.346%	20.996%	20.996%	20.996%		0.000%					
930200	Advertising	4	58.038%	156.481%	41.992%	41.992%		0.000%					

AVISTA UTILITIES
 MISC. RESTATING ADJUSTMENT
 For 12 Months Ended December 31, 2009

FERC Account	Type	Allocation Basis	CD		CD		CD		ED		GD		TOTAL
			AA	AN	AN	WA	ID	AN	AA	AA	AA		
WA - ELECTRIC													
908	Sponsorships	2		65.713%									
908	Dues	2											
909	Advertising	2		65.713%								64.886%	
910	Advertising	2		65.713%									
912	Advertising	2											
913	Advertising	2											
921	Dues	4	64.886%										
923	Sponsorships	4											
930100	Advertising	4	64.886%	64.886%		100.000%				64.886%		64.886%	
930200	Dues	4	64.886%	64.886%		100.000%				64.886%		64.886%	
930200	Advertising	4	194.658%	326.911%		200.000%				194.658%		129.772%	
WA - GAS													
908	Sponsorships	2		66.516%									
908	Dues	2											
909	Advertising	2		66.516%								67.943%	
910	Advertising	2		66.516%									
912	Advertising	2											
913	Advertising	2											
921	Dues	4	67.943%										
923	Sponsorships	4											
930100	Advertising	4	67.943%	67.943%		100.000%				67.943%		67.943%	
930200	Dues	4	67.943%	67.943%		100.000%				67.943%		67.943%	
930200	Advertising	4	203.829%	335.434%		200.000%				203.829%		135.886%	
ID - ELECTRIC													
908	Sponsorships	2		34.287%									
908	Dues	2											
909	Advertising	2		34.287%								35.114%	
910	Advertising	2		34.287%									
912	Advertising	2											
913	Advertising	2											
921	Dues	4	35.114%										
923	Sponsorships	4											
930100	Advertising	4	35.114%	35.114%		0.000%				35.114%		35.114%	
930200	Dues	4	35.114%	35.114%		0.000%				35.114%		35.114%	
930200	Advertising	4	105.342%	173.089%		0.000%				105.342%		70.228%	

ID - GAS

Avista U
 A/C 908,900, 913
 Excludes Expenditure Type 830-Dues
 12/31/2009

Summary Exp Cate	Non-Labor
Expenditure Type	(Multiple Items)

Ferc Acct	Transaction Desc	Vendor Name	Service		Jurisdiction		Grand Total
			CD	AN	CD Total	AN Total	
			Sum of Transaction Amount		CD Total	AN Total	
908000	CDA CHAMBER GOING GREEN SPON	COEUR D ALENE CHAMBER OF COMMERCE	250.00		250.00		250.00
	DEER PARK CHAMBER DUES/GOLF	DEER PARK CHAMBER OF COMMERCE	565.00		565.00		565.00
	Gift Cert #8483	#N/A	100.00		100.00		100.00
	GIVE AWAYS FOR EVENTS	ADVENTURES IN ADVERTISING	600.00		600.00		600.00
	HOME/GARDEN SHOW FOOD SPONS	LEWIS CLARK BUILDING CONTRACTORS ASSOC	100.00		100.00		100.00
	LCBCA GOLF TOURNEY SPONSOR	LEWIS CLARK BUILDING CONTRACTORS ASSOC	100.00		100.00		100.00
	PARADE OF HOME SPONSORSHIPS	NORTH IDAHO BUILDING	2,250.00		2,250.00		2,250.00
	SHBA FALL FESTIVAL SPONSORSHIP	SPOKANE HOME BUILDERS ASSOCIATION	1,750.00		1,750.00		1,750.00
	SPONSORSHIP FEES/6/24/09	SPOKANE HOME BUILDERS ASSOCIATION	400.00		400.00		400.00
	TABLE OF 8 TICKETS	EASTERN WASHINGTON UNIVERSITY	500.00		500.00		500.00
908000 Total			6,615.00		6,615.00		6,615.00
Grand Total			6,615.00		6,615.00		6,615.00

