

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

ELIMINATE  
A/R EXPENSES  
ELECTRIC

V.1

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business	\$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			
8	Purchased Power			
9	Depreciation and Amortization			
10	Taxes			
11	Total Production & Transmission	0	0	0
Distribution				
12	Operating Expenses			
13	Depreciation			
14	Taxes	0		0
15	Total Distribution	0	0	0
16	Customer Accounting	(279)	(279)	0
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses			
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	(279)	(279)	0
24	Operating Income before FIT	279	279	0
Federal Income Taxes				
25	Current Accrual	35.0%	98	98
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$181	\$181	\$0
<b>RATE BASE</b>				
PLANT IN SERVICE				
29	Intangible			
30	Production			
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	0	0	0
35	ACCUMULATED DEPRECIATION			
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			
41	TOTAL RATE BASE	\$0	\$0	\$0

V<sub>2</sub>

**AVISTA UTILITIES**  
**ACCOUNTS RECEIVABLE EXPENSE ELIMINATION**  
**TWELVE MONTHS ENDED December 31, 2009**

		<u>Washington ELECTRIC</u>	<u>Washington 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

V3

ALLOCATION OF CUSTOMER ACCOUNTING  
 EXPENSES--ACCOUNT 903  
 For Twelve Months Ended December 31, 2009  
 Average of Monthly Averages Basis

Ref/Basis Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total		
		Direct	Allocated	Direct	Allocated	Direct	Allocated			
2	903000 Customer Records and Collections	1,915,080	5,887,801	7,802,881	1,375,682	3,869,051	5,244,733	539,398	2,018,750	2,558,148
12	903920 A/R Sold - Program Fees	0	428,611	428,611	0	271,362	271,362	0	157,249	157,249
12	903930 A/R Sold - Maturity Yield Fee	0	12,077	12,077	0	7,646	7,646	0	4,431	4,431
TOTAL ACCOUNT 903		1,915,080	6,328,489	8,243,569	1,375,682	4,148,059	5,237,741	539,398	2,180,430	2,719,828

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	12	Net Electric Plant	100.000%	63.312%	36.688%