

**Avista Corp.**  
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April 28, 2011

Mr. David W. Danner, Executive Director and Secretary  
 Washington Utilities and Transportation Commission  
 1300 S. Evergreen Park Drive, S.W.  
 Olympia, WA 98504-7250

RECEIVED  
 RECORDS MANAGEMENT  
 2011 APR 29 AM 9:50  
 STATE OF WASH.  
 UTIL. AND TRANS.  
 COMMISSION

RE: 2010 Electric Commission Basis Report Pursuant to WAC 480-100-257

Dear Mr. Danner:

Enclosed are two copies of the 2010 Electric Commission Basis Report for Avista Utilities. The report is being filed pursuant to WAC 480-100-257. The report is based on the period of twelve months ended December 31, 2010. This report is being supplied for informational purposes only.

Additional Commission Basis Report (CBR) reporting requirements per WUTC Commission Orders are as follows:

Per Order No. 05, Docket No. UE-050482, the Company's 2010 annual expense for vegetation management totaled approximately \$3.91 million (Washington electric).

Per Order No. 05, Docket No. UE-070804, the Company's 2010 Wood Pole Test & Treat Program (system electric) expenses and capital expenditures totaled approximately \$ 902,700 and \$8.95 million, respectively. Included as Attachment A is the summary table showing the Wood Pole Test & Treat Model Budget (as reported by Avista in Docket No. UE-070804 for the years 2008 through 2017) compared to the Annual Budget and Actual expense and capital expenditures for the reporting year as requested by Staff.

If you have any questions, please contact me at (509) 495-8601.

Sincerely,

Liz M. Andrews  
 Manager, Revenue Requirements

Enclosure

**Attachment A  
AVISTA**

**Annual Wood Pole Treatment Report - System**

Year	Transmission - Capital			Distribution - Capital			TOTAL - CAPITAL					
	Model Budget	Annual Budget	Actual Expenditure	Model Budget	Annual Budget	Actual Expenditure	Model Budget	Annual Budget	Actual Expenditure			
2008	576,000	\$ 459,003	\$ 961,301	4,944,500	\$ 4,923,001	\$ 4,749,915	5,520,500	\$ 5,382,004	\$ 5,711,216			
2009	705,000	\$469,004	\$1,391,193	5,096,000	\$3,700,001	\$7,494,569	5,801,000	\$4,169,005	\$8,885,761			
2010	666,000	\$500,002	\$1,442,969	5,313,000	\$7,384,000	\$7,507,144	5,979,000	\$7,884,002	\$8,950,113			
2011	733,000			5,548,000			6,281,000					
2012	741,000			5,733,000			6,474,000					
2013	816,000			6,025,000			6,841,000					
2014	763,000			6,088,000			6,851,000					
2015	803,000			6,556,000			7,359,000					
2016	881,000			6,733,000			7,614,000					
2017	928,000			6,976,000			7,904,000					
Year	Transmission - Testing Exp			Transmission - Aerial Patrol Exp			Distribution - Testing Exp			TOTAL - EXPENSES		
	Model Budget	Annual Budget	Actual Expenditure	Model Budget	Annual Budget	Actual Expenditure	Model Budget	Annual Budget	Actual Expenditure	Model Budget	Annual Budget	Actual Expenditure
2008	273,000	\$356,329	\$308,672	48,000	\$41,600	\$67,248	492,000	\$356,328	\$468,812	813,000	\$ 754,257	\$ 844,732
2009	283,000	\$362,360	\$198,410	50,000	\$41,600	\$80,051	509,000	\$446,584	\$406,053	842,000	\$850,544	\$684,513
2010	293,000	\$288,660	\$259,680	52,000	\$48,256	\$96,621	527,000	\$563,879	\$546,367	872,000	\$900,795	\$902,668
2011	303,000			54,000			546,000			903,000		
2012	314,000			56,000			565,000			935,000		
2013	325,000			57,000			585,000			967,000		
2014	336,000			60,000			605,000			1,001,000		
2015	348,000			62,000			626,000			1,036,000		
2016	360,000			64,000			648,000			1,072,000		
2017	372,000			66,000			671,000			1,109,000		

Note: Annual Budget is the approved Budget for the year

## AVISTA UTILITIES

Restatement Summary  
Washington Electric  
TWELVE MONTHS ENDED DECEMBER 31, 2010

Column	Description of Adjustment	Washington Electric		
		NOI	Rate Base	ROR
<b>Restating Rate Base (and corresponding NOI) adjustments</b>				
b	Per Results Report	\$80,649	\$1,220,889	
c	Deferred FIT Rate Base	0	(184,825)	
d	Deferred Gain on Office Building	0	(127)	
e	Colstrip 3 AFUDC Elimination	191	(1,493)	
f	Colstrip Common AFUDC	0	365	
g	Kettle Falls Disallow.	0	(676)	
h	Customer Advances	0	(279)	
i	Customer Deposits	(5)	(3,419)	
j	Settlement Exchange Power	0	14,403	
k	Restating CDA Settlement	0	1,171	
l	Restating Spokane River Deferral	0	772	
m	Restating Montana Lease	0	2,859	
n	Restating Lancaster Amortization	0	181	
	Actual	80,835	1,049,821	7.70%
<b>Restating NOI Adjustments</b>				
o	Eliminate B & O Taxes	(29)	0	
p	Property Tax	(38)	0	
q	Uncollect. Expense	(306)	0	
r	Regulatory Expense	33	0	
s	Injuries and Damages	736	0	
t	FIT	246	0	
u	Eliminate WA Power Cost Defer	(4,700)	0	
v	Nez Perce Settlement Adjustment	(8)	0	
w	Eliminate A/R Expenses	141	0	
x	Office Space Charges to Subsidiaries	4	0	
y	Restate Excise Taxes	70	0	
z	Net Gains / Losses	52	0	
aa	Revenue Weather Normalization	3,087	0	
ab	Misc Restating	190	0	
ac	Remove Buck-A Block	(7)	0	
ad	Power Supply	(493)	0	
ae	Restate Debt Interest	(132)	0	
	Restated Total	\$79,681	\$1,049,821	7.59%

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AVISTA UTILITIES  
ELECTRIC RESULTS OF OPERATION  
WASHINGTON RESTATED RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Building	Colstrip 3 AFUDC Elimination	Colstrip Common AFUDC	Kettle Falls Disallow.	Customer Advances
	a	b	c	d	e	f	g	h
<b>REVENUES</b>								
1	Total General Business	\$433,618						
2	Interdepartmental Sales	790						
3	Sales for Resale	167,018						
4	Total Sales of Electricity	601,426	0	0	0	0	0	0
5	Other Revenue	84,313						
6	Total Electric Revenue	685,739	0	0	0	0	0	0
<b>EXPENSES</b>								
<b>Production and Transmission</b>								
7	Operating Expenses	222,473						
8	Purchased Power	168,347						
9	Depreciation and Amortization	22,406			(191)			
10	Taxes	9,845						
11	Total Production & Transmission	423,071	0	0	(191)	0	0	0
<b>Distribution</b>								
12	Operating Expenses	18,355						
13	Depreciation	18,065						
14	Taxes	34,749						
15	Total Distribution	71,169	0	0	0	0	0	0
16	Customer Accounting	9,017						
17	Customer Service & Information	20,899						
18	Sales Expenses	180						
<b>Administrative &amp; General</b>								
19	Operating Expenses	46,091						
20	Depreciation	9,277						
21	Taxes							
22	Total Admin. & General	55,368	0	0	0	0	0	0
23	Total Electric Expenses	579,704	0	0	(191)	0	0	0
24	OPERATING INCOME BEFORE FIT	106,035	0	0	191	0	0	0
<b>FEDERAL INCOME TAX</b>								
25	Current Accrual	11,919						
26	Deferred Income Taxes	13,550						
27	Amortized ITC - Noxon	(83)						
28	NET OPERATING INCOME	\$80,649	\$0	\$0	\$191	\$0	\$0	\$0
<b>RATE BASE</b>								
<b>PLANT IN SERVICE</b>								
29	Intangible	\$79,107						
30	Production	695,537			(7,325)	365	(5,248)	
31	Transmission	312,505						(279)
32	Distribution	642,143						
33	General	120,996						
34	Total Plant in Service	1,850,288	0	0	(7,325)	365	(5,248)	(279)
35	ACCUMULATED DEPRECIATION	616,793			(5,832)		(4,100)	
36	ACCUM. PROVISION FOR AMORTIZATION	12,606						
37	Total Accum. Depreciation & Amort.	629,399	0	0	(5,832)	0	(4,100)	0
38	GAIN ON SALE OF BUILDING			(127)				
39	WORKING CAPITAL						472	
40	DEFERRED TAXES		(184,825)					
41	TOTAL RATE BASE	\$1,220,889	(\$184,825)	(\$127)	(\$1,493)	\$365	(\$676)	(\$279)
42	RATE OF RETURN	6.61%						



