

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

MISCELLANEOUS
RESTATING ADJUSTMENTS
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
REVENUES				
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
EXPENSES				
Production and Transmission				
7	Operating Expenses	0	0	0
8	Purchased Power			
9	Depreciation and Amortization	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	(3)	(3)	0
18	Marketing	(17)	(17)	0
Administrative & General				
19	Operating Expenses	(497)	(497)	0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	(497)	(497)	0
23	Total Electric Expenses	(517)	(517)	0
24	Operating Income before FIT	517	517	0
Federal Income Taxes				
25	Current Accrual	181	181	0
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$336	\$336	\$0
RATE BASE				
PLANT IN SERVICE				
29	Intangible			
30	Production	0		
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	0	0	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	0		
41	TOTAL RATE BASE	\$0	\$0	\$0

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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>

$$\Sigma ① = (447)$$

$$\Sigma ② = (137)$$

Avista Utilities

Adjust Insurance

Test Period Expense:

2009 Test Period Insurance Expense

2010 Insurance Expense

Adjustment - System

Amount
\$ 4,533,075

\$ 4,820,207

\$ 287,132

Adjust Insurance to 2010 Pro Forma	Remove 10% D&O	Net Adjustment
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Total Adjustment

\$ (153,980)

Allocated to Washington Electric

0.72044
0.64886

Note 7
Note 4

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

0.1935
0.67943

Note 7
Note 4

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

0.72044
0.35114

Note 7
Note 4

\$ -

Allocated to Idaho Gas

0.19346
0.32057

Note 7
Note 4

\$ -

Allocated to Oregon

0.0861

Note 7

\$ -

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

FERC Account	Type	Allocation Basis	CD		CD WA	CD ID	ED		GD		TOTAL
			AA	AN			AN	AA			
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%	0.000%	0.000%	100.000%	32.057%		32.057%		
930200	Dues	4	32.057%	0.000%	0.000%	100.000%	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	3,126.86
910	Advertising	2		438.86							438.86
912	Advertising	2		16,637.39							16,637.39
913	Advertising	2									
921	Dues	4	828.42								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									
910	Advertising	2		274.15						274.15	1,953.34
912	Advertising	2		10,393.32					57.75		10,451.07
913	Advertising	2									
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

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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					
908	Dues	2	-	-	-	-	-	-	-	-	-	-	-
909	Advertising	2	-	-	-	-	-	-	-	-	-	-	-
910	Advertising	2	-	228.98	-	-	-	-	-	-	-	228.98	1,631.50 Cust. Service
912	Advertising	2	-	8,680.87	-	-	-	-	-	-	-	8,680.87	8,680.87 Sales Exp
913	Advertising	2	-	-	-	-	-	-	-	-	-	-	-
921	Dues	4	448.31	-	-	-	-	-	-	-	-	448.31	-
923	Sponsorships	4	-	-	-	-	-	-	-	-	-	-	-
930100	Advertising	4	-	-	-	-	-	848.86	-	-	-	848.86	-
930200	Dues	4	532.64	10,971.19	-	31,400.14	-	67.59	-	-	-	42,971.57	-
930200	Advertising	4	2,373.09	1,301.27	-	39.50	-	175.57	-	-	-	3,889.44	48,158.18 Admin and Gen.
			3,354.04	22,584.84	-	31,439.64	-	1,092.03	-	-	-	58,470.55	58,470.55

ID - GAS	Type	Allocation Basis	CD		CD		CD		ED		GD		TOTAL
			AA	AN	WA	ID	AN	AA					
908	Sponsorships	2	-	-	-	-	-	-	-	-	-	-	-
908	Dues	2	-	845.30	-	-	-	-	-	-	-	845.30	-
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	-	-	-	-	-	-	-	-	-	-	-
921	Dues	4	109.90	-	-	-	-	-	-	-	-	109.90	-
923	Sponsorships	4	-	-	-	-	-	-	-	-	-	-	-
930100	Advertising	4	-	-	-	-	-	-	-	-	-	-	-
930200	Dues	4	130.58	2,661.85	-	8,344.86	-	-	-	216.38	-	11,353.68	-
930200	Advertising	4	581.77	315.72	-	10.50	-	-	-	-	-	907.98	12,371.56 Admin and Gen.
930200	Advertising	4	822.25	9,192.85	-	8,355.36	-	-	-	243.63	-	18,614.09	18,614.09

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					
908	Sponsorships	2		6,615.00									6,615.00
908	Dues	2											-
909	Advertising	2											-
910	Advertising	2		1,080.00									1,080.00
912	Advertising	2		40,943.55							85.00		41,028.55
913	Advertising	2											-
921	Dues	4	1,772.15										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
			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											
910	Advertising	2		61.837%									
912	Advertising	2		61.837%									
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%			100.000%					
930200	Advertising	4	216.132%	343.519%	158.008%			300.000%					

GAS

908	Sponsorships	2											
908	Dues	2		38.163%									
909	Advertising	2											
910	Advertising	2		38.163%									
912	Advertising	2		38.163%									
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%			0.000%					
930200	Advertising	4	58.038%	156.481%	41.992%			0.000%					

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

FERC Account	Type	Allocation Basis	CD			CD			CD			GD		
			AA	AN	WA	ID	AN	ED	AA	AA	AN	ED	AA	TOTAL
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%	0.000%					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		66.516%										
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%	0.000%					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		34.287%										
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%	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 67615.00
 3 244220.65
 5 67590.34
 003
 516-503-5934