0 6,615.00
 2 244,250.65+
 3 67,550.34+
 003
 318,503.99+
 58

Sum of Transaction Amount		Jurisdiction		Service		CD Total		ED Total		GD Total		Grand Total	
Ferc Acct	Project Desc	Transaction Desc	Vendor Name	ID	IWA	AA	IA	AN	IA	AA	AA	AA	AA
921000	Common-Company Communications	#741240 MEMBERSHIP DUES	SPOKANE CLUB	115.87		115.87							115.87
		#741240 MEMBERSHIP DUES	SPOKANE CLUB	113.40									113.40
		ACCT 741240, MEMBERSHIP DUES	SPOKANE CLUB	118.87									118.87
		ACCT 741240, MEMBERSHIP DUES	SPOKANE CLUB	115.87									115.87
		MEMBERSHIP DUES	SPOKANE CLUB	113.40									113.40
		MEMBERSHIP DUES	SPOKANE CLUB	115.87									115.87
		MEMBERSHIP DUES	PULLMAN ROTARY CLUB	340.00									340.00
		OTRLY DUES/PRJCT ASSESSMENT	SPOKANE CLUB	588.27									588.27
		SIMOCK, DEBORAH # 741240	PULLMAN ROTARY CLUB	40.00									40.00
			SPOKANE CLUB	113.40									113.40
921000 Total			SPOKANE CLUB	1,772.18									1,772.18
9340200	Charitable/Civic Ops - Gas	2009-2010 MEMBER DUES	ASHLAND CHAMBER OF COMMERCE								175.00		175.00
		ANNUAL MEMBERSHIP INVESTMENT 7	THE CHAMBER OF MEDFORD / JACKSON COUNTY								500.00		500.00
			IRWA								180.00		180.00
		2009 MEMBERSHIP PLEDGE/QLTY BI	JOBS PLUS INC								5,000.00		5,000.00
		2009 MEMBERSHIP-GREATER ST JO	TIMBER PLUS								1,000.00		1,000.00
		ANNUAL DUES-KELLOGG CHAMBER OF	HISTORIC SILVER VALLEY								310.00		310.00
		ANNUAL DUES-WALLACE CHAMBER OF	WALLACE CHAMBER OF COMMERCE								250.00		250.00
		ANNUAL MEMBERSHIP DUES 2009	PBCA INC								400.00		400.00
		BAYVIEW CHAMBER DUES	BAYVIEW CHAMBER OF COMMERCE								40.00		40.00
		BONNER CO EDC-ANNUAL DUES	BONNER COUNTY ECONOMIC								4,000.00		4,000.00
		CIRN - ANNUAL DUES	CONCERNED BUSINESSES INC								5,000.00		5,000.00
		DDA CHAMBER ANNUAL DUES	COLORADO ALENE CHAMBER OF COMMERCE								3,500.00		3,500.00
		DUES - P E CHAPTER	PATRICIA J SHEA								25.00		25.00
		JOBS PLUS 2009 OTLY MEMBERSHIP	POST FALLS AREA CHAMBER OF COMMERCE								1,000.00		1,000.00
		JOBS PLUS 4TH QUARTER DUES	JOBS PLUS INC								5,000.00		5,000.00
		JOBS PLUS EDC - 1ST QTR DUES	JOBS PLUS INC								5,000.00		5,000.00
		NUGCA MEMBERSHIP DUES ANNUAL	NIERCA								485.00		485.00
		PONDERAY COMM DEVELOP CORP-ANNU	PONDERAY COMMUNITY DEVELOPMENT CORP								100.00		100.00
		PRIEST RIVER CHAMBER ANNUAL DU	PRIEST RIVER CHAMBER OF COMMERCE								75.00		75.00
		RATHBURN CHAMBER ANNUAL DUES	RATHBURN AREA CHAMBER OF COMMERCE								500.00		500.00
		SANDPOINT CHAMBER ANNUAL DUES	GREATER SANDPOINT								1,350.00		1,350.00
		SILVER VALLEY EDC-ANNUAL DUES	SVECC								1,500.00		1,500.00
		SRA ANNUAL DUES	SPOKANE RIVER ASSOCIATION								50.00		50.00
		EWI DUES	EXECUTIVE WOMEN INTERNATIONAL	80.00									80.00
		EWI MEMBERSHIP	EXECUTIVE WOMEN INTERNATIONAL	90.00									90.00
		EWI MEMBERSHIP QTR 1-JAN-MAR 2	EXECUTIVE WOMEN INTERNATIONAL	200.50									200.50
		MEC MEMBER & CONF FEES	EXECUTIVE WOMEN INTERNATIONAL	60.00									60.00
		QTRLY DUES/TRADE SHOW	MARKETING EXECUTIVES CONFERENCE	1,600.00									1,600.00
		MEMBERSHIP DUES ANNUALLY/JULY	EXECUTIVE WOMEN INTERNATIONAL	85.00									85.00
		2009 DUES	UNION COUNTY CHAMBER OF COMMERCE								200.00		200.00
		2009 SUPPORT INLAND NW ECON AL	ARMED FORCES & AEROSPACE MUSEUM								25,000.00		25,000.00
		2009 SUPPORT INLAND NW ECON AL	ASSOCIATION OF IDAHO CITIES								250.00		250.00
		AIC 2009 MEMBERSHIP DUES	BETTER BUSINESS BUREAU								1,201.50		1,201.50
		BBB 2010 DUES	DOESSA CHAMBER OF COMMERCE								50.00		50.00
		BUSINESS MEMBERSHIP/DOLG PLINS	COLVILLE CHAMBER OF COMMERCE								395.00		395.00
		Dues	DAVENPORT CHAMBER OF COMMERCE								144.00		144.00
		DUES FOR ROTARY CLUB	ROTARY CLUB OF COLVILLE								225.00		225.00
		GSI 1ST QTR 2010 DUES	GREATER SPOKANE INCORPORATED								13,500.00		13,500.00
		GSI 2ND QTR DUES	GREATER SPOKANE INCORPORATED								33,750.00		33,750.00
		GSI 2009 4TH QTR DUES	GREATER SPOKANE INCORPORATED								33,750.00		33,750.00
		GSI 3RD QTR DUES	GREATER SPOKANE INCORPORATED								100.00		100.00
		GSI PUBLIC POLICY MTG-L. HILL	GREATER SPOKANE INCORPORATED								14,000.00		14,000.00
		IMP DUES 2009	INLAND NORTHWEST PARTNERS								1,000.00		1,000.00
		LINCOLN COUNTY EDC DUES	LINCOLN COUNTY EDC								1,000.00		1,000.00
		LIND CHAMBER DUES	LIND CHAMBER OF COMMERCE								25.00		25.00
		MEMBERSHIP/VISTA, DUES	CHEWELAH CHAMBER OF COMMERCE								125.00		125.00
		SPOKANE CVB DUES	SPOKANE REGIONAL CVB								840.00		840.00
		THOMPSON FALLS CHAMBER 2009 DU	THOMPSON FALLS CHAMBER OF COMMERCE								250.00		250.00
		WEDA 2009 DUES	WEDA								1,200.00		1,200.00
		WEST PLAINS 2009 DUES	WEST PLAINS CHAMBER OF COMMERCE								515.00		515.00
		2009 ANNUAL SUPPORT/DUES MOSCO	MOSCO CHAMBER OF COMMERCE								2,000.00		2,000.00
		2009 CORPORATE MEMBERSHIP	BEAUTIFUL DOWN TOWN LEWISTON								1,000.00		1,000.00
		2009 DUES	COLFAX CHAMBER OF COMMERCE								250.00		250.00
			GREATER CRAIGMONT CHAMBER OF COMMERCE								50.00		50.00
			GREATER MOSCOW ALLIANCE								25.00		25.00
			POMEROY CHAMBER OF COMMERCE								120.00		120.00
			AWRA								165.00		165.00
			CLEARWATER ECON DEVELOPMENT ASSN								715.00		715.00