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AVISTA UTILITIES  
 ELECTRIC RESULTS OF OPERATION  
 WASHINGTON RESTATED RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2010  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Customer Deposits	Settlement Exchange Power	Restating CDA Settlement	Restating Spokane River Deferral	Restating Montana Lease	Restating Lancaster Amortization	Subtotal Actual
	a	i	j	k	l	m	n	-
<b>REVENUES</b>								
								\$433,618
1	Total General Business							790
2	Interdepartmental Sales							167,018
3	Sales for Resale							601,426
4	Total Sales of Electricity	0	0	0	0	0	0	84,313
5	Other Revenue							685,739
6	Total Electric Revenue	0	0	0	0	0	0	
<b>EXPENSES</b>								
Production and Transmission								
								222,473
7	Operating Expenses							168,347
8	Purchased Power							22,215
9	Depreciation and Amortization							9,845
10	Taxes							422,880
11	Total Production & Transmission	0	0	0	0	0	0	
Distribution								
								18,355
12	Operating Expenses							18,065
13	Depreciation							34,749
14	Taxes							71,169
15	Total Distribution	0	0	0	0	0	0	
16	Customer Accounting							9,017
17	Customer Service & Information	8						20,907
18	Sales Expenses							180
Administrative & General								
								46,091
19	Operating Expenses							9,277
20	Depreciation							-
21	Taxes							55,368
22	Total Admin. & General	0	0	0	0	0	0	
23	Total Electric Expenses	8	0	0	0	0	0	579,521
24	OPERATING INCOME BEFORE FIT	(8)	0	0	0	0	0	106,218
FEDERAL INCOME TAX								
								11,916
25	Current Accrual	(3)						13,550
26	Deferred Income Taxes							(83)
27	Amortized ITC - Noxon							
28	NET OPERATING INCOME	(\$5)	\$0	\$0	\$0	\$0	\$0	\$80,835
<b>RATE BASE</b>								
PLANT IN SERVICE								
				\$1,647	\$1,201	4,398	279	81,955
29	Intangible							767,632
30	Production		79,626					312,505
31	Transmission							638,445
32	Distribution	(3,419)						120,996
33	General							1,921,533
34	Total Plant in Service	(3,419)	79,626	1,647	1,201	4,398	279	606,861
35	ACCUMULATED DEPRECIATION							74,674
36	ACCUM. PROVISION FOR AMORTIZATION		62,068					681,535
37	Total Accum. Depreciation & Amort.	0	62,068	0	0	0	0	(127)
38	GAIN ON SALE OF BUILDING							-
39	WORKING CAPITAL		(3,155)	(476)	(429)	(1,539)	(98)	(190,050)
40	DEFERRED TAXES							
41	TOTAL RATE BASE	(\$3,419)	\$14,403	\$1,171	\$772	\$2,859	\$181	\$1,049,821
42	RATE OF RETURN							7.70%

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AVISTA UTILITIES  
 ELECTRIC RESULTS OF OPERATION  
 WASHINGTON RESTATED RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2010  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes	Property Tax	Uncollect. Expense	Regulatory Expense	Injuries and Damages	FIT	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment
	a	o	p	q	r	s	t	u	v
REVENUES									
1	Total General Business	\$ (14,789)						\$ (7,113)	
2	Interdepartmental Sales								
3	Sales for Resale								
4	Total Sales of Electricity	(14,789)	0	0	0	0	0	(7,113)	0
5	Other Revenue	(17)							
6	Total Electric Revenue	(14,806)	0	0	0	0	0	(7,113)	0
EXPENSES									
Production and Transmission									
7	Operating Expenses							429	13
8	Purchased Power								
9	Depreciation and Amortization								
10	Taxes		58						
11	Total Production & Transmission	0	58	0	0	0	0	429	13
Distribution									
12	Operating Expenses								
13	Depreciation							(275)	
14	Taxes	(14,761)						(275)	
15	Total Distribution	(14,761)	0	0	0	0	0	(275)	0
16	Customer Accounting			471				(23)	
17	Customer Service & Information								
18	Sales Expenses								
Administrative & General									
19	Operating Expenses				(51)	(1,133)		(14)	
20	Depreciation								
21	Taxes		1					(14)	0
22	Total Admin. & General	0	1	0	(51)	(1,133)	0	(14)	0
23	Total Electric Expenses	(14,761)	59	471	(51)	(1,133)	0	117	13
24	OPERATING INCOME BEFORE FIT	(45)	(59)	(471)	51	1,133	0	(7,230)	(13)
FEDERAL INCOME TAX									
25	Current Accrual	(16)	(21)	(165)	18	397	(519)	(2,530)	(5)
26	Deferred Income Taxes						273		
27	Amortized ITC - Noxon								
28	NET OPERATING INCOME	(\$29)	(\$38)	(\$306)	\$33	\$736	\$246	(\$4,700)	(\$8)
RATE BASE									
PLANT IN SERVICE									
29	Intangible								
30	Production								
31	Transmission								
32	Distribution								
33	General								
34	Total Plant in Service	0	0	0	0	0	0	0	0
35	ACCUMULATED DEPRECIATION								
36	ACCUM. PROVISION FOR AMORTIZATION								
37	Total Accum. Depreciation & Amort.	0	0	0	0	0	0	0	0
38	GAIN ON SALE OF BUILDING								
39	WORKING CAPITAL								
40	DEFERRED TAXES								
41	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	RATE OF RETURN								

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AVISTA UTILITIES  
 ELECTRIC RESULTS OF OPERATION  
 WASHINGTON RESTATED RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2010  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate A/R Expenses	Office Space Charges to Subsidiaries	Restate Excise Taxes	Net Gains / Losses	Revenue Weather Normalization	Misc Restating	Remove Buck-A Block
	a	w	x	y	z	aa	ab	ac
REVENUES								
1	Total General Business					\$4,970		\$ (179)
2	Interdepartmental Sales							
3	Sales for Resale							
4	Total Sales of Electricity	0	0	0	0	4,970	0	(179)
5	Other Revenue							
6	Total Electric Revenue	0	0	0	0	4,970	0	(179)
EXPENSES								
Production and Transmission								
7	Operating Expenses						(2)	39
8	Purchased Power							(84)
9	Depreciation and Amortization							(86)
10	Taxes							
11	Total Production & Transmission	0	0	0	0	0	(2)	(131)
Distribution								
12	Operating Expenses				(80)			(1)
13	Depreciation			(107)		192		(7)
14	Taxes			(107)	(80)	192	(1)	(7)
15	Total Distribution	0	0	(107)	(80)	192	(1)	(7)
16	Customer Accounting	(217)				18	(4)	(1)
17	Customer Service & Information						(51)	(24)
18	Sales Expenses							(4)
Administrative & General								
19	Operating Expenses		(6)			10	(234)	(1)
20	Depreciation							
21	Taxes							
22	Total Admin. & General	0	(6)	0	0	10	(234)	(1)
23	Total Electric Expenses	(217)	(6)	(107)	(80)	220	(292)	(168)
24	OPERATING INCOME BEFORE FIT	217	6	107	80	4,750	292	(11)
FEDERAL INCOME TAX								
25	Current Accrual	76	2	37	28	1,663	102	(4)
26	Deferred Income Taxes							
27	Amortized ITC - Noxon							
28	NET OPERATING INCOME	\$141	\$4	\$70	\$52	\$3,087	\$190	(\$7)
RATE BASE								
PLANT IN SERVICE								
29	Intangible							
30	Production							
31	Transmission							
32	Distribution							
33	General							
34	Total Plant in Service	0	0	0	0	0	0	0
ACCUMULATED DEPRECIATION								
35	ACCUM. PROVISION FOR AMORTIZATION							
36	Total Accum. Depreciation & Amort.	0	0	0	0	0	0	0
37								
38	GAIN ON SALE OF BUILDING							
39	WORKING CAPITAL							
40	DEFERRED TAXES							
41	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	RATE OF RETURN							