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Avida Utiliti
Exp. Type 830
2008
Excludes 906,909 and 913

Summry Ed (All) Expenditure 830 Dues	Sum of Transaction Amount	Service	Jurisdiction	CD	ED	ED Total	GD	GD Total	Grand Total
Fac Act	Project Desc	Vendor Name	ID	IA	AN	AN	AA	AA	
921000	Common-Company Communications	SPOKANE CLUB			115.67	115.67			115.67
	#741240 MEMBERSHIP DUES	SPOKANE CLUB			113.40	113.40			113.40
	#741240 MEMBERSHIP DUES	SPOKANE CLUB			115.67	115.67			115.67
	ACCT 741240, MEMBERSHIP	SPOKANE CLUB			115.67	115.67			115.67
	ACCT 741240, MEMBERSHIP DUES	SPOKANE CLUB			113.40	113.40			113.40
	MEMBERSHIP	SPOKANE CLUB			340.00	340.00			340.00
	MEMBERSHIP DUES	PULLMAN ROTARY CLUB			588.27	588.27			588.27
	OTRLY DUES/PRICT ASSESSMENT	PULLMAN ROTARY CLUB			40.00	40.00			40.00
	SIMCOCK, DEBORAH # 741240	PULLMAN ROTARY CLUB			113.40	113.40			113.40
921000 Total		SPOKANE CLUB			1,772.15	1,772.15	175.00	500.00	175.00
930200	Charitable/Civic Ops-Gas	ASHLAND CHAMBER OF COMMERCE							
	ANNUAL MEMBERSHIP INVESTMENT 7	THE CHAMBER OF MEDFORD / JACKSON COUNTY							
		INVA			180.00	180.00			180.00
	2008 MEMBERSHIP PLEDGE/COLTY B	JOBS PLUS INC			5,000.00	5,000.00			5,000.00
	2009 MEMBERSHIP-GREATERNET IO	TIMBER PLUS			1,000.00	1,000.00			1,000.00
	ANNUAL DUES-KELLOGG CHAMBER OF	HISTORIC SILVER VALLEY			310.00	310.00			310.00
	ANNUAL DUES-WALLACE CHAMBER OF	WALLACE CHAMBER OF COMMERCE			250.00	250.00			250.00
	ANNUAL MEMBERSHIP DUES 2009	BRCA INC			400.00	400.00			400.00
	BAYVIEW CHAMBER DUES	BAYVIEW CHAMBER OF COMMERCE			40.00	40.00			40.00
	BONNER COUNTY ECONOMIC	BONNER COUNTY ECONOMIC			4,000.00	4,000.00			4,000.00
	BONNER CO EDC-ANNUAL DUES	CONCERNED BUSINESSES INC			5,000.00	5,000.00			5,000.00
	CBN - ANNUAL DUES	COEUR D'ALENE CHAMBER OF COMMERCE			3,500.00	3,500.00			3,500.00
	COA CHAMBER ANNUAL DUES	PATRICIA SHEA			25.00	25.00			25.00
	DUES - P F CHAPTER	POST FALLS AREA CHAMBER OF COMMERCE			1,000.00	1,000.00			1,000.00
	JOBS PLUS 2008 QTRLY MEMBERSHIP	JOBS PLUS INC			5,000.00	5,000.00			5,000.00
	JOBS PLUS 4TH QUARTER DUES	JOBS PLUS INC			5,000.00	5,000.00			5,000.00
	JOBS PLUS EDC - 1ST QTR DUES	JOBS PLUS INC			5,000.00	5,000.00			5,000.00
	NIBCA MEMBERSHIP DUES ANNUAL	NIBCA			485.00	485.00			485.00
	PONDERAY COMM DEVELOP CORP-ANN	PONDERAY COMMUNITY DEVELOPMENT CORP			100.00	100.00			100.00
	PRIEST RIVER CHAMBER-ANNUAL DU	PRIEST RIVER CHAMBER OF COMMERCE			75.00	75.00			75.00
	RATHDRUM CHAMBER ANNUAL DUES	RATHDRUM AREA CHAMBER OF COMMERCE			500.00	500.00			500.00
	SANDPOINT CHAMBER ANNUAL DUES	GREATER SANDPOINT			1,350.00	1,350.00			1,350.00