Avialta Utilita
 Exp. Type 830
 2009
 Excludes 908,908 and 813

Fisc Acct	Project Desc	Vendor Name	Service		Jurisdiction		ED Total	GD Total	Grand Total
			CD	AA	JAN	WA			
930200	Wald-Cham/Civic Ope Com Comm	CLARKSTON CHAMBER OF COMMERCE	AA	JAN	1,000.00		1,000.00		1,000.00
	ANNUAL INVESTMENT TO CCEDC	CLEARWATER COUNTY ECONOMIC			350.00		350.00		350.00
	ANNUAL MEMBERSHIP	CLARKSTON CHAMBER OF COMMERCE			5,000.00		5,000.00		5,000.00
	AVISTA MATCH ON NMA MARKETING	NORTHWEST INTERMOUNTAIN MANUFACTURERS			2,500.00		2,500.00		2,500.00
	CEDA MEMBERSHIP/ID REGIONAL OP	CLEARWATER ECON DEVELOPMENT ASSN			1,500.00		1,500.00		1,500.00
	DIAMOND SPONSORSHIP PACKAGE/AD	LEWISTON CHAMBER			2,000.00		2,000.00		2,000.00
	DONATION	LATAH ECONOMIC DEVELOPMENT COUNCIL			55.00		55.00		55.00
	Dues	GLENN F LOGSDON JR			8.00		8.00		8.00
		JEFFREY J SCOTT			200.00		200.00		200.00
		MOSCOW EXECUTIVES ASSOCIATION			110.00		110.00		110.00
		POST FALLS KIWANIS CLUB			40.00		40.00		40.00
		PULLMAN ROTARY CLUB			1,500.00		1,500.00		1,500.00
		SE WASHINGTON ECONOMIC DEVELOPMENT ASSOC			100.00		100.00		100.00
		TED E BOYLE			35.00		35.00		35.00
	DUES 2009	KAMIAH CHAMBER OF COMMERCE			200.00		200.00		200.00
		DROFINO CHAMBER OF COMMERCE			250.00		250.00		250.00
		PULLMAN CIVIC TRUST			80.00		80.00		80.00
	DUES FOR 2008 PULLMAN CIVIC TR	K J CDA			170.00		170.00		170.00
	LARGE BUSINESS	PULLMAN ROTARY CLUB			440.00		440.00		440.00
	MEAL & ORTR DUES	LEWISTON CHAMBER			1,500.00		1,500.00		1,500.00
	MEMBERSHIP	PALOUSE KNOWLEDGE CORRIDOR			150.00		150.00		150.00
	MEMBERSHIP DUES - PALOUSE KNOW	PALOUSE CLEARWATER			200.00		200.00		200.00
	MEMBERSHIP DUES 106-10	MOSCOW EXECUTIVES ASSOCIATION			135.00		135.00		135.00
	MEMBERSHIP DUES 2008-2010	GRANGEVILLE CHAMBER OF COMMERCE			120.00		120.00		120.00
	MEMBERSHIP DUES JUNE 2010	PULLMAN EDUCATION FOUNDATION			500.00		500.00		500.00
	MEMBERSHIP DUES PHS BOOSTERS	IDAHO SMART GROWTH			35.00		35.00		35.00
	MEMBERSHIP DUES PAUL KIMMEL	TEKOA CHAMBER OF COMMERCE			100.00		100.00		100.00
	MEMBERSHIP FEE RENEWAL	MOSCOW BEAR BOOSTERS			500.00		500.00		500.00
	PHS BOOSTER MEMBERSHIP DUES	LATAH ECONOMIC DEVELOPMENT COUNCIL			865.00		865.00		865.00
	PALOUSE KNOWLEDGE DUES	PULLMAN CHAMBER OF COMMERCE			80.00		80.00		80.00
	PULLMAN CHAMBER DUES 2008	PULLMAN ROTARY CLUB			15,000.00		15,000.00		15,000.00
	GIRLY DUES	VALLEY VISION			500.00		500.00		500.00
	VALLEY VISION PLEDGE	CLARKSTON CHAMBER OF COMMERCE			39,648.00		39,648.00		39,648.00
	VISIONARY LEADER				2,105.50		2,105.50		2,105.50
					3,877.65		3,877.65		3,877.65
930200	Total				160,260.50	39,745.00	199,505.50	192.50	199,698.00
	Grand Total				241,658.00	39,745.00	281,403.00	192.50	281,595.50

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Avista Utility
 Advertising - E
 Excluding FERC ... counts 908,909 and 913

Ferc Acct	Transaction Desc	Service		Jurisdiction		CD Total	ED Total	GD Total	Grand Total
		CD	AA	AN	WA				
930200	DONATION/PIERCE 1860 DAYS			50.00		50.00			50.00
	GIVE AWAYS FOR EVENTS			840.00		840.00			840.00
	AD SENIOR AD			672.60		672.60			672.60
	HANNA & ASSOCIATES INC			190.00		190.00			190.00
	MEET THE BUSINESS SECTION			250.00		250.00			250.00
	PROGRAM SUPPORT/BASEBALL			195.00		195.00			195.00
	QTR PG BAW '09 PROGRAM AD			423.53		423.53			423.53
	SANDPT FESTIVAL WATTSOON AD			3,516.00		3,516.00			3,516.00
	SENIOR "HELPING YOU" AD PLACEM			80.00		80.00			80.00
	SERVICES			75.00		75.00			75.00
	SPONSOR PROGRAM AD NPNA BSKTB			500.00		500.00			500.00
	VISIONARY LEADER			100.00		100.00			100.00
	CLARKSTON CHAMBER OF COMMERCE			4,690.71		4,690.71			4,690.71
	CRAIG MTN ARENA ASSN			50.00		50.00			50.00
930200 Total		9,380.73		46,714.26		64,987.89	2,917.45	85.00	67,990.34
Grand Total		9,380.73		46,714.26		64,987.89	2,917.45	85.00	67,990.34

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**Avista Utilities
Board of Directors Meetings Allocation
For the twelve months ended December 31, 2009**

	Board Meeting Expenses	Total Adjustment
Total Adjustment	\$ 60,468	50%
 <u>Allocated to Washington Electric</u>		
72.044% E - Note 7		
64.886% E - Note 4	\$ 28,267	\$ 14,134
 <u>Allocated to Washington Gas</u>		
19.346% E - Note 7		
67.943% G - Note 4	\$ 7,948	\$ 3,974
 <u>Allocated to Idaho Electric</u>		
72.044%		
35.114% E - Note 4	\$ 15,297	\$ 7,649
 <u>Allocated to Idaho Gas</u>		
19.346%		
32.057% G - Note 4	\$ 3,750	\$ 1,875
 <u>Allocated to Oregon</u>		
8.610% E - Note 7	\$ 5,206	\$ 2,603

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Project Number - 09900020
Board of Directors Meeting Expenses
For the twelve months ended December 31, 2009