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AVISTA UTILITIES  
 ELECTRIC RESULTS OF OPERATION  
 WASHINGTON RESTATED RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2010  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Power Supply	Restate Debt Interest	Restated TOTAL
	a	ad	ae	
REVENUES				
1	Total General Business			\$416,507
2	Interdepartmental Sales			790
3	Sales for Resale	(39,983)		127,035
4	Total Sales of Electricity	(39,983)	0	544,332
5	Other Revenue	(72,510)		11,786
6	Total Electric Revenue	(112,493)	0	556,118
EXPENSES				
Production and Transmission				
7	Operating Expenses	(79,825)		143,127
8	Purchased Power	(31,909)		136,354
9	Depreciation and Amortization			22,129
10	Taxes			9,903
11	Total Production & Transmission	(111,734)	0	311,513
Distribution				
12	Operating Expenses			18,354
13	Depreciation			17,985
14	Taxes			19,791
15	Total Distribution	0	0	56,130
16	Customer Accounting			9,261
17	Customer Service & Information			20,832
18	Sales Expenses			176
Administrative & General				
19	Operating Expenses			44,662
20	Depreciation			9,277
21	Taxes			1
22	Total Admin. & General	0	0	53,940
23	Total Electric Expenses	(111,734)	0	451,852
24	OPERATING INCOME BEFORE FIT	(759)	0	104,266
FEDERAL INCOME TAX				
25	Current Accrual	(266)	132	10,845
26	Deferred Income Taxes			13,823
27	Amortized ITC - Noxon			(83)
28	NET OPERATING INCOME	(\$493)	(\$132)	\$79,681
RATE BASE				
PLANT IN SERVICE				
29	Intangible			\$81,955
30	Production			767,632
31	Transmission			312,505
32	Distribution			638,445
33	General			120,996
34	Total Plant in Service	0	0	1,921,533
35	ACCUMULATED DEPRECIATION			606,861
36	ACCUM. PROVISION FOR AMORTIZATION			74,674
37	Total Accum. Depreciation & Amort.	0	0	681,535
38	GAIN ON SALE OF BUILDING			(127)
39	WORKING CAPITAL			
40	DEFERRED TAXES			(190,050)
41	TOTAL RATE BASE	\$0	\$0	\$1,049,821
42	RATE OF RETURN			7.59%

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## AVISTA UTILITIES

### Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2010

b. Per Results Report

Results of Operations Report amounts are for the twelve months ended December 31, 2010. Dollar figures tie to the Company's financial general ledger records in total. Rate base was computed using the average-of-monthly-averages method. These amounts are a component of actual results of operations.

c. Deferred FIT Rate Base

These amounts reflect the deferred tax balances arising from accelerated depreciation, bond refinancing premiums, and contributions in aid of construction, which are not included in the Results of Operations Utility Plant Report. These amounts are reflected on an average-of-monthly-averages basis. These amounts are a component of actual results of operations.

d. Deferred Gain on Office Building

These amounts reduce rate base by the net of tax, unamortized gain on the sale of the office building. The facility was sold in December 1986 and leased back by the Company. Although the Company repurchased the building in November 2005, the Company opted to continue to amortize the deferred gain over the remaining amortization period scheduled to end in 2011. The treatment of the gain on the sale follows the Commission's Order Granting Application in Cause No. FR-86-150, and the continuation of the existing amortization after the sale was approved in Docket No. U-071805. These amounts are a component of actual results of operations.

e. Colstrip 3 AFUDC Elimination

These amounts reflect a reallocation of rate base and depreciation expense between jurisdictions. In Cause Nos. U-81-15 and U-82-10, the WUTC allowed the Company a return on a portion of Colstrip Unit 3 construction work in progress (CWIP). A much smaller amount of Colstrip Unit 3 CWIP was allowed in rate base in Case No. U-1008-144 by the IPUC. The Company eliminated the AFUDC associated with the portion of CWIP allowed in rate base in each jurisdiction. Since production facilities are allocated on the production/transmission percentages, the allocation is reversed and a direct assignment is made. These amounts are a component of actual results of operations.

**AVISTA UTILITIES**  
**Commission Basis Report**  
**Washington Electric Adjustment Descriptions**  
**Twelve Months Ended December 31, 2010**

**f. Colstrip Common AFUDC**

Differing amounts of Colstrip common facilities were excluded from rate base by the WUTC and IPUC until Colstrip Unit No. 4 was placed in service. The Company was allowed to accrue AFUDC on the Colstrip common facilities during the time that they were excluded from rate base. It is necessary to directly assign the AFUDC because of the differing amounts of common facilities excluded from rate base by the WUTC and IPUC. In September 1988, an entry was made to comply with a FERC Audit Exception, which transferred Colstrip common AFUDC from the plant accounts to account 186. These amounts reflect a direct assignment of rate base for the appropriate average of monthly averages amounts of Colstrip common AFUDC to the Washington and Idaho jurisdictions. Amortization expense associated with the Colstrip common AFUDC is charged directly to the Washington and Idaho jurisdictions through Account 406. These amounts are a component of actual results of operations.

**g. Kettle Falls Disallowance**

These amounts reflect the Kettle Falls disallowance ordered by the WUTC in Cause No. U-83-26. The WUTC disallowed both a return of and a return on \$5,247,725 of investment in Kettle Falls. The disallowed investment and related depreciation expense, FIT expense, accumulated depreciation and deferred FIT are removed. These amounts are a component of actual results of operations.

**h. Customer Advances**

These amounts decrease rate base for customer advances, as they will most likely be recorded as contributions in aid of construction at some future time. These amounts are a component of actual results of operations.

**i. Customer Deposits**

These amounts decrease rate base for the average-of-monthly averages of customer deposits held by the Company. The corresponding interest paid on customer deposits is reclassified to an operating expense. This adjustment is consistent with Docket No. UE-090134.

**j. Settlement Exchange Power**

These amounts reflect the rate base associated with the recovery of 64.1% of the Company's investment in Settlement Exchange Power. The 64.1% recovery level was approved by the Commission's Second Supplemental Order in Cause No. U-86-99 dated February 24, 1987. Amortization expense and deferred FIT expense recorded during the test period are reflected in results of operations. These amounts are a component of actual results of operations.

**AVISTA UTILITIES**

**Commission Basis Report  
Washington Electric Adjustment Descriptions  
Twelve Months Ended December 31, 2010**

**k. CDA Settlement Deferral**

This adjustment reflects the 2010 AMA net assets and DFIT balances associated with the 2008/2009 past storage and §10(e) charges, and CDA/SRR CDR (CDA Tribe Settlement 4(e) Spokane River Relicensing conditions) deferred for future recovery as approved in Docket No. UE-100467.

**l. Spokane River Deferral**

This adjustment reflects the 2010 AMA net asset and DFIT balances related to the Spokane River relicensing and PM&E costs deferred for future recovery, as approved in Docket No. UE-100467.

**m. Montana Riverbed Lease**

This adjustment reflects the 2010 average-of-monthly averages net asset and DFIT balances related to the costs associated with the Montana Riverbed lease settlement. In this settlement, the Company agreed to pay the State of Montana \$4.0 million annually beginning in 2007, with annual inflation adjustments, for a 10-year period for leasing the riverbed under the Noxon Rapids Project and the Montana portion of the Cabinet Gorge Project. The first two annual payments were deferred by Avista as approved in Docket No. UE-072131. In Docket No. UE-080416 (see Order No. 08), the Commission approved the Company's accounting treatment of the deferred payments, including accrued interest, to be amortized over the remaining eight years of the agreement starting on January 1, 2009.