	SILVER VALLEY EDC-ANNUAL DUES	SILVER VALLEY EDC			1,500.00	1,500.00			1,500.00
	SRA ANNUAL DUES	SRA			50.00	50.00			50.00
	Dues	SPOKANE RIVER ASSOCIATION			60.00	60.00			60.00
	EWI MEMBERSHIP	EXECUTIVE WOMEN INTERNATIONAL			90.00	90.00			90.00
	EWI MEMBERSHIP QTR 1-JAN-MAR 2	EXECUTIVE WOMEN INTERNATIONAL			200.50	200.50			200.50
	MEC MEMBER & CONF FEES	EXECUTIVE WOMEN INTERNATIONAL			60.00	60.00			60.00
	QTRLY DUES/TRADE SHOW	MARKETING EXECUTIVES CONFERENCE			1,600.00	1,600.00			1,600.00
	MEMBERSHIP DUES ANNUALLY	EXECUTIVE WOMEN INTERNATIONAL			95.00	95.00			95.00
	2009 DUES	UNION COUNTY CHAMBER OF COMMERCE			182.50	182.50			182.50
	2009 SUPPORT INLAND NW ECON AL	ARMED FORCES & AEROSPACE MUSEUM			200.00	200.00			200.00
	AUG 2009 MEMBERSHIP DUES	ASSOCIATION OF IDAHO CITIES			25,000.00	25,000.00			25,000.00
	BBB 2010 DUES	BETTER BUSINESS BUREAU			250.00	250.00			250.00
	Business Membership/Doug Plains	ODESSA CHAMBER OF COMMERCE			1,201.50	1,201.50			1,201.50
	Dues	COLVILLE CHAMBER OF COMMERCE			50.00	50.00			50.00
	DUES FOR ROTARY CLUB	DAVENPORT CHAMBER OF COMMERCE			385.00	385.00			385.00
	GS1 1ST QTR 2010 DUES	GREATER SPOKANE INCORPORATED			225.00	225.00			225.00
	GS1 2009 2ND QTR DUES	GREATER SPOKANE INCORPORATED			13,500.00	13,500.00			13,500.00
	GS1 2009 4TH QTR DUES	GREATER SPOKANE INCORPORATED			33,750.00	33,750.00			33,750.00
	GS1 3RD QTR DUES	GREATER SPOKANE INCORPORATED			33,750.00	33,750.00			33,750.00
	INP DUES 2009	GREATER SPOKANE INCORPORATED			100.00	100.00			100.00
	LIND COUNTY EDC DUES	INLAND NORTHWEST PARTNERS			14,000.00	14,000.00			14,000.00
	MEMBERSHIP/AVISTA DUES	LIND COUNTY EDC			1,000.00	1,000.00			1,000.00
	THOMPSON FALLS CHAMBER 2008 DU	WEDLAH CHAMBER OF COMMERCE			25.00	25.00			25.00
	WEDA 2009 DUES	SPOKANE REGIONAL CVB			840.00	840.00			840.00
	WEST PLAINS 2009 DUES	THOMPSON FALLS CHAMBER OF COMMERCE			250.00	250.00			250.00
	2008 ANNUAL SUPPORT/DUES MOSCO	WEDA			515.00	515.00			515.00
	2008 CORPORATE MEMBERSHIP	WEST PLAINS CHAMBER OF COMMERCE			2,000.00	2,000.00			2,000.00
	2008 DUES	MOSCOW CHAMBER OF COMMERCE			1,000.00	1,000.00			1,000.00
	2008 LG BUSINESS ANNUAL DUES	BEAUTIFUL DOWNTOWN LEWISTON			250.00	250.00			250.00
	2008 MEMBERSHIP RENEWAL	COLFAX CHAMBER OF COMMERCE			50.00	50.00			50.00
	ADVANCE BILLING/2010 MEMBERSHI	GREATER CRAIGMONT CHAMBER OF COMMERCE			25.00	25.00			25.00
		GREATER MOSCOW ALLIANCE			120.00	120.00			120.00
		POMEROY CHAMBER OF COMMERCE			165.00	165.00			165.00
		AWRA			715.00	715.00			715.00
		CLEARWATER ECON DEVELOPMENT ASSN							