Expenditure Organization Y01
 Ferc Acct (All)
 Project Number 09900020

Sum of Transaction Amount	Vendor	Voucher	Nr Accounting Period	Transaction Desc	Total
205 Airfare	CORP CREDIT CARD	-	200905	Wells Fargo cc Payment	336.40
	JOHN F KELLY	417909	200907	BD OF DIRECTORS TRAVEL EXP	550.00
	MARK SIDRAN	428127	200908	REIMBURSEMENT EXPENSE-BOARD OF	278.40
	SUSAN Y FLEMING	-	200907	Airfare	621.90
205 Airfare Total					1,786.70
210 Employee Auto Mileage	MARK SIDRAN	428127	200908	REIMBURSEMENT EXPENSE-BOARD OF	43.80
	SUSAN Y FLEMING	-	200910	Mileage	11.55
					55.35
210 Employee Auto Mileage Total					136.56
215 Employee Business Meals	AZAR'S FOOD SERVICES	413816	200907	MEALS/CATERING	74.24
	CORP CREDIT CARD	421829	200908	FOOD SERVICE	600.00
		-	200902	Wells Fargo cc Payment	3,791.16
			200906	Wells Fargo cc Payment	1,298.58
			200912	Wells Fargo cc Payment	30.00
	EXECUTIVE WOMEN INTERNATIONAL	378909	200902	EWI DINNER-FELTES	210.00
		395485	200904	EWI FIRM DINNER	210.00
		436113	200909	EWI FIRM NIGHT TABLE	30.00
		454513	200911	EWI FIRM NIGHT TABLE	30.00
		467206	200912	EWI DINNER GUEST	60.00
		417909	200907	EWI MEALS	23.78
	JOHN F KELLY	428127	200908	BD OF DIRECTORS TRAVEL EXP	176.56
	MARK SIDRAN	-	200910	REIMBURSEMENT EXPENSE-BOARD OF	84.51
	SUSAN Y FLEMING	378767	200902	Meals	331.01
	THE DAVENPORT HOTEL	378768	200902	ACCOMMODATIONS - BOARD	6,906.87
		399068	200905	BOARD MEETING - FEB 2009	2.28
		400500	200905	MEALS/BECKY KLEIN	166.77
		402324	200905	MEALS - BOD MEETING MAY	2,990.00
		417631	200907	BOARD OF DIRECTORS MTGS - MAY	80.62
		450606	200911	BOARD EXPENSES - ADVANTAGE IQ	142.28
		456827	200911	MEAL CHARGES	337.02
		457163	200911	BOARD LODGING	3,299.00
				BOARD MTGS-NOV-'09	20,981.24
215 Employee Business Meals Total					72.00
220 Employee Car Rental	CLASSIC LIMOUSINE / SUNSET COACH	374829	200902	KARLA GRAY - TRANS	72.00
		374830	200902	KARLA GRAY - TRANS	126.00
		383882	200903	BOARD TRANSPORTATION	148.50
		405244	200906	GROUND TRANSP DIRECTORS	297.00
		405245	200906	GROUND TRANSP DIRECTORS	297.00
		405246	200906	GROUND TRANSP DIRECTORS	100.00
	THE DAVENPORT HOTEL	378767	200902	ACCOMMODATIONS - BOARD	25.00
		417631	200907	BOARD EXPENSES - ADVANTAGE IQ	1,137.50
220 Employee Car Rental Total					945.00
225 Conference Fees	CORP CREDIT CARD	-	200901	Wells Fargo cc Payment	

225 Conference Fees									
	CORP CREDIT CARD		200908		Wells Fargo cc Payment				615.00
			200910		Wells Fargo cc Payment				195.00
	THE DAVENPORT HOTEL		200905	402324	BOARD OF DIRECTORS MTGS - MAY				3,090.17
			200911	457163	BOARD MTGS-NOV,09				2,985.36
									7,830.53
225 Conference Fees Total									927.86
230 Employee Lodging									
	CORP CREDIT CARD		200910	-	Wells Fargo cc Payment				429.07
	SUSAN Y FLEMING		200910	-	Lodging				1,599.81
	THE DAVENPORT HOTEL		200902	378767	ACCOMMODATIONS - BOARD				99.63
			200905	399067	DIRECTOR NO SHOW BILL/KELLY				311.55
			200905	399068	LODGING/BECKY KLEIN				1,915.50
			200905	400500	LODGING - BOD MEETING MAY				192.75
			200907	415909	LODGING/MARC RACICOT				213.32
			200907	417631	BOARD EXPENSES - ADVANTAGE IQ				191.44
			200908	426066	LODGING-DIRECTOR NOEL				444.91
			200911	450606	HOTEL CHARGES				1,907.15
			200911	456827	BOARD LODGING				8,172.99
230 Employee Lodging Total									23.90
235 Employee Misc Expenses									
	CORP CREDIT CARD		200906	-	Wells Fargo cc Payment				3.63
			200908	-	Wells Fargo cc Payment				31.27
			200909	-	Wells Fargo cc Payment				500.00
	JOHN F KELLY		200911	417909	Wells Fargo cc Payment				65.00
	MARK SIDRAN		200907	428127	BD OF DIRECTORS TRAVEL EXP				27.94
	SUSAN Y FLEMING		200908	-	REIMBURSEMENT EXPENSE-BOARD OF				25.00
			200905	-	Tips				18.00
			200909	-	Parking				2.75
			200910	-	Parking				292.55
	THE DAVENPORT HOTEL		200902	378767	ACCOMMODATIONS - BOARD				990.04
235 Employee Misc Expenses Total									197.04
885 Miscellaneous									
	ASPEN PUBLISHERS INC		200906	408022	PUBLICATION-PROXY				336.65
	BRIAN W DUNHAM		200903	380680	EXPENSE REIMBURSEMENT				564.14
			200905	402333	TRAVEL EXPENSES				519.42
			200908	428304	TRAVEL EXPENSES				344.00
	CLASSIC LIMOUSINE / SUNSET COACH		200911	456826	DIRECTOR TRANSPORTATION				535.41
	ERIK J ANDERSON		200903	384372	BOARD-TRAVEL EXPENSES				340.65
			200905	400533	BD OF DIRECTORS TRAVEL EXP				297.00
			200905	400953	BD OF DIRECTORS TRAVEL EXP				671.89
			200909	435911	TRAVEL EXPENSES				167.48
	HEIDI B STANLEY		200903	380679	EXPENSE REIMBURSEMENT				12.50
	IKON OFFICE SOLUTIONS		200901	369271	VALUE LINE N-2513				12.27
			200902	377476	TABS				35.85
			200903	382100	TABS				0.43
			200904	391852	DOWNLOAD BOOKLET				5.22
			200905	399688	BOOK W/SCOTT'S LETTER				6.52
					CULINARY EVENT BOOKLET				1.30
					TABS				34.35
			200906	410257	BOD MAG MASTER				5.65
			200908	427227	KAREN EASTWOOD				1.09
			200909	437739	LINDA WILLIAMS				19.02
			200911	453570	VALUE LINES				16.69
			200912	462545	TABS				56.67
					LINDA WILLIAMS				