**n. Lancaster Amortization**

This adjustment reflects the 2010 AMA net asset and DFIT balances related to the 2010 (\$6.8 million Washington) deferred Lancaster plant Power Purchase Agreement (PPA), as approved in Docket No. UE-100467.

**o. Eliminate B & O Taxes**

This adjustment removes the revenues and expenses associated with local business and occupation taxes. The adjustment eliminates any timing mismatch that exists between the revenues and expenses by eliminating the revenues and expenses in their entirety. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**p. Property Tax**

This adjustment restates the test period accrued levels of property taxes to reflect the actual amounts. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**AVISTA UTILITIES**

**Commission Basis Report  
Washington Electric Adjustment Descriptions  
Twelve Months Ended December 31, 2010**

**q. Uncollectible Expense**

This adjustment restates the accrued expense to the actual level of net write-offs for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**r. Regulatory Expense Adjustment**

This adjustment restates regulatory expense to reflect the WUTC and IPUC assessment rates applied to revenues for the test period and the actual levels of FERC fees paid during the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**s. Injuries and Damages**

As a result of the Commission's Order in Docket No. U-88-2380-T the Company changed to the reserve method of accounting for injuries and damages not covered by insurance. This restating adjustment replaces the accrual with actuals to adjust to the six-year rolling average of injuries and damages payments not covered by insurance. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**t. FIT Adjustment**

This adjustment removes the effect of certain Schedule M items and matches the jurisdictional allocation of other Schedule M items to related Results of Operations allocations. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**u. Eliminate WA Power Cost Deferral**

This adjustment eliminates all power supply deferral and amortization entries recorded in results of operations pursuant to the deferral and recovery mechanisms authorized in Docket No. UE-000972. This restating adjustment is consistent with prior general rate case dockets (including Docket No. UE-011595 forward.)

**v. Nez Perce Settlement Accounting Adjustment**

This adjustment directly assigns the Nez Perce Settlement expenses to the Washington and Idaho jurisdictions. This is necessary due to differing regulatory treatment in Idaho Case No. WWP-E-98-11 and Washington Docket No. UE-991606/UG-991607.



A<sub>11</sub>

## AVISTA UTILITIES

### Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2010

w. Eliminate Accounts Receivable Expenses

This adjustment removes expenses associated with the sale of customer accounts receivable. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

x. Office Space Charges to Subsidiaries

This adjustment removes a portion of the office space costs (building lease and O&M costs, common area costs, copier expense and annual office furniture rental) using the percentage of labor dollars charged to subsidiary activities by employee compared to total labor dollars by employee. These percentages are applied to the employees' office space (expressed in square feet) and multiplied by office space costs/per square foot. This restating adjustment is made as a result of the Commission's Third Supplemental Order in Docket No. U-88-2380-T, which required the company to perform a space utilization study to allocate costs to subsidiaries. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

y. Restate Excise and Franchise Taxes

This adjustment removes the effect of a one-month accrual lag in actual results to reflect the actual level of taxes paid. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

z. Net Gains/Losses

This adjustment reflects a ten-year amortization of net gains realized from the sale of real property disposed of between 2001 and 2010. This restating adjustment is made as a result of the Commission's Order in Docket No. UE-050842/UG-050483. This restating adjustment is consistent with prior general rate case dockets starting with Docket No. UE-050842/UG-050483.

aa. Revenue Weather Normalization

This adjustment normalizes weather sensitive electric kWh sales by eliminating the effect of temperature deviations above or below historical normals. This restating adjustment is required per WAC 480-100-208.

ab. Miscellaneous restating

This adjustment removes a number of non-operating or non-utility expenses, i.e. advertising, dues, donations, and other expenses included in error in the test period actual results. The Company also removed 50% of director meeting expenses and 10% of director fees.

**AVISTA UTILITIES**  
**Commission Basis Report**  
**Washington Electric Adjustment Descriptions**  
**Twelve Months Ended December 31, 2010**

**ac.** Remove Buck-A-Block

This adjustment eliminates all Buck-a-Block costs from Washington 2010 results, per Docket UE-100467.

**ad.** Normalized Power Supply

This adjustment normalizes power supply related revenue and expenses. A dispatch simulation model is used to calculate normalized secondary sales, secondary purchases and thermal fuel costs. This restating adjustment is required per WAC 480-100-208.

**ae.** Restate Debt Interest

This adjustment restates debt interest using the average weighted cost of total debt authorized at December 31, 2010 and reflects the federal income tax effect of the restated level of interest for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

PER RESULTS OF  
OPERATIONS REPORTS  
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business	\$683,340	\$433,618	\$249,722
2	Interdepartmental Sales	1,000	790	210
3	Sales For Resale	256,320	167,018	89,302
4	Total Sales of Electricity	940,660	601,426	339,234
5	Other Revenue	129,295	84,313	44,982
6	Total Electric Revenue	1,069,955	685,739	384,216
<b>EXPENSES</b>				
Production and Transmission				
7	Operating Expenses	347,406	222,473	124,933
8	Purchased Power	277,079	168,347	108,732
9	Depreciation and Amortization	29,698	22,406	7,292
10	Taxes	15,109	9,845	5,264
11	Total Production & Transmission	669,292	423,071	246,221
Distribution				
12	Operating Expenses	27,101	18,355	8,746
13	Depreciation	28,360	18,065	10,295
14	Taxes	40,217	34,749	5,468
15	Total Distribution	95,678	71,169	24,509
16	Customer Accounting	12,937	9,017	3,920
17	Customer Service & Information	29,015	20,899	8,116
18	Marketing	197	180	17
Administrative & General				
19	Operating Expenses	69,786	46,091	23,695
20	Depreciation	14,484	9,277	5,207
21	Taxes	0	0	0
22	Total Admin. & General	84,270	55,368	28,902
23	Total Electric Expenses	891,389	579,704	311,685
24	Operating Income before FIT	178,566	106,035	72,531
Federal Income Taxes				
25	Current Accrual	35.0%	23,274	11,919
26	Deferred Income Taxes		20,726	13,550
	Amortized ITC		(127)	(83)
				(44)
SETTLEMENT EXCHANGE POWER				
27	NET OPERATING INCOME	\$134,693	\$80,649	\$54,044
<b>RATE BASE</b>				
PLANT IN SERVICE				
28	Intangible	\$120,505	\$79,107	\$41,398
29	Production	1,067,429	695,537	371,892
30	Transmission	479,596	312,505	167,091
31	Distribution	1,048,364	642,143	406,221
32	General	188,566	120,996	67,570
33	Total Plant in Service	2,904,460	1,850,288	1,054,172
34	ACCUMULATED DEPRECIATION	966,973	616,793	350,180
35	ACCUM. PROVISION FOR AMORTIZATION	19,005	12,606	6,399
36	Total Accum. Depreciation & Amort.	985,978	629,399	356,579
37	GAIN ON SALE OF BUILDING			
38	WORKING CAPITAL			
39	DEFERRED TAXES			
40	TOTAL RATE BASE	\$1,918,482	\$1,220,889	\$697,593

B<sub>1</sub>

RESULTS OF OPERATIONS

AVISTA UTILITIES

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
1	Input	Production/Transmission Ratio	100.000%	65.160%	34.840%
2	Input	Number of Customers Percent	356,681 100.000%	234,174 65.654%	122,507 34.346%
3	E-OPS	Direct Distribution Operating Expense Percent	21,204,011 100.000%	14,360,859 67.727%	6,843,152 32.273%
	Input	Jurisdictional 4-Factor Ratio			
		Direct O&M Accts 500 - 598	20,560,338	13,027,648	7,532,690
		Direct O&M Accts 901 - 935	30,886,625	22,072,859	8,813,766
		Total Percentage	51,446,963 100.000%	35,100,507 68.227%	16,346,456 31.773%
	Input	Direct Labor Accts 500 - 598	10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935	4,468,706	3,399,027	1,069,679
		Total Percentage	15,028,056 100.000%	10,766,426 71.642%	4,261,630 28.358%
		Number of Customers Percentage	358,982 100.000%	235,820 65.691%	123,162 34.309%
		Net Direct Plant Percentage	780,574,225 100.000%	468,345,444 60.000%	312,228,781 40.000%
4		Total Percentages Percent	400.000% 100.000%	265.560% 66.390%	134.440% 33.610%