Avista Utilit.
Exp. Type 85
2009
Excludes 908,909 and 813

Summary Ex (All) Expenditures (EO) Dues		Service		Jurisdiction		CD Total		ED Total		GD Total		Grant Total	
Projct Desc	Vendor Name	CD	AA	AN	WA	ID	WA	AN	AA	AN	AA	AN	AA
930200	ANNUAL INVESTMENT TO CCEOC			1,000.00								1,000.00	1,000.00
	ANNUAL MEMBERSHIP			350.00								350.00	350.00
	AVISTA MATCH ON NIMA MARKETING			5,000.00								5,000.00	5,000.00
	CEDA MEMBERSHIP/ID REGIONAL OP			2,500.00								2,500.00	2,500.00
	DIAMOND SPONSORSHIP PACKAGE/AD			1,500.00								1,500.00	1,500.00
	DONATION			2,000.00								2,000.00	2,000.00
	DUES			55.00								55.00	55.00
	JEFFREY J SCOTT			8.00								8.00	8.00
	MOSCOW EXECUTIVES ASSOCIATION			200.00								200.00	200.00
	POST FALLS KIWANIS CLUB			110.00								110.00	110.00
	PULLMAN ROTARY CLUB			40.00								40.00	40.00
	SE WASHINGTON ECONOMIC DEVELOPMENT ASSOC			1,500.00								1,500.00	1,500.00
	TED E BOYLE			100.00								100.00	100.00
	KAMIAH CHAMBER OF COMMERCE			35.00								35.00	35.00
	OROFINO CHAMBER OF COMMERCE			200.00								200.00	200.00
	PULLMAN CIVIC TRUST			250.00								250.00	250.00
	K J CDA			80.00								80.00	80.00
	PULLMAN ROTARY CLUB			170.00								170.00	170.00
	MEAL & QTR DUES			440.00								440.00	440.00
	MEMBERSHIP			400.00								400.00	400.00
	MEMBERSHIP DUES - PALOUSE KNOW			1,500.00								1,500.00	1,500.00
	MEMBERSHIP DUES 09-'10			150.00								150.00	150.00
	MEMBERSHIP DUES 2009-2010			200.00								200.00	200.00
	MEMBERSHIP DUES JUNE 2010			135.00								135.00	135.00
	MEMBERSHIP DUES PHS BOOSTERS			120.00								120.00	120.00
	MEMBERSHIP DUES/PAUL KIMMEL			500.00								500.00	500.00
	MEMBERSHIP FEE RENEWAL			35.00								35.00	35.00
	MHS BOOSTER MEMBERSHIP DUES			100.00								100.00	100.00
	PALOUSE KNOWLEDGE DUES			500.00								500.00	500.00
	PULLMAN CHAMBER DUES 2009			865.00								865.00	865.00
	OTRELY DUES			80.00								80.00	80.00
	VALLEY VISION PLEDGE			15,000.00								15,000.00	15,000.00
	VISIONARY LEADER			500.00								500.00	500.00
930200 Total				2,105.50				39,548.00				180,260.50	242,526.50
Grand Total				3,877.65				39,548.00				180,260.50	244,286.65