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J CRAIG SWEAT PHOTOGRAPHY	200904	395484	200904	270.00
JACK W GUSTAVEL	200911	457059	200911	228.50
JOHN F KELLY	200902	377080	200902	1,890.00
	200904	395520	200904	1,620.19
	200906	406200	200906	1,092.80
	200908	425747	200908	346.20
	200911	454822	200911	462.50
KRISTIANNE BLAKE	200908	425748	200908	22.83
MARC F RACICOT	200907	415926	200907	411.37
	200908	426230	200908	150.33
	200911	457168	200911	534.86
MICHAEL L NOEL	200903	380681	200903	984.00
	200905	400534	200905	508.20
	200908	428305	200908	505.55
	200911	457169	200911	705.20
R JOHN TAYLOR	200902	377079	200902	121.00
	200908	425749	200908	121.00
	200911	454821	200911	121.00
ROY EIGUREN	200902	373372	200902	289.20
	200903	382530	200903	296.20
	200906	405323	200906	321.70
	200910	440353	200910	2,185.52
	200912	463817	200912	339.20
SECRETARY OF STATE	200912	465469	200912	30.00
THE DAVENPORT HOTEL	200902	378768	200902	1,775.00
				19,513.59
				60,467.94
885 Miscellaneous Total				
Grand Total				

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Avista Utilities
Board of Directors Fees Allocation
for the twelve months ended December 31, 2009

	<u>Board of Directors Fees</u>	<u>Total Adjustment</u>
Total Adjustment	\$ 1,055,992	10%
<u>Allocated to Washington Electric</u>		
72.044% E - Note 7		
64.886% E - Note 4	<u>\$ 493,639</u>	<u>\$ 49,364</u>
<u>Allocated to Washington Gas</u>		
19.346% E - Note 7		
67.943% G - Note 4	<u>\$ 138,802</u>	<u>\$ 13,880</u>
<u>Allocated to Idaho Electric</u>		
72.044%		
35.114% E - Note 4	<u>\$ 267,140</u>	<u>\$ 26,714</u>
<u>Allocated to Idaho Gas</u>		
19.346%		
32.057% G - Note 4	<u>\$ 65,490</u>	<u>\$ 6,549</u>
<u>Allocated to Oregon</u>		
8.610% E - Note 7	<u>\$ 90,921</u>	<u>\$ 9,092</u>

**Project Number - 0990020
Board of Directors Fee Expenses
For the twelve months ended December 31, 2009**

Expenditure Organization Y01
Ferc Acct (All)
Project Number 09900020
Sum of Transaction Amount

Quarter 1 168,154.05
Quarter 2 186,465.27
Quarter 3 208,922.92
Quarter 4 175,954.65
\$ 739,496.89

May 2009 Stock Issuance \$ 283,969.00
Additional Stock Purchases (001.920000.CD.AA.DL) \$ 32,491.80
Quarterly Directors Fee Report 739,531.36
May \$ 1,055,992.16

Immaterial Variance

Expenditure Type	Vendor Name	Voucher Number	Accounting Period	Transaction Desc	Total
885 Miscellaneous	May 2009 Stock Issuance	-	200905		283,969.00
	BRIAN W DUNHAM	387800	200903	BD OF DIRECTORS QUARTERLY PMT	11,500.00 Q1
	BRIAN W DUNHAM	410085	200906	BD OF DIR QTLY PMT	13,004.58 Q2
	BRIAN W DUNHAM	435918	200909	QUARTERLY PAYMENT	13,000.00 Q3
	BRIAN W DUNHAM	466434	200912	QUARTERLY PAYMENT	8,500.00 Q4
	ERIK J ANDERSON	387798	200903	BD OF DIRECTORS QUARTERLY PMT	24,250.00 Q1
	ERIK J ANDERSON	410086	200906	BD OF DIR QTLY PMT	28,751.76 Q2
	ERIK J ANDERSON	435920	200909	QUARTERLY PAYMENT	30,250.00 Q3
	ERIK J ANDERSON	466436	200912	QUARTERLY PAYMENT	25,750.00 Q4
	HEIDI B STANLEY	387804	200903	BD OF DIRECTORS QUARTERLY PMT	23,000.00 Q1
	HEIDI B STANLEY	410084	200906	BD OF DIR QTLY PMT	24,501.76 Q2
	HEIDI B STANLEY	435913	200909	QUARTERLY PAYMENT	26,000.00 Q3
	HEIDI B STANLEY	466428	200912	QUARTERLY PAYMENT	23,000.00 Q4
	JACK W GUSTAVEL	361699	200902	BD OF DIR QUARTERLY PMT	(12,004.68) Q1
	JACK W GUSTAVEL	361700	200902	BD OF DIR QUARTERLY PMT	(7,500.00) Q1
	JACK W GUSTAVEL	361701	200902	BD OF DIR QUARTERLY PMT	(4,511.61) Q1
	JACK W GUSTAVEL	362479	200902	OCT-DEC 2008	(7,500.00) Q1
	JACK W GUSTAVEL	379816	200903	COMMON STOCK	31,481.82 Q1
	JACK W GUSTAVEL	387654	200903	BOARD OF DIR QUARTERLY PMT	4,500.00 Q1
	JACK W GUSTAVEL		200905	BOARD OF DIR QUARTERLY PMT	(4,500.00) Q1

JACK W GUSTAVEL	399329	200905	COMMON STOCK	4,495.74	Q1
JACK W GUSTAVEL	410061	200906	QTRLY PAYMENT	6,011.66	Q2
JACK W GUSTAVEL	423170	200908	QTRLY PAYMENT	(6,011.66)	Q2
JACK W GUSTAVEL	436181	200908	NONSTANDARD NEEDS APPROVAL	6,008.43	Q2
JACK W GUSTAVEL	449918	200911	QUARTERLY PAYMENT	7,503.23	Q3
JACK W GUSTAVEL	462616	200912	QUARTERLY PAYMENT	(7,503.23)	Q3
JACK W GUSTAVEL			394 SHARES FOR JACK GUSTAVEL	7,481.48	Q3
JACK W GUSTAVEL			209 SHARES CO STOCK/GUSTAVEL	4,521.41	Q4
JOHN F KELLY	387802	200903	BD OF DIRECTORS QUARTERLY PMT	22,500.00	Q1
JOHN F KELLY	410088	200906	BD OF DIR QTLY PMT	25,500.36	Q2
JOHN F KELLY	435916	200909	QUARTERLY PAYMENT	27,000.00	Q3
JOHN F KELLY	466432	200912	QUARTERLY PAYMENT	24,000.00	Q4
KRISTIANNE BLAKE	387799	200903	BD OF DIRECTORS QUARTERLY PMT	18,953.49	Q1
KRISTIANNE BLAKE	410087	200906	BD OF DIR QTLY PMT	23,533.65	Q2
KRISTIANNE BLAKE	435919	200909	QUARTERLY PAYMENT	25,029.07	Q3
KRISTIANNE BLAKE	466435	200912	QUARTERLY PAYMENT	22,029.07	Q4
MARC F RACICOT	435914	200909	QUARTERLY PAYMENT	7,508.20	Q3
MARC F RACICOT	466430	200912	NOVEMBER MEETINGS	4,500.00	Q4
MICHAEL L NOEL	387803	200903	BD OF DIRECTORS QUARTERLY PMT	17,000.00	Q1
MICHAEL L NOEL	410089	200906	BD OF DIR QTLY PMT	17,007.04	Q2
MICHAEL L NOEL	435915	200909	QUARTERLY PAYMENT	18,500.00	Q3
MICHAEL L NOEL	466431	200912	QUARTERLY PAYMENT	15,500.00	Q4
R JOHN TAYLOR	387805	200903	BD OF DIRECTORS QUARTERLY PMT	24,250.00	Q1
R JOHN TAYLOR	387816	200903	MARCH 2009-DIVIDEND EQUIVALENT	989.29	Q1
R JOHN TAYLOR	410060	200906	QTRLY PAYMENT	1,154.17	Q2
R JOHN TAYLOR	410090	200906	BD OF DIR QTLY PMT	24,251.76	Q2
R JOHN TAYLOR	435912	200909	QUARTERLY PAYMENT	26,904.17	Q3
R JOHN TAYLOR	466429	200912	QUARTERLY PAYMENT	23,904.17	Q4
ROY EIGUREN	387801	200903	BD OF DIRECTORS QUARTERLY PMT	21,250.00	Q1
ROY EIGUREN	410091	200906	BD OF DIR QTLY PMT	22,751.76	Q2
ROY EIGUREN	435917	200909	QUARTERLY PAYMENT	27,250.00	Q3
ROY EIGUREN	466433	200912	QUARTERLY PAYMENT	24,250.00	Q4