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RESULTS OF OPERATIONS

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O&M Accs 500 - 894	51,081,946	45,988,228	3,116,832	1,976,886
		Direct O&M Accs 901 - 935	51,945,284	35,419,000	12,684,856	3,841,428
		Direct O&M Accs 901 - 905 Utility 9 Only	3,516,695	2,172,122	1,344,573	XXXXXXX
		Adjustments	0			
		Total	106,543,925	83,579,350	17,146,261	5,818,314
		Percentage	100.000%	78.446%	16.093%	5.461%
		Direct Labor Accs 500 - 894	55,092,383	43,337,007	8,181,894	3,573,482
		Direct Labor Accs 901 - 935	5,731,661	4,212,733	361,664	1,157,264
		Direct Labor Accs 901 - 905 Utility 9 Only	3,029,709	1,871,330	1,158,379	XXXXXXX
		Total	63,853,753	49,421,070	9,701,937	4,730,746
		Percentage	100.000%	77.397%	15.194%	7.409%
		Number of Customers at 12/31/09	672,970	356,620	220,748	95,602
		Percentage	100.000%	52.992%	32.802%	14.206%
		Net Direct Plant	2,269,179,267	1,813,979,169	309,908,801	145,291,297
		Percentage	100.000%	79.940%	13.657%	6.403%
		Total Percentages	400.000%	288.775%	77.746%	33.479%
		Average (CD AA)	100.000%	72.193%	19.437%	8.370%
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O&M Accs 500 - 894	5,093,718	0	3,116,832	1,976,886
		Direct O&M Accs 901 - 935	16,526,284	0	12,684,856	3,841,428
		Direct O&M Accs 901 - 905 (Utility 9 only)	1,344,573	0	1,344,573	XXXXXXX
		Total	22,964,575	0	17,146,261	5,818,314
		Percentage	100.000%	0.000%	74.664%	25.336%
		Direct Labor Accs 500 - 894	11,755,376	0	8,181,894	3,573,482
		Direct Labor Accs 901 - 935	1,518,928	0	361,664	1,157,264
		Direct Labor Accs 901 - 905 (Utility 9 only)	1,158,379	0	1,158,379	XXXXXXX
		Total	14,432,683	0	9,701,937	4,730,746
		Percentage	100.000%	0.000%	67.222%	32.778%
		Number of Customers at 12/31/09	316,350	0	220,748	95,602
		Percentage	100.000%	0.000%	69.780%	30.220%
		Net Direct Plant	450,456,474	0	305,689,899	144,766,575
		Percentage	100.000%	0.000%	67.862%	32.138%
		Total Percentages	400.000%	0.000%	279.528%	120.472%
		Average (GD AA)	100.000%	0.000%	69.882%	30.118%

RESULTS OF CALCULATIONS

AVISTA UTILITIES  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12.A

Basis	Ref	Description	System	Washington	Idaho
Input		1/1/2010			
		Elec/Gas North 4-Factor	Total	Electric	Gas North
		Direct O&M Accts 500 - 894	49,105,060	45,988,228	3,116,832
		Direct O&M Accts 901 - 935	48,103,856	35,419,000	12,684,856
		Adjustments	0	0	0
		Total	97,208,916	81,407,228	15,801,688
		Percentage	100.000%	83.745%	16.255%
		Direct Labor Accts 500 - 894	51,518,901	43,337,007	8,181,894
		Direct Labor Accts 901 - 935	4,574,397	4,212,733	361,664
		Total	56,093,298	47,549,740	8,543,558
		Percentage	100.000%	84.769%	15.231%
		Number of Customers at 12/31/09	577,368	356,620	220,748
		Percentage	100.000%	61.766%	38.234%
		Net Direct Plant	2,108,415,405	1,802,725,506	305,689,899
		Percentage	100.000%	85.501%	14.499%
		Total Percentages	400.000%	315.781%	84.219%
		Average (CD AN/ID/WA)	100.000%	78.945%	21.055%
9					
		Net Electric Distribution Plant	730,228,592	447,491,995	282,736,597
		Percent	100.000%	61.281%	38.719%
10					
		Book Deprec (0403.XX, 0404.11 & 0406.XX)	80,576,860	51,888,618	28,688,242
		Percent	100.000%	64.396%	35.604%
11					
		Net Electric Plant	1,918,481,776	1,220,888,942	697,592,834
		Percent	100.000%	63.638%	36.362%
12					
		Net Electric General Plant	120,327,957	77,177,106	43,150,851
		Percent	100.000%	64.139%	35.861%
13					
		Net Allocated Schedule M	-88,161,925	-56,304,163	-31,857,762
		Percent	100.000%	63.864%	36.136%
14					

RESULTS OF OPERATIONS

AVISTA UTILITIES

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated	0.000%	0.000%	0.000%

Situs Plant by Functional Group:  
 (Used to functionalize R&P Property Tax on Report E-OTX)

	Washington	Idaho	Montana	Oregon
Balance Date				
Production	268,895,797	163,723,165	465,535,485	161,403,740
Transmission	241,091,830	164,172,213	57,646,154	8,762,765
Distribution	625,340,246	396,360,366	215,190	
General	9,790,158	11,497,312		
TOTAL	1,145,118,031	735,753,056	523,396,829	170,166,505

SPECIAL MANUAL ADJUSTMENTS:  
 Adjustments to NOI (Report E-ROR):  
 Colstrip 3 AFUDC Reallocation - 12/10

	System	Washington	Idaho
ANNUALLY	0	192,732	192,732
Colstrip 3 AFUDC Reallocation	0	149,426	149,426
(Plant less Accumulated Depreciation)	0	1397,906	1397,906





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ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 E-OPS-12A

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	2,349,973	2,349,973	0	1,531,242	1,531,242	0	818,731	818,731
1	536000	Water for Power	0	900,793	900,793	0	586,957	586,957	0	313,836	313,836
1	537000	Hydraulic Expense	4,229,232	1,703,745	5,932,977	2,733,152	3,843,312	3,843,312	1,496,080	593,585	2,089,665
1	538000	Electric Expense	0	5,726,408	5,726,408	0	3,731,327	3,731,327	0	1,995,081	1,995,081
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	733,429	733,429	0	477,902	477,902	0	255,527	255,527
1	540000	Rent	0	1,210,313	1,210,313	0	788,640	788,640	0	421,673	421,673
1	540100	MT Trust Funds Land Settlement Rents	5,319,316	0	5,319,316	3,454,365	0	3,454,365	1,864,951	0	1,864,951
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	376,904	376,904	0	245,591	245,591	0	131,313	131,313
1	542000	Structures	0	522,921	522,921	0	340,735	340,735	0	182,186	182,186
1	543000	Reservoirs, Dams, & Waterways	0	1,290,854	1,290,854	0	841,120	841,120	0	449,734	449,734
1	544000	Electric Plant	0	1,789,839	1,789,839	0	1,166,259	1,166,259	0	623,580	623,580
1	545000	Miscellaneous Hydraulic Plant	0	177,024	177,024	0	115,349	115,349	0	61,675	61,675
<b>TOTAL HYDRO POWER GENERATION EXP</b>			9,548,548	16,782,203	26,330,751	6,187,517	10,935,282	17,122,799	3,361,031	5,846,921	9,207,952
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	873,063	873,063	0	568,888	568,888	0	304,175	304,175
1	547000	Fuel	0	115,449,329	115,449,329	0	75,226,783	75,226,783	0	40,222,546	40,222,546
1	548000	Generation Expense	0	2,463,056	2,463,056	0	1,604,927	1,604,927	0	858,129	858,129
1	549000	Miscellaneous Other Power Generation Expense	0	505,589	505,589	0	329,442	329,442	0	176,147	176,147
1	550000	Rent	0	33,433	33,433	0	21,785	21,785	0	11,648	11,648
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	798,646	798,646	0	520,398	520,398	0	278,248	278,248
1	552000	Structures	0	8,426	8,426	0	5,490	5,490	0	2,936	2,936
1	553000	Generating & Electric Equipment	0	1,691,146	1,691,146	0	1,101,951	1,101,951	0	589,195	589,195
1	554000	Miscellaneous Other Power Generation Plant	0	116,403	116,403	0	75,848	75,848	0	40,555	40,555
<b>TOTAL OTHER POWER GENERATION EXP</b>			0	121,939,091	121,939,091	0	79,455,512	79,455,512	0	42,483,579	42,483,579
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	18,719,687	258,359,441	277,079,128	0	168,347,012	168,347,012	18,719,687	90,012,429	108,732,116
1	556000	System Control & Load Dispatching	0	555,351	555,351	0	361,867	361,867	0	193,484	193,484
E-557	557XXX	Other Expense	1,223,897	125,099,160	126,323,057	-2,671,953	81,514,612	78,842,659	3,895,850	43,584,548	47,480,398
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			19,943,584	384,013,952	403,957,536	-2,671,953	250,223,491	247,551,538	22,615,537	133,790,461	156,405,998
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			29,588,773	566,435,018	596,023,791	3,201,966	369,089,057	372,291,023	26,386,807	197,345,961	223,732,768