Avista Util
 Advertising
 Excluding FEb...

re Type 810
 counts 908,909 and 913

Summary Exp Cell Non-Labor		Jurisdiction		Service		CD Total		ED Total		GD Total		Grand Total	
Exp Account	Transaction Desc	Vendor Name	ID	W/A	CD	ED	GD	ED	GD	ED	GD	ED	GD
910000	AVA HOUSEWARMING GIFT CERTS LA	PIERPOINT MEDIA INC	AN		AA	AN	AA	1,080.00		1,080.00		1,080.00	
912000	08-09 MAINT COLLEGE MEDIA	HANNA & ASSOCIATES INC						1,080.00		1,080.00		1,080.00	
	08-09 MAINTENANCE COLLEGE MEDI	HANNA & ASSOCIATES INC						1,521.80		1,521.80		1,521.80	
	09 COLLEGE MEDIA	HANNA & ASSOCIATES INC						1,786.27		1,786.27		1,786.27	
	2009 INLANDER COLLEGE HOOK UP	HANNA & ASSOCIATES INC						1,551.28		1,551.28		1,551.28	
	2010 US FIGURE SKATING CHAMPIO	HANNA & ASSOCIATES INC						105.00		105.00		105.00	
	AD OF 1/17/3008	INLAND PUBLICATIONS INC						40.00		40.00		40.00	
	ADVERTISING	COEUR D'ALENE PRESS						540.00		540.00		540.00	
	APRIL-NEW CUST WELCOME KIT	KRPL INC						1,100.00		1,100.00		1,100.00	
	ARGONAUT ADVERTISING/GU STUDEN	PIERPOINT MEDIA INC						80.00		80.00		80.00	
	AVA HOW TOCALC FORM LAYOUT/NON	HANNA & ASSOCIATES INC						270.00		270.00		270.00	
	PIERPOINT MEDIA INC	HANNA & ASSOCIATES INC						1,204.97		1,204.97		1,204.97	
	AVA RIGHT 7 RESPONSHTC GAS CH	PIERPOINT MEDIA INC						840.00		840.00		840.00	
	BANNERS	INSTANT SIGN FACTORY						1,080.00		1,080.00		1,080.00	
	BILL ASSISTANCE ADVERTISING	HANNA & ASSOCIATES INC						717.42		717.42		717.42	
	COMMUNITY ADS	HANNA & ASSOCIATES INC						2,266.96		2,266.96		2,266.96	
	COMMUNITY ADVERTISING	KRPL INC						80.00		80.00		80.00	
	TELE ADVERTISING	INLAND NORTHWEST BROADCASTING						1,600.00		1,600.00		1,600.00	
	EMAIL LETTER #1	HANNA & ASSOCIATES INC						135.00		135.00		135.00	
	FABRICATE SINGLE FACE DIBOND B	HANNA & ASSOCIATES INC						135.00		135.00		135.00	
	HOME ENERGY AUDIT BILLBOARD	SIGN CRAFTERS INC						828.63		828.63		828.63	
	HOME ENERGY AUDIT CAMPAIGN	HANNA & ASSOCIATES INC						834.57		834.57		834.57	
	INSERT DESIGN & LAYOUT	HANNA & ASSOCIATES INC						2,290.93		2,290.93		2,290.93	
	MAINT COLLEGE MEDIA	HANNA & ASSOCIATES INC						600.00		600.00		600.00	
	MONTHLY FEES/SUBSCRIPTION	HANNA & ASSOCIATES INC						423.54		423.54		423.54	
	MONTHLY FEES	WEBINISS						34.95		34.95		34.95	
	MOSCOW BEARS/COMMUNITY ADVERTI	WEBINISS						34.95		34.95		34.95	
	NEW CUST WELCOME KIT	KRPL INC						270.00		270.00		270.00	
	NEW CUSTOMER WELCOME KIT JUNE	PIERPOINT MEDIA INC						240.00		240.00		240.00	
	RELOCATION GUIDE AD	PIERPOINT MEDIA INC						722.56		722.56		722.56	
	RENEWABLE ENERGY ADVERTISING	HANNA & ASSOCIATES INC						1,205.00		1,205.00		1,205.00	
	SAFETY TV SPOT	JOURNAL OF BUSINESS						2,400.00		2,400.00		2,400.00	
	SERVICES	STRATEGIC BUSINESS COMMUNICATIONS						946.25		946.25		946.25	
	ST ALS AUCTION	HANNA & ASSOCIATES INC						378.00		378.00		378.00	
	ST MARIES GAZETTE	BIG FISH NW						2,543.08		2,543.08		2,543.08	
	SUBSCRIPTION & MONTHLY FEE	HANNA & ASSOCIATES INC						80.00		80.00		80.00	
	SUBSCRIPTION FEED/DATABASE MO F	PIERPOINT MEDIA INC						1,360.00		1,360.00		1,360.00	
	SUBSCRIPTION MONTHLY FEE	IKON OFFICE SOLUTIONS						675.03		675.03		675.03	
	SUBSCRIPTION FEED/DATABASE MOINT	HANNA & ASSOCIATES INC						238.51		238.51		238.51	
	SUBSCRIPTION MONTHLY FEE	WEBINISS						34.95		34.95		34.95	
	SUMMER GUIDE	WEBINISS						34.95		34.95		34.95	
	SUPPLIES	WEBINISS						34.95		34.95		34.95	
	TASC DONATION	WEBINISS						34.95		34.95		34.95	
	U OF I COLLEGE HOOK UP PRINT AD	WEBINISS						104.85		104.85		104.85	
	U OF I COLLEGE HOOK UP PRINT AD	WEBINISS						34.95		34.95		34.95	
	WATSON MEDIA CREDIT	WEBINISS						1497.00		1497.00		1497.00	
	WATSON HOOPFEEST AD	NATIONAL COLOR GRAPHICS INC						3,357.75		3,357.75		3,357.75	
	WATSON TSHIRTS	RADIO PALOUSE INC						510.00		510.00		510.00	
	WELCOME KIT REVISIONS-JAN 2009	PIERPOINT MEDIA INC						40,943.55		40,943.55		40,943.55	
912000 Total								40,943.55		40,943.55		40,943.55	
920000	ACCT 1651	THE SPOKESMAN REVIEW						55.00		55.00		55.00	
920000 Total								55.00		55.00		55.00	
950100	1/2 PAGE AD	WEST PLAINS COMMUNITY FAIR						40.00		40.00		40.00	
	1/4 PAGE AD	ODESSA HIGH SCHOOL						220.00		220.00		220.00	
	2 ADS	THE VETERANS VOICE						115.00		115.00		115.00	
	2009 AD PACKAGE	ODESSA RECORD						245.00		245.00		245.00	
	4X8 ADVERTISEMENT BOARD ON FIE	ODESSA RECORD						50.00		50.00		50.00	
	AD	ISPRAGUE LITTLE LEAGUE ASSOCIATION						150.00		150.00		150.00	
		COLVILLE FLOAT ASSOCIATION						75.00		75.00		75.00	
		DEER PARK TRIBUNE						60.00		60.00		60.00	
		FREE PRESS PUBLISHING INC						60.00		60.00		60.00	