Expenditure Organization Y01
 Ferc Acct (All)
 Project Number 09900020

Sum of Transaction Amount
 Expenditure Type
 885 Miscellaneous

Vendor	Voucher Num	Accounting Period	Transaction Desc	Total
BANK OF NY - PERSHING	379816	200905	COMMON STOCK	283,969.00
	399329	200903	COMMON STOCK	31,481.82
	423170	200905	NONSTANDARD NEEDS APPROVAL	4,495.74
	449918	200908	394 SHARES FOR JACK GUSTAVEL	6,008.43
	462616	200911	209 SHARES CO STOCK/GUSTAVEL	7,481.48
	387800	200912	BD OF DIRECTORS QUARTERLY PMT	4,521.41
	410085	200903	BD OF DIR QTLY PMT	11,500.00
	435918	200906	QUARTERLY PAYMENT	13,004.58
	466434	200909	QUARTERLY PAYMENT	13,000.00
	387798	200912	QUARTERLY PAYMENT	8,500.00
	410086	200903	BD OF DIRECTORS QUARTERLY PMT	24,250.00
	435920	200906	BD OF DIR QTLY PMT	28,751.76
BRIAN W DUNHAM	466436	200909	QUARTERLY PAYMENT	30,250.00
	387804	200912	QUARTERLY PAYMENT	25,750.00
	410084	200903	QUARTERLY PAYMENT	23,000.00
	435913	200906	BD OF DIRECTORS QUARTERLY PMT	24,501.76
	466428	200909	BD OF DIR QTLY PMT	26,000.00
	361699	200912	QUARTERLY PAYMENT	23,000.00
	361700	200903	QUARTERLY PAYMENT	(12,004.68)
	362479	200906	BD OF DIR QUARTERLY PMT	(7,500.00)
	387654	200909	BD OF DIR QUARTERLY PMT	(4,511.61)
	410061	200912	BD OF DIR QUARTERLY PMT	(7,500.00)
	436181	200903	OCT-DEC 2008	4,500.00
	JOHN F KELLY	387802	200906	BOARD OF DIR QUARTERLY PMT
410088		200909	BOARD OF DIR QUARTERLY PMT	6,011.66
435916		200912	QTRLY PAYMENT	(6,011.66)
387799		200903	QUARTERLY PAYMENT	7,503.23
410087		200906	QUARTERLY PAYMENT	(7,503.23)
435919		200909	BD OF DIRECTORS QUARTERLY PMT	22,500.00
466435		200912	BD OF DIR QTLY PMT	25,500.36
435914		200903	QUARTERLY PAYMENT	27,000.00
466430		200906	QUARTERLY PAYMENT	24,000.00
387803		200909	BD OF DIRECTORS QUARTERLY PMT	18,953.49
387803		200912	BD OF DIR QTLY PMT	23,533.65
KRISTIANNE BLAKE		387802	200903	QUARTERLY PAYMENT
	410088	200906	QUARTERLY PAYMENT	22,029.07
	435916	200909	QUARTERLY PAYMENT	7,508.20
	387799	200912	QUARTERLY PAYMENT	4,500.00
	410087	200903	NOVEMBER MEETINGS	17,000.00
	435919	200906	BD OF DIRECTORS QUARTERLY PMT	
	466435	200909	BD OF DIR QTLY PMT	
	435914	200912	QUARTERLY PAYMENT	
	466430	200903	QUARTERLY PAYMENT	
	387803	200906	QUARTERLY PAYMENT	
	387803	200909	QUARTERLY PAYMENT	
	387803	200912	QUARTERLY PAYMENT	

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MICHAEL L NOEL	410089	200906	BD OF DIR QTLY PMT	17,007.04
	435915	200909	QUARTERLY PAYMENT	18,500.00
	466431	200912	QUARTERLY PAYMENT	15,500.00
R JOHN TAYLOR	387805	200903	BD OF DIRECTORS QUARTERLY PMT	24,250.00
	387816	200903	MARCH 2009-DIVIDEND EQUIVALENT	989.29
	410060	200906	QTRLY PAYMENT	1,154.17
	410090	200906	BD OF DIR QTLY PMT	24,251.76
	435912	200909	QUARTERLY PAYMENT	26,904.17
	466429	200912	QUARTERLY PAYMENT	23,904.17
ROY FIGUREN	387801	200903	BD OF DIRECTORS QUARTERLY PMT	21,250.00
	410091	200906	BD OF DIR QTLY PMT	22,751.76
	435917	200909	QUARTERLY PAYMENT	27,250.00
	466433	200912	QUARTERLY PAYMENT	24,250.00