RESULTS OF OPERATIONS

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AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-12A

Ref/Basis	Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****			***** SYSTEM ***** WASHINGTON ***** IDAHO *****					
			Direct	Allocated	Total	Direct	Allocated	Total			
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	229,019	1,981,616	2,210,635	158,213	1,291,221	1,449,434	70,806	690,395	761,201
1	561000	Load Dispatching	0	2,192,996	2,192,996	0	1,428,956	1,428,956	0	764,040	764,040
1	562000	Station Expense	0	272,063	272,063	0	177,276	177,276	0	94,787	94,787
1	563000	Overhead Line Expense	0	447,185	447,185	0	291,386	291,386	0	155,799	155,799
1	565000	Transmission of Electricity by Others	0	17,742,126	17,742,126	0	11,560,769	11,560,769	0	6,181,357	6,181,357
1	566000	Miscellaneous Transmission Expense	0	1,617,125	1,617,125	0	1,053,719	1,053,719	0	563,406	563,406
1	567000	Rent	0	120,946	120,946	0	78,808	78,808	0	42,138	42,138
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	516	664,915	665,431	0	433,259	433,259	516	231,656	232,172
1	569000	Structures	5,925	269,244	275,169	0	175,439	175,439	5,925	93,805	99,730
1	570000	Station Equipment	0	1,157,114	1,157,114	0	753,975	753,975	0	403,139	403,139
1	571000	Overhead Lines	31,404	1,720,401	1,751,805	1,827	1,121,013	1,122,840	29,577	599,388	628,965
1	572000	Underground Lines	0	11,590	11,590	0	7,552	7,552	0	4,038	4,038
1	573000	Service Miscellaneous	3,627	-6,381	-2,754	230	-4,158	-3,928	3,397	-2,223	1,174
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>270,491</b>	<b>28,190,940</b>	<b>28,461,431</b>	<b>160,270</b>	<b>18,369,215</b>	<b>18,529,485</b>	<b>110,221</b>	<b>9,821,725</b>	<b>9,931,946</b>
<b>DEPRECIATION AND AMORTIZATION</b>											
1	403X40	Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,913,342	27,913,342	0	18,188,334	18,188,334	0	9,725,008	9,725,008
1	404X20	Depreciation Expense-Transmission Plant	0	9,750,937	9,750,937	0	6,353,711	6,353,711	0	3,397,226	3,397,226
1	404X30	Amortization of Hydro Licensing Costs	0	913,400	913,400	0	595,171	595,171	0	318,229	318,229
1	404X31	Amortization of Limited-Term Plant	0	95,059	95,059	0	61,940	61,940	0	33,119	33,119
1	404X32	Amortization of Limited-Term Plant	0	156,380	156,380	0	101,897	101,897	0	54,483	54,483
1	404X33	Amortization of Limited-Term Plant	0	86,494	86,494	0	56,359	56,359	0	30,135	30,135
1	404X34	Amortization of Leasehold Improvements	0	0	0	0	0	0	0	0	0
1	404X35	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	405930	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj-Coilstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Reg Debit Spokane River Relicence	22,206	0	22,206	19,864	0	19,864	2,342	0	2,342
99	407422	Reg Credit Spokane River Relicence	-7	0	-7	-7	0	-7	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	3,006	200,000	203,006	3,006	130,320	133,326	0	69,680	69,680
1	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
1	407382	Reg Debit Amt CDA Settlement	0	848,783	848,783	45,042	553,067	553,067	13,115	295,716	295,716
99	407482	Reg Debit Amt CDA Settlement	58,157	0	58,157	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	-3,434,175	0	-3,434,175	0	0	0	-3,434,175	0	-3,434,175
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	407395	Optional Renewable Power Revenue Offset	115,475	0	115,475	85,978	0	85,978	29,497	0	29,497
99	407400	Amortization of CCX Credits	-342,028	0	-342,028	0	0	0	-342,028	0	-342,028
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
99	407420	Amortization of CS2 Levelized Return	60,300	0	60,300	0	0	0	60,300	0	60,300
99	407450/499	Amortization of BPA Residential Exchange Credit	-9,267,742	0	-9,267,742	-6,243,901	0	-6,243,901	-3,023,841	0	-3,023,841
Taxes Other Than FIT--Prod & Trans			0	15,108,249	15,108,249	-3,476,371	9,844,535	9,844,535	-6,546,112	5,263,714	5,263,714
<b>TOTAL DEP/AMT/TAXES OTHER THEN FIT</b>			<b>-10,022,483</b>	<b>55,072,644</b>	<b>45,050,161</b>	<b>-3,476,371</b>	<b>35,885,334</b>	<b>32,408,963</b>	<b>-6,546,112</b>	<b>19,187,310</b>	<b>12,641,198</b>

E-OTX

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-12A

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	***** SYSTEM *****	19,836,781	649,698,602	669,535,383	-114,135	423,343,606	423,229,471	19,950,916	226,354,996	246,305,912
	***** WASHINGTON *****									
	***** IDAHO *****									
TOTAL PRODUCTION & TRANS EXPENSE										