Avista Utiliti.
 Advertising -E.
 Excluding FERC accounts 908,909 and 913

Summary Exp Call Non-Labor	Service	Jurisdiction	ED	ED Total	GD Total	GD Total
Expenditure Type 810 Advertising Expenses	CD	AN	AN	AA	AA	AA
Sum of Transaction Amount	CD	AN	AN	AA	AA	AA
Transaction Desc	CD	AN	AN	AA	AA	AA
Vendor Name	CD	AN	AN	AA	AA	AA
VALLEY PRESS / MINERAL INDEPENDENT AD	AA			328.60	328.60	328.60
VALLEY PRESS / MINERAL INDEPENDENT	AA			238.60	238.60	238.60
VALLEY PRESS / MINERAL INDEPENDENT	AA			106.80	106.80	106.80
CHENEY RODEO ASSOCIATION			1,200.00		1,200.00	1,200.00
BULLDOG BASEBALL			50.00		50.00	50.00
CLARK FORK JUNIOR			250.00		250.00	250.00
CLARK FORK HS AD - PROGRAM			434.85		434.85	434.85
VALLEY PRESS / MINERAL INDEPENDENT			588.60		588.60	588.60
CUSTOMER #61101545-000						225.00
DAVENPORT HIGH SCHOOL SPORTS C			225.00		225.00	225.00
DAVENPORT HIGH SCHOOL			40.00		40.00	40.00
DEER PARK POSTER SPRING 09			75.00		75.00	75.00
ELB CONSERVATION AD			250.00		250.00	250.00
FULL PAGE AD			300.00		300.00	300.00
GRADUATION SPONSOR/COMMUNITY A			375.00		375.00	375.00
GST INSERT IN JOB AD			895.00		895.00	895.00
JOB MARKET FACT BK			945.00		945.00	945.00
JULY ADS			400.00		400.00	400.00
KFGS - ADVERTISING-DEAN HULL			386.45		386.45	386.45
MT OUTREACH			85.00		85.00	85.00
NEW HAM ON REGAL AD			386.45		386.45	386.45
OLD GOLD FOOTBALL			100.00		100.00	100.00
PROGRAM AD			100.00		100.00	100.00
RADIO AD			100.00		100.00	100.00
RITZVILLE FESTIVAL			75.00		75.00	75.00
RIVERSIDE AD			225.00		225.00	225.00
SCOTTIDENNIS LETTER			30.00		30.00	30.00
Signage			150.00		150.00	150.00
Single-dated Check to Unclaimed			1,205.00		1,205.00	1,205.00
TRAILER AD			25.00		25.00	25.00
USP AD			30.00		30.00	30.00
VETERANS VOICE PLAINS MT AD			30.00		30.00	30.00
WASHINGTON HS YEARBOOK AD			30.00		30.00	30.00
YEARBOOK AD			8,442.90		8,442.90	8,442.90
1/4 PG AD IN 08-09 YEARBOOK			55.00		55.00	55.00
2008 NEIGHBORS SUPPLEMENT AD			60.00		60.00	60.00
2010 HISTORICAL CALENDAR AD			125.00		125.00	125.00
ACCT 039488804			1,705.00		1,705.00	1,705.00
ACCT 1651			315.50		315.50	315.50
ACCT 30101812, COMM PG SPONSOR			14.00		14.00	14.00
AD-CHAMBER NEWSLETTER JAN-DEC			125.00		125.00	125.00
ADVERTISING			664.20		664.20	664.20
ADVERTISING SIGN			138.40		138.40	138.40
ADVERTISING SPONSOR			80.00		80.00	80.00
ADVERTISING/PALOUSE COMMUNITY			35.00		35.00	35.00
ANNUAL AD 09-2010 GYM SIGN			400.00		400.00	400.00
ANNUAL RADIO DAY			25.00		25.00	25.00
CHAMBER DIRECTORY AD			50.00		50.00	50.00
CLIENT NO. 1651, ADVERTISING			150.00		150.00	150.00
COMM ADV LATCH EAGLE			55.50		55.50	55.50
COMM ADV LATCH EAGLE			303.60		303.60	303.60
COMMUNITY AD-AG SPRING 2009			129.75		129.75	129.75
COMMUNITY AD-DAILY NEWS			14.00		14.00	14.00
COMMUNITY AD-EVENT LITTLE BIT			200.00		200.00	200.00
COMMUNITY AD-LATAH EAGLE			139.60		139.60	139.60
COMMUNITY ADVERTISING			90.00		90.00	90.00
COMMUNITY ADVERTISING - LOGOS			80.00		80.00	80.00
COMMUNITY ADVERTISING/LATCH			55.00		55.00	55.00
COMMUNITY PG SPONSOR			113.99		113.99	113.99
DAVENPORT SPORTS CONGRATS AS			180.00		180.00	180.00
DIAMOND SPONSORSHIP PACKAGE/EDU			100.00		100.00	100.00
			400.00		400.00	400.00
			69.20		69.20	69.20
			22.67		22.67	22.67
			15.00		15.00	15.00
			500.00		500.00	500.00
930100 Total			8,442.90		8,442.90	8,442.90
930200			55.00		55.00	55.00
			60.00		60.00	60.00
			125.00		125.00	125.00
			1,705.00		1,705.00	1,705.00
			315.50		315.50	315.50
			14.00		14.00	14.00
			125.00		125.00	125.00
			664.20		664.20	664.20
			138.40		138.40	138.40
			80.00		80.00	80.00
			35.00		35.00	35.00
			400.00		400.00	400.00
			25.00		25.00	25.00
			50.00		50.00	50.00
			150.00		150.00	150.00
			743.90		743.90	743.90
			55.50		55.50	55.50
			303.60		303.60	303.60
			129.75		129.75	129.75
			14.00		14.00	14.00
			200.00		200.00	200.00
			139.60		139.60	139.60
			90.00		90.00	90.00
			80.00		80.00	80.00
			55.00		55.00	55.00
			113.99		113.99	113.99
			180.00		180.00	180.00
			100.00		100.00	100.00
			400.00		400.00	400.00
			69.20		69.20	69.20
			22.67		22.67	22.67
			15.00		15.00	15.00
			500.00		500.00	500.00

Avista Utilities
 Advertising - E
 Excluding FERC, ... accounts 908,909 and 913

Funds Acct	Transaction Desc	Vendor Name	Service			Jurisdiction			ED Total	GD Total	Grand Total
			CD	AA	AN	WA	ID	AN			
930200	DONATION/PIERCE 1860 DAYS	PIERCE 1860 DAYS			AN						
	GIVE AWAYS FOR EVENTS	ADVENTURES IN ADVERTISING									
	ID SENIOR AD	SENIOR PAGES									
	KENWORTH WATTSOON AD	HANNA & ASSOCIATES INC									
	MEET THE BUSINESS SECTION	COTTONWOOD CHRONICLE									
	PROGRAM SUPPORT/BASEBALL	LEWIS CLARK AMERICAN LEGION BASEBALL									
	QTR PG BRW '09 PROGRAM AD	LEWISTON ROUNDUP ASSOCIATION									
	SANDPT FESTIVAL WATTSOON AD	HANNA & ASSOCIATES INC									
	SENIOR "HELPING YOU" AD PLACEMENT	BCI CREATIVE									
	SERVICES	KRPL INC									
	SPONSOR PROGRAM AD NPAAA BSKTB	NEZ PERCE NATION ATHLETIC ASSOCIATION									
	VISIONARY LEADER	CLARKSTON CHAMBER OF COMMERCE									
	WINCHESTER OPEN RODEO 2009	CRAIG MTN ARENA ASSN									
930200 Total			9,380.73					500.00	500.00	14,621.44	
Grand Total			9,380.73					2,917.45	85.00	67,590.34	



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

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

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Expenditure Organization Y01
 Ferc Acct (All)
 Project Number 09900020