885 Miscellaneous Total

1,023,465.89

Grand Total

1,023,465.89

2009 DIRECT COMPENSATION

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL see note (1)	KELLY	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL COMP.
May 2009 Stock Issuance/Purchases	\$ 9,998.24	\$ 43,995.42	\$ 43,995.42	\$ 9,998.24	\$ 77,992.60	\$ 37,999.64	\$ 39,992.96	-	\$ 9,998.24	\$ 9,998.24	\$ 283,969.00
Additional Stock Purchases								\$ 32,491.80			\$ 32,491.80
Stock Option Exercises	\$ -										\$ -
TOTAL QUARTERLY PAYMENTS	\$ 109,001.76	\$ 89,545.28	\$ 46,004.58	\$ 95,501.76	\$ 22,507.06	\$ 99,000.36	\$ 68,007.04	\$ 12,008.20	\$ 96,501.76	\$ 101,453.56	\$ 739,531.36
TOTAL 2009 COMPENSATION	\$ 119,000.00	\$ 133,540.70	\$ 90,000.00	\$ 105,500.00	\$ 100,499.66	\$ 137,000.00	\$ 108,000.00	\$ 44,500.00	\$ 106,500.00	\$ 111,451.80	\$ 1,055,992.16

Q1 2009

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL(1)	KELLY	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 8,500.00	\$ 8,500.00	\$ 17,000.00	\$ -	\$ 10,000.00	\$ 9,500.00	-	\$ 17,000.00	\$ 17,000.00	\$ 104,500.00
Chair Retainer	\$ 1,250.00	\$ 2,500.00		\$ 1,250.00		\$ 1,250.00				\$ 1,250.00	\$ 7,500.00
Lead Director Retainer						\$ 3,750.00					\$ 3,750.00
January 9 - Comp and Org - Special Conference Call						\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
February 10 & 11 - Advantage Bd & Com Mtgs	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00					\$ 4,500.00
February 12 - Environmental Mtg	\$ 1,500.00			\$ 1,500.00	\$ 1,500.00						\$ 4,500.00
February 12 - Governance Mtg		\$ 1,500.00				\$ 1,500.00			\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
February 12 - Audit Mtg		\$ 1,500.00					\$ 1,500.00		\$ 1,500.00		\$ 4,500.00
February 12 - Finance Comm Mtg	\$ 1,500.00		\$ 1,500.00		\$ 1,500.00					\$ 1,500.00	\$ 4,500.00
February 12 - Comp. & Org. Mtg						\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
February 13 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
February 25 - Audit Comm Mtg		\$ 1,500.00					\$ 1,500.00		\$ 1,500.00		\$ 4,500.00
Deferred - March 2009 Div		\$ 453.49								\$ 989.29	\$ 1,442.78
Check cancelled in order to wire the funds to buy stock on the open market					\$ (4,500.00)						\$ (4,500.00)
TOTAL	\$ 24,250.00	\$ 18,953.49	\$ 11,500.00	\$ 21,250.00	\$ -	\$ 22,500.00	\$ 17,000.00	\$ -	\$ 23,000.00	\$ 25,239.29	\$ 163,692.78

Note (1): Jack will take his full retainer in Common Stock.

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2009 DIRECT COMPENSATION

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL see note (1)	KELLY	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL COMP.
May 2009 Stock Issuance/Purchases	\$ 9,998.24	\$ 43,995.42	\$ 43,995.42	\$ 9,998.24	\$ 77,992.60	\$ 37,999.64	\$ 39,992.96	-	\$ 9,998.24	\$ 9,998.24	\$ 283,969.00
Additional Stock Purchases								\$ 32,491.80			\$ 32,491.80
Stock Option Exercises	\$ -										\$ -
TOTAL QUARTERLY PAYMENTS	\$ 109,001.76	\$ 89,545.28	\$ 46,004.58	\$ 95,501.76	\$ 22,507.06	\$ 99,000.36	\$ 68,007.04	\$ 12,008.20	\$ 96,501.76	\$ 101,453.56	\$ 739,531.36
TOTAL 2009 COMPENSATION	\$ 119,000.00	\$ 133,540.70	\$ 90,000.00	\$ 105,500.00	\$ 100,499.66	\$ 137,000.00	\$ 108,000.00	\$ 44,500.00	\$ 106,500.00	\$ 111,451.80	\$ 1,055,992.16

Q2 2009

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL(1)	KELLY	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 8,500.00	\$ 8,500.00	\$ 17,000.00	\$ -	\$ 10,000.00	\$ 9,500.00	-	\$ 17,000.00	\$ 17,000.00	\$ 104,500.00
Chair Retainer	\$ 1,250.00	\$ 2,500.00		\$ 1,250.00		\$ 1,250.00				\$ 1,250.00	\$ 7,500.00
Lead Director Retainer						\$ 3,750.00					\$ 3,750.00
April 14 & 15 - Advantage Bd & Com Mtgs	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
April 27 - Audit Com Mtg	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
May 7 - Environmental Mtg	\$ 1,500.00					\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
May 7 - Governance Mtg		\$ 1,500.00				\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
May 6 - Finance Com Mtg	\$ 1,500.00		\$ 1,500.00		\$ 1,500.00				\$ 1,500.00		\$ 6,000.00
May 7 - Comp. Committee Mtg											\$ 4,500.00
May 7 - Audit Committee Mtg		\$ 1,500.00				\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
May 7 - Annual Mtg	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
May 8 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
June 1 - Advantage IQ Teleconference	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00					\$ 4,500.00
June 22 - Advantage IQ Teleconference	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00					\$ 4,500.00
Deferred - June 2009 Div		\$ 529.07									\$ 529.07
Stock Fractional Share	\$ 1.76	\$ 4.58	\$ 4.58	\$ 1.76	\$ 11.66	\$ 0.36	\$ 7.04		\$ 1.76	\$ 1.76	\$ 35.26
Check cancelled in order to wire the funds to buy stock on the open market					\$ (6,011.66)						\$ (6,011.66)
TOTAL	\$ 28,751.76	\$ 23,533.65	\$ 13,004.58	\$ 22,751.76	\$ -	\$ 25,500.36	\$ 17,007.04	\$ -	\$ 24,501.76	\$ 25,405.93	\$ 180,456.84

Note (1): Jack took his full retainer in Common Stock.