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-12A

Ref/Basis	Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		*****		*****		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
<b>DISTRIBUTION EXPENSES:</b>										
<b>OPERATION:</b>										
3	580000	Supervision & Engineering	324,231	1,170,906	1,495,137	156,798	793,020	949,818	167,433	545,319
3	582000	Station Expense	699,361	15,658	715,019	448,880	10,605	459,485	250,481	255,534
3	583000	Overhead Line Expense	860,042	542,946	1,402,988	604,417	367,721	972,138	255,625	430,850
3	584000	Underground Line Expense	581,319	0	581,319	359,740	0	359,740	221,579	221,579
3	585000	Street Light & Signal System Operation Expense	226,744	0	226,744	44,496	0	44,496	182,248	182,248
3	586000	Meter Expense	1,773,002	0	1,773,002	1,549,164	7,646	1,549,164	223,838	223,838
3	587000	Customer Installations Expense	779,181	11,289	790,470	383,678	7,646	391,324	395,503	399,146
3	588000	Miscellaneous Distribution Expense	3,824,689	2,602,103	6,426,792	2,889,413	1,762,326	4,651,739	935,276	1,775,053
3	589000	Rent	26,362	268,427	294,789	25,901	181,798	207,699	461	87,090
<b>MAINTENANCE:</b>										
3	590000	Supervision & Engineering	449,511	812,059	1,261,570	282,527	549,983	832,510	166,984	429,060
3	591000	Structures	396,786	0	396,786	244,208	0	244,208	152,578	152,578
3	592000	Station Equipment	668,502	116,569	785,071	503,060	78,949	582,009	165,442	203,062
3	593000	Overhead Lines	7,946,513	2,219	7,948,732	5,096,557	1,503	5,098,060	2,849,956	2,850,672
3	594000	Underground Lines	845,853	0	845,853	568,495	0	568,495	277,358	277,358
3	595000	Line Transformers	794,656	300,240	1,094,896	457,159	203,344	660,503	337,497	434,393
3	596000	Street Light & Signal System Maintenance Exp	652,322	0	652,322	439,422	0	439,422	212,900	212,900
3	597000	Meters	138,938	0	138,938	114,732	0	114,732	24,206	24,206
3	598000	Miscellaneous Distribution Expense	215,999	54,916	270,915	192,212	37,193	229,405	23,787	17,723
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			21,204,011	5,897,332	27,101,343	14,360,859	3,994,088	18,354,947	6,843,152	1,903,244
<b>Depreciation Expense--Distribution Plant</b>			28,354,128	5,150	28,359,278	18,061,113	3,488	18,064,601	10,293,015	1,662
<b>Taxes Other Than FIT--Distribution</b>			40,216,991	0	40,216,991	34,748,992	0	34,748,992	5,467,999	0
<b>TOTAL DISTRIBUTION EXPENSES</b>			89,775,130	5,902,482	95,677,612	67,170,964	3,997,576	71,168,540	22,604,166	1,904,906
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	592,956	592,956	0	389,299	389,299	0	203,657
2	902000	Meter Reading Expenses	2,623,335	115,975	2,739,310	2,225,908	76,142	2,302,050	397,427	39,833
E-903	903XXXX	Customer Records & Collection Expenses	1,704,724	6,093,852	7,798,576	1,145,992	3,993,986	5,139,978	558,732	2,099,866
2	904000	Uncollectible Accounts	0	1,674,638	1,674,638	0	1,099,467	1,099,467	0	575,171
2	905000	Misc Customer Accounts	0	131,019	131,019	0	86,019	86,019	0	45,000
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			4,328,059	8,608,440	12,936,499	3,371,900	5,644,913	9,016,813	956,159	2,963,527
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXXX	Customer Assistance Expenses	27,475,681	495,451	27,971,132	19,885,616	325,283	20,210,899	7,590,065	170,168
2	909000	Advertising	32,734	842,097	874,831	24,544	552,870	577,414	8,190	289,227
2	910000	Misc Customer Service & Info Exp	0	168,978	168,978	0	110,941	110,941	0	58,037
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			27,508,415	1,506,526	29,014,941	19,910,160	989,094	20,899,254	7,598,255	517,432
<b>TOTAL</b>			114,581,664	11,411,508	125,993,172	87,452,924	9,632,569	97,085,493	31,168,527	4,387,867

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Report ID:  
E-OPS-12A

ELECTRIC OPERATING STATEMENT  
For Twelve Months Ended December 31, 2010  
Average of Monthly Averages Basis

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	4,734	4,734	0	3,108	3,108	0	1,626	1,626
2	913000	Advertising	0	452	452	0	297	297	0	155	155
2	916000	Miscellaneous Sales Expenses	161,187	31,050	192,237	155,987	20,386	176,373	5,200	10,664	15,864
		<b>TOTAL SALES EXPENSES</b>	<b>161,187</b>	<b>36,236</b>	<b>197,423</b>	<b>155,987</b>	<b>23,791</b>	<b>179,778</b>	<b>5,200</b>	<b>12,445</b>	<b>17,645</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	138,012	25,178,899	25,316,911	87,263	16,716,271	16,803,534	50,749	8,462,628	8,513,377
4	921000	Office Supplies & Expenses	1,673	4,125,913	4,127,586	1,673	2,739,194	2,740,867	0	1,386,719	1,386,719
4	922000	Admin Exp Transferred--Credit	857	-51,008	-50,151	0	-33,864	-33,864	857	-17,144	-16,287
4	923000	Outside Services Employed	47,043	15,006,377	15,053,420	47,043	9,962,734	10,009,777	0	5,043,643	5,043,643
4	924000	Property Insurance Premium	0	1,300,926	1,300,926	0	863,685	863,685	0	437,241	437,241
4	925XXX	Injuries and Damages	0	5,380,816	5,380,816	0	3,572,324	3,572,324	0	1,808,492	1,808,492
4	926XXX	Employee Pensions and Benefits	339,658	759,011	1,098,669	250,876	503,907	754,783	88,782	255,104	343,886
4	927000	Franchise Requirements	6,027	0	6,027	0	0	0	6,027	0	6,027
4	928000	Regulatory Commission Expenses	1,888,854	3,661,438	5,550,292	1,192,395	2,385,793	3,578,188	696,459	1,275,645	1,972,104
4	930000	Miscellaneous General Expenses	240,771	3,232,794	3,473,565	207,862	2,146,252	2,354,114	32,909	1,086,542	1,119,451
4	931000	Rents	67,198	805,091	872,289	54,653	534,500	589,153	12,545	270,591	283,136
4	935000	Maintenance of General Plant	627,578	7,028,421	7,655,999	192,075	4,666,169	4,858,244	435,503	2,362,252	2,797,755
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>3,357,671</b>	<b>66,428,678</b>	<b>69,786,349</b>	<b>2,033,840</b>	<b>44,056,965</b>	<b>46,090,805</b>	<b>1,323,831</b>	<b>22,371,713</b>	<b>23,695,544</b>
<b>DEPRECIATION &amp; AMORTIZATION:</b>											
E-ADP	404X20	Depreciation Expense--General Plant	2,785,258	7,055,885	9,839,143	1,503,497	4,684,401	6,187,898	1,279,761	2,371,484	3,651,245
4	404X30	Amortization - Communication Equipment (C-AMT)	19,010	0	19,010	19,010	0	19,010	0	0	0
4	404X31	Amortization - Communication Equipment (C-AMT)	2,785	0	2,785	2,785	0	2,785	0	0	0
4	404X32	Amortization - Mainframe Software (C-AMT)	4,002	3,844,964	3,848,966	4,002	2,552,672	2,556,674	0	1,292,292	1,292,292
4	404X33	Amortization - PC Software (C-AMT)	0	523,273	523,273	0	347,401	347,401	0	175,872	175,872
4	404X50	Amortization of Leasehold Imp (C-AMT)	0	7,438	7,438	0	4,938	4,938	0	2,500	2,500
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>6,166,726</b>	<b>77,860,238</b>	<b>84,026,964</b>	<b>3,563,134</b>	<b>51,646,377</b>	<b>55,209,511</b>	<b>2,603,592</b>	<b>26,213,861</b>	<b>28,817,453</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>147,776,298</b>	<b>743,612,524</b>	<b>891,388,822</b>	<b>94,058,010</b>	<b>485,645,357</b>	<b>579,703,367</b>	<b>53,718,288</b>	<b>257,967,167</b>	<b>311,685,455</b>
<b>NET OPERATING INCOME BEFORE FIT</b>											
		<b>NET OPERATING INCOME BEFORE FIT</b>		<b>178,565,324</b>	<b>178,565,324</b>		<b>106,035,352</b>	<b>106,035,352</b>		<b>72,529,972</b>	<b>72,529,972</b>
<b>FEDERAL INCOME TAX--Normal Accrual</b>											
E-FIT		<b>FEDERAL INCOME TAX--Normal Accrual</b>									
E-FIT		<b>DEFERRED FEDERAL INCOME TAX</b>									
E-FIT		<b>AMORTIZED ITC - NOXON</b>									
		<b>ELECTRIC NET OPERATING INCOME</b>									
		<b>ELECTRIC NET OPERATING INCOME</b>									
<b>ALLOCATION RATIOS:</b>											
E-ALL	1	Production/Transmission Ratio		100.000%			65.160%			34.840%	
E-ALL	2	Number of Customers		100.000%			65.654%			34.346%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			67.727%			32.273%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			66.390%			33.610%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