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

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225 Conference Fees									Wells Fargo cc Payment			615.00
	CORP CREDIT CARD			200908					Wells Fargo cc Payment			195.00
	THE DAVENPORT HOTEL		402324	200910			BOARD OF DIRECTORS MTGS - MAY					3,090.17
			457163	200911			BOARD MTGS-NOV,09					2,985.36
												7,830.53
225 Conference Fees Total												927.86
230 Employee Lodging									Wells Fargo cc Payment			429.07
	CORP CREDIT CARD			200910					Lodging			429.07
	SUSAN Y FLEMING		378767	200910			ACCOMMODATIONS - BOARD					1,599.81
	THE DAVENPORT HOTEL		399067	200902			DIRECTOR NO SHOW BILL/KELLY					99.63
			399068	200905			LODGING/BECKY KLEIN					311.55
			400500	200905			LODGING - BOD MEETING MAY					1,915.50
			415909	200907			LODGING/MARC RACICOT					132.75
			417631	200907			BOARD EXPENSES - ADVANTAGE IQ					213.32
			426066	200908			LODGING-DIRECTOR NOEL					191.44
			450606	200911			HOTEL CHARGES					444.91
			456827	200911			BOARD LODGING					1,907.15
												8,172.99
230 Employee Lodging Total												23.90
235 Employee Misc Expenses									Wells Fargo cc Payment			3.63
	CORP CREDIT CARD			200906					Wells Fargo cc Payment			31.27
				200908					Wells Fargo cc Payment			500.00
				200909					Wells Fargo cc Payment			65.00
	JOHN F KELLY		417909	200907			BD OF DIRECTORS TRAVEL EXP					27.94
	MARK SIDRAN		428127	200908			REIMBURSEMENT EXPENSE-BOARD OF					25.00
	SUSAN Y FLEMING			200905			Tips					18.00
				200909			Parking					2.75
				200910			Parking					292.55
				200902			ACCOMMODATIONS - BOARD					990.04
235 Employee Misc Expenses Total			378767									197.04
885 Miscellaneous									PUBLICATION-PROXY			336.65
	ASPEN PUBLISHERS INC		408022	200906			EXPENSE REIMBURSEMENT					564.14
	BRIAN W DUNHAM		380680	200903			TRAVEL EXPENSES					519.42
			402333	200905			TRAVEL EXPENSES					344.00
			428304	200908			DIRECTOR TRANSPORTATION					535.41
	CLASSIC LIMOUSINE / SUNSET COACH		456826	200911			BOARD-TRAVEL EXPENSES					340.65
	ERIK J ANDERSON		384372	200903			BD OF DIRECTORS TRAVEL EXP					297.00
			400533	200905			BD OF DIRECTORS TRAVEL EXP					671.89
			400953	200905			TRAVEL EXPENSES					167.48
	HEIDI B STANLEY		435911	200909			EXPENSE REIMBURSEMENT					12.50
	IKON OFFICE SOLUTIONS		380679	200903			VALUE LINE N-2513					12.27
			369271	200901			TABS					35.85
			377476	200902			TABS					0.43
			382100	200903			DOWNLOAD BOOKLET					5.22
			391852	200904			BOOK W/SCOTT'S LETTER					6.52
			399688	200905			CULINARY EVENT BOOKLET					1.30
							TABS					34.35
							BOD MAG MASTER					5.65
			410257	200906			KAREN EASTWOOD					1.09
			427227	200908			LINDA WILLIAMS					19.02
							VALUE LINES					16.69
			437739	200909			TABS					56.67
			453570	200911			LINDA WILLIAMS					
			462545	200912			LINDA WILLIAMS					

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J CRAIG SWEAT PHOTOGRAPHY	200904	395484	200904	270.00	PORTRAIT BOARD MEMBER
JACK W GUSTAVEL	200911	457059	200911	228.50	TRAVEL EXPENSES
JOHN F KELLY	200902	377080	200902	1,890.00	TRAVEL EXPENSES
	200904	395520	200904	1,620.19	TRAVEL EXPENSES
	200906	406200	200906	1,092.80	TRAVEL EXPENSES
	200908	425747	200908	346.20	TRAVEL EXPENSES
	200911	454822	200911	462.50	BD OF DIRECTORS TRAVEL EXPENSE
KRISTIANNE BLAKE	200908	425748	200908	22.83	TRAVEL EXPENSES
MARC F RACICOT	200907	415926	200907	411.37	TRAVEL EXPENSES
	200908	426230	200908	150.33	TRAVEL EXPENSES
	200911	457168	200911	534.86	TRAVEL EXPENSES
MICHAEL L NOEL	200903	380681	200903	984.00	EXPENSE REIMBURSEMENT
	200905	400534	200905	508.20	BD OF DIRECTORS TRAVEL EXP
	200908	428305	200908	505.55	TRAVEL EXPENSES
	200911	457169	200911	705.20	TRAVEL EXPENSES
R JOHN TAYLOR	200902	377079	200902	121.00	TRAVEL EXPENSES
	200908	425749	200908	121.00	TRAVEL EXPENSES
	200911	454821	200911	121.00	BD OF DIRECTORS TRAVEL EXP
ROY EIGUREN	200902	373372	200902	289.20	TRAVEL EXPENSES
	200903	382530	200903	296.20	BD OF DIRECTORS TRAVEL EXP
	200906	405323	200906	321.70	BD OF DIRECTORS TRAVEL EXP
	200910	440353	200910	2,185.52	BD OF DIRECTORS TRAVEL EXP
	200912	463817	200912	339.20	BD OF DIR TRAVEL EXPEIGUREN
SECRETARY OF STATE	200912	465469	200912	30.00	UBI NO. 602 942 888, FILING FE
THE DAVENPORT HOTEL	200902	378768	200902	1,775.00	BOARD MEETING - FEB 2009
				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>