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2009 DIRECT COMPENSATION

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL see note (1)	KELLY	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL COMP.
May 2009 Stock Issuance/Purchases	\$ 9,998.24	\$ 43,995.42	\$ 43,995.42	\$ 9,998.24	\$ 77,992.60	\$ 37,999.64	\$ 39,992.96	-	\$ 9,998.24	\$ 9,998.24	\$ 283,969.00
Additional Stock Purchases								\$ 32,491.80			\$ 32,491.80
Stock Option Exercises	\$ -										\$ -
TOTAL QUARTERLY PAYMENTS	\$ 109,001.76	\$ 89,545.28	\$ 46,004.58	\$ 95,501.76	\$ 22,507.06	\$ 99,000.36	\$ 68,007.04	\$ 12,008.20	\$ 96,501.76	\$ 101,453.56	\$ 739,531.36
TOTAL 2009 COMPENSATION	\$ 119,000.00	\$ 133,540.70	\$ 90,000.00	\$ 105,500.00	\$ 100,499.66	\$ 137,000.00	\$ 108,000.00	\$ 44,500.00	\$ 106,500.00	\$ 111,451.80	\$ 1,055,992.16

Q3 2009

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL(1)	KELLY	NOEL	RACICOT(1)	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 8,500.00	\$ 8,500.00	\$ 17,000.00	\$ -	\$ 10,000.00	\$ 9,500.00	-	\$ 17,000.00	\$ 17,000.00	\$ 104,500.00
Chair Retainer	\$ 1,250.00	\$ 2,500.00		\$ 1,250.00		\$ 1,250.00				\$ 1,250.00	\$ 7,500.00
Lead Director Retainer						\$ 3,750.00					\$ 3,750.00
July 14 & 15 - Advantage Bd & Com Mtgs	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00					\$ 4,500.00
August 3 - Audit Com Mtg		\$ 1,500.00		\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
August 5 - Environmental Mtg	\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 1,500.00			\$ 6,000.00
August 12 - Finance Com Mtg	\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
August 12 - Comp. & Org. Mtg						\$ 1,500.00			\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
August 12 - Governance Mtg		\$ 1,500.00				\$ 1,500.00			\$ 1,500.00		\$ 6,000.00
August 12 - Audit Com Mtg		\$ 1,500.00		\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
August 12 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
August 13 - Board Retreat	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
August 14 - Board Meeting	\$ 1,500.00	\$ 1,500.00	(absent)	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
August 31 - Advantage Conf. Call	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00					\$ 4,500.00
September 3 - Advantage Conf. Call	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00					\$ 4,500.00
Fractional Share for Stock Purchase					\$ 3.23			\$ 8.20			\$ 11.43
Deferred - Sept 2009 Dividend		\$ 529.07								\$ 1,154.17	\$ 1,683.24
Check cancelled in order to wire the funds to buy stock on the open market											\$ (7,503.23)
TOTAL	\$ 30,250.00	\$ 25,029.07	\$ 13,000.00	\$ 27,250.00	\$ -	\$ 27,000.00	\$ 18,500.00	\$ 7,508.20	\$ 26,000.00	\$ 26,904.17	\$ 201,441.44

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2009 DIRECT COMPENSATION

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL see note (1)	KELLY	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL COMP.
May 2009 Stock Issuance/Purchases	\$ 9,998.24	\$ 43,995.42	\$ 43,995.42	\$ 9,998.24	\$ 77,992.60	\$ 37,999.64	\$ 39,992.96	-	\$ 9,998.24	\$ 9,998.24	\$ 283,989.00
Additional Stock Purchases								\$ 32,491.80			\$ 32,491.80
Stock Option Exercises	\$ -										\$ -
TOTAL QUARTERLY PAYMENTS	\$ 109,001.76	\$ 89,545.28	\$ 46,004.58	\$ 95,501.76	\$ 22,507.06	\$ 99,000.36	\$ 68,007.04	\$ 12,008.20	\$ 96,501.76	\$ 101,453.56	\$ 739,531.36
TOTAL 2009 COMPENSATION	\$ 119,000.00	\$ 133,540.70	\$ 90,000.00	\$ 105,500.00	\$ 100,499.66	\$ 137,000.00	\$ 108,000.00	\$ 44,500.00	\$ 106,500.00	\$ 111,451.80	\$ 1,055,992.16

Q4 2009

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL(1)	KELLY	NOEL	RACICOT(1)	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 8,500.00	\$ 8,500.00	\$ 17,000.00	\$ -	\$ 10,000.00	\$ 9,500.00	-	\$ 17,000.00	\$ 17,000.00	\$ 104,500.00
Chair Retainer	\$ 1,250.00	\$ 2,500.00		\$ 1,250.00		\$ 1,250.00				\$ 1,250.00	\$ 7,500.00
Lead Director Retainer						\$ 3,750.00					\$ 3,750.00
October 22/23 - Advantage Bd & Com Mtgs	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00					\$ 4,500.00
October 26 - Audit Committee Meeting		\$ 1,500.00		\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
Oct 30 - Advantage Conference Call	(absent)	\$ 1,500.00				\$ 1,500.00					\$ 3,000.00
Nov 12 - Environmental Mtg	\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 1,500.00			\$ 6,000.00
Nov 12 - Finance Com Mtg	\$ 1,500.00		(absent)		\$ 1,500.00			\$ 1,500.00			\$ 4,500.00
Nov 12 - Comp. & Org. Mtg		\$ 1,500.00				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Nov 12 - Audit Com Meeting		\$ 1,500.00		\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
Nov 12 - Governance Mtg		\$ 1,500.00				\$ 1,500.00			\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Nov 13 - Board Meeting	\$ 1,500.00	\$ 1,500.00	(absent)	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
December 9 - Advantage Conf. Call	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00					\$ 4,500.00
Fractional Share for Stock Purchase					\$ 21.75						\$ 21.75
Deferred - Dec 2009 Dividend		\$ 529.07								\$ 1,154.17	\$ 1,683.24
Check cancelled in order to wire the funds to buy stock on the open market					\$ (4,521.75)						\$ (4,521.75)
TOTAL	\$ 25,750.00	\$ 22,029.07	\$ 8,500.00	\$ 24,250.00	\$ -	\$ 24,000.00	\$ 15,500.00	\$ 4,500.00	\$ 23,000.00	\$ 23,904.17	\$ 171,433.24

Note (1): Jack and Marc took their full retainers in Common Stock.

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Journals (AVA CORP) - AWA JET 200909 AWA JET 4476195.A

Journal	NSJ010 - 610 200909 NSJ USD 200910		Conversion	Currency	USD	Status	Posting	Posted	
Period	200909	Effective Date	09/30/2009	Date	09/30/2009	Funds	N/A	Approval	N/A
Category	NSJ	Source	AVA JET	Type	User	Rate	1		
Balance Type	Actual	Budget		Reverse	Date	Method	Switch Dr/Cr		
Reference Date				Period	200910	Status	Reversed		
Description	Director Compensation - <i>Rec'd</i>								
Reference	Journal Import Created								
Clearing Company		Control Total							

Line	Account	Debit (USD)	Credit (USD)	Description
1	001.201000.77.77.DL		32,491.80	Journal Import Created
2	001.920000.CD.AA.DL	32,491.80		Journal Import Created
		32,491.80	32,491.80	

Account Description
 AVA.ADMIN & GEN SALARIES.Common Direct.Allocated All.Dollar

Line Drilldown T Accounts