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**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		200908	QTRLY PAYMENT	(6,011.66)	Q2
JACK W GUSTAVEL	423170	200908	NONSTANDARD NEEDS APPROVAL	6,008.43	Q2
JACK W GUSTAVEL	436181	200909	QUARTERLY PAYMENT	7,503.23	Q3
JACK W GUSTAVEL		200911	QUARTERLY PAYMENT	(7,503.23)	Q3
JACK W GUSTAVEL	449918	200911	394 SHARES FOR JACK GUSTAVEL	7,481.48	Q3
JACK W GUSTAVEL	462616	200912	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

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Expenditure Organization Y01
 Ferc Acct (All)
 Project Number 09900020

Sum of Transaction Amount Expenditure Type	Vendor	Voucher Num	Accounting Period	Transaction Desc	Total
885 Miscellaneous			200905		283,969.00
	BANK OF NY - PERSHING	379816	200903	COMMON STOCK	31,481.82
		399329	200905	COMMON STOCK	4,495.74
		423170	200908	NONSTANDARD NEEDS APPROVAL	6,008.43
		449918	200911	394 SHARES FOR JACK GUSTAVEL	7,481.48
		462616	200912	209 SHARES CO STOCK/GUSTAVEL	4,521.41
	BRIAN W DUNHAM	387800	200903	BD OF DIRECTORS QUARTERLY PMT	11,500.00
		410085	200906	BD OF DIR QTLY PMT	13,004.58
		435918	200909	QUARTERLY PAYMENT	13,000.00
		466434	200912	QUARTERLY PAYMENT	8,500.00
	ERIK J ANDERSON	387798	200903	BD OF DIRECTORS QUARTERLY PMT	24,250.00
		410086	200906	BD OF DIR QTLY PMT	28,751.76
		435920	200909	QUARTERLY PAYMENT	30,250.00
		466436	200912	QUARTERLY PAYMENT	25,750.00
	HEIDI B STANLEY	387804	200903	BD OF DIRECTORS QUARTERLY PMT	23,000.00
		410084	200906	BD OF DIR QTLY PMT	24,501.76
		435913	200909	QUARTERLY PAYMENT	26,000.00
		466428	200912	QUARTERLY PAYMENT	23,000.00
	JACK W GUSTAVEL	361699	200902	BD OF DIR QUARTERLY PMT	(12,004.68)
		361700	200902	BD OF DIR QUARTERLY PMT	(7,500.00)
		361701	200902	BD OF DIR QUARTERLY PMT	(4,511.61)
		362479	200902	BD OF DIR QUARTERLY PMT	(7,500.00)
		387654	200903	OCT-DEC 2008	4,500.00
		410061	200905	BOARD OF DIR QUARTERLY PMT	(4,500.00)
			200906	BOARD OF DIR QUARTERLY PMT	6,011.66
			200908	QTRLY PAYMENT	(6,011.66)
		436181	200909	QUARTERLY PAYMENT	7,503.23
			200911	QUARTERLY PAYMENT	(7,503.23)
	JOHN F KELLY	387802	200903	BD OF DIRECTORS QUARTERLY PMT	22,500.00
		410088	200906	BD OF DIR QTLY PMT	25,500.36
		435916	200909	QUARTERLY PAYMENT	27,000.00
		466432	200912	QUARTERLY PAYMENT	24,000.00
	KRISTIANNE BLAKE	387799	200903	BD OF DIRECTORS QUARTERLY PMT	18,953.49
		410087	200906	BD OF DIR QTLY PMT	23,533.65
		435919	200909	QUARTERLY PAYMENT	25,029.07
		466435	200912	QUARTERLY PAYMENT	22,029.07
	MARC F RACICOT	435914	200909	QUARTERLY PAYMENT	7,508.20
		466430	200912	QUARTERLY PAYMENT	4,500.00
	MICHAEL L NOEL	387803	200903	NOVEMBER MEETINGS	17,000.00
			200906	BD OF DIRECTORS QUARTERLY PMT	

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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 EIGUREN	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						\$ 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											\$ -
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	\$ 283,999.00
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				\$ 1,500.00		\$ 4,500.00
May 7 - Environmental Mtg	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
May 7 - Governance Mtg		\$ 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		\$ 4,500.00
May 7 - Comp. Committee Mtg										\$ 1,500.00	\$ 4,500.00
May 7 - Audit Committee Mtg									\$ 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									\$ 4,500.00
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

AA 2009

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

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	\$ 283,999.00
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	\$ 103,000.00	\$ 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 Migs	\$ 1,500.00	\$ 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		\$ 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	\$ 6,000.00
August 12 - Comp. & Org. Mtg			\$ 1,500.00			\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 4,500.00
August 12 - Governance Mtg		\$ 1,500.00				\$ 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	\$ 201,411.44

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2009 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL(1) 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

	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		\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
October 26 - Audit Committee Meeting		\$ 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		\$ 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

Q4 2009

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

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

Journal	NSJ010 - 610 200909 NSJ USD 200910		
Period	200909	Effective Date	09/30/2009
Category	NSJ	Source	AVA JET
Balance Type	Actual	Budget	
Reference Date			
Description	Director Compensation - <i>Recruit</i>		
Reference	Journal Import Created		
Clearing Company	Control Total		

Conversion		Status	
Currency	USD	Posting	Posted
Date	09/30/2009	Funds	N/A
Type	User	Approval	N/A
Rate	1		

Reverse		Method	Switch Dr/Cr
Date		Status	Reversed
Period	200910		

Line	Account	Debit (USD)	Credit (USD)	Description
1	001.201000.ZZZ.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