B<sub>11</sub>

RESULTS OF CALCULATIONS

B<sub>12</sub>

AVISTA UTILITIES

ALLOCATION OF PURCHASED POWER COSTS  
 EXPENSES--ACCOUNT 555  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
1	555000/100	Purchased Power	0	144,206,494	144,206,494	0	93,964,951	93,964,951	0	50,241,543	50,241,543
1	555312	Purchased Power -Lancaster	0	22,187,852	22,187,852	0	14,457,604	14,457,604	0	7,730,248	7,730,248
1	555313	Energy Deviationsr -Lancaster	0	1,108,491	1,108,491	0	722,293	722,293	0	386,198	386,198
99	555380	Clearwater Purchases - Idaho	18,719,687	0	18,719,687	0	0	0	18,719,687	0	18,719,687
1	555550	Non-Monetary Exchange Power	0	89,848	89,848	0	58,545	58,545	0	31,303	31,303
1	555700	Bookout Purchases	0	90,135,406	90,135,406	0	58,732,231	58,732,231	0	31,403,175	31,403,175
1	555710	Intercompany Purchased Power	0	631,350	631,350	0	411,388	411,388	0	219,962	219,962
TOTAL ACCOUNT 555			18,719,687	258,359,441	277,079,128	0	168,347,012	168,347,012	18,719,687	90,012,429	108,732,116

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP  
 EXPENSE--ACCOUNT 557  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,323,499	5,323,499	0	3,468,792	3,468,792	0	1,854,707	1,854,707
1	557010	Other Power Supply Expense - Financial	0	-1,559,028	-1,559,028	0	-1,015,863	-1,015,863	0	-543,165	-543,165
1	557150	Fuel - Economic Dispatch	0	74,588,110	74,588,110	0	48,601,612	48,601,612	0	25,986,498	25,986,498
1	557160	Power Supply Expense - Miscellaneous	0	348,995	348,995	0	227,405	227,405	0	121,590	121,590
99	557161	Unbilled Add-Ons	-2,393,085	0	-2,393,085	-2,740,234	0	-2,740,234	347,149	0	347,149
1	557170	Broker Fees - Power	0	365,630	365,630	0	238,245	238,245	0	127,385	127,385
99	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	6,275,724	0	6,275,724	6,275,724	0	6,275,724	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-6,704,941	0	-6,704,941	-6,704,941	0	-6,704,941	0	0	0
99	557380	Idaho PCA Deferred	-9,768,319	0	-9,768,319	0	0	0	-9,768,319	0	-9,768,319
99	557390	Idaho PCA Amortization	12,995,816	0	12,995,816	0	0	0	12,995,816	0	12,995,816
1	557395	Optional Renewable Power Expense Offset	0	-59,267	-59,267	0	-38,618	-38,618	0	-20,649	-20,649
1	557610	Other Expenses - Exposure	0	5,000	5,000	0	3,258	3,258	0	1,742	1,742
1	557700	Turbine Gas Bookout Expense	0	4,904,525	4,904,525	0	3,195,788	3,195,788	0	1,708,737	1,708,737
1	557730	Other Power Exp - Intracompany Thermal Gas	0	41,181,696	41,181,696	0	26,833,993	26,833,993	0	14,347,703	14,347,703
TOTAL ACCOUNT 557			1,223,897	125,099,160	126,323,057	-2,671,953	81,514,612	78,842,659	3,895,850	43,584,548	47,480,398

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****										
2	903000 Customer Records and Collections	1,704,724	5,753,030	7,457,754	1,145,992	3,777,094	4,923,086	558,732	1,975,936	2,534,668
12	903920 A/R Sold - Program Fees	0	336,425	336,425	0	214,094	214,094	0	122,331	122,331
12	903930 A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,798	2,798	0	1,599	1,599
TOTAL ACCOUNT 903		1,704,724	6,093,852	7,798,576	1,145,992	3,993,986	5,139,978	558,732	2,099,866	2,658,598

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	12	Net Electric Plant	100.000%	63.638%	36.362%



ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-908-12A

Ref/Basis	Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
2	908000	Customer Assistance Expense	110,046	495,451	76,864	325,283	33,182	170,168	203,350
99	908600	DSM Tariff Rider Expense Offset	26,930,579	0	19,582,839	0	7,347,740	0	7,347,740
99	908610	Limited Income Tax Refund Program	325,990	0	325,990	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-120,147	0	-100,077	0	-20,070	0	-20,070
99	908990	DSM Amortization	229,213	0	0	0	229,213	0	229,213
TOTAL ACCOUNT 908			27,475,681	495,451	19,885,616	325,283	7,590,065	170,168	7,760,233

ALLOCATION RATIOS:

E-ALL 2 Number of Customers 100.000%  
 E-ALL 99 Not Allocated 0.000%

65.654%

34.346%

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RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC SCHEDULE M ITEMS  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-SCM-12A

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Schedule M Additions:									
12	997001 Contributions In Aid of Construction	0	3,673,476	3,673,476	0	2,337,727	2,337,727	0	1,335,749	1,335,749
2	997002 Injuries and Damages	0	1,677,475	1,677,475	0	1,101,329	1,101,329	0	576,146	576,146
12	997003 Salvage	0	-331,884	-331,884	0	-211,204	-211,204	0	-120,680	-120,680
99	997004 Boulder Park Write Off	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
4	997005 FAS106 Current Retiree Medical Accrual	0	-321,660	-321,660	0	-213,550	-213,550	0	-108,110	-108,110
99	997007 Idaho PCA	3,417,104	0	3,417,104	0	0	0	3,417,104	0	3,417,104
99	997008 Idaho DSM Book Amortization	229,213	0	229,213	0	0	0	229,213	0	229,213
1	997009 Rathdrum Turbine Lease	0	-33,828	-33,828	0	-22,042	-22,042	0	-11,786	-11,786
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	306,047	306,047	0	203,185	203,185	0	102,862	102,862
12	997016 Redemption Expense Amortization	0	-7,566,320	-7,566,320	0	-4,815,055	-4,815,055	0	-2,751,265	-2,751,265
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	6,521,278	0	6,521,278	4,618,550	0	4,618,550	1,902,728	0	1,902,728
4	997018 DSM Tariff Rider	131	131	131	0	87	87	0	44	44
1	997019 CSS Temporary Service Fees	215,068	0	215,068	55,530	0	55,530	159,538	0	159,538
4	997020 FAS87 Current Pension Accrual	0	-2,597,119	-2,597,119	0	-1,724,227	-1,724,227	0	-872,892	-872,892
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	997028 RTO Funding Amortization	229,019	0	229,019	158,213	0	158,213	70,806	0	70,806
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	644,115	644,115	0	409,902	409,902	0	234,213	234,213
99	997033 BPA Residential Exchange	-3,578,116	0	-3,578,116	-2,387,063	0	-2,387,063	-1,191,053	0	-1,191,053
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997052 Noxon Spill	0	-237,550	-237,550	0	-154,788	-154,788	0	-82,762	-82,762
99	997064 Chicago Climate Exchange	-340,512	0	-340,512	0	0	0	-340,512	0	-340,512
99	997065 Amortization - Unbilled Revenue Add-Ins	-2,833,101	0	-2,833,101	-2,475,284	0	-2,475,284	-357,817	0	-357,817
11	997080 Book Transportation Depreciation	0	3,803,478	3,803,478	0	2,449,288	2,449,288	0	1,354,190	1,354,190
4	997081 Deferred Compensation	0	281,433	281,433	0	186,843	186,843	0	94,590	94,590
4	997082 Meal Disallowances	0	304,837	304,837	0	202,381	202,381	0	102,456	102,456
4	997083 Paid Time Off	0	411,134	411,134	0	272,952	272,952	0	138,182	138,182
2	997084 Customer Uncollectibles	0	99,623	99,623	0	65,406	65,406	0	34,217	34,217
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	31,262,230	50,352,322	81,614,552	19,622,150	32,950,312	52,572,462	11,640,080	17,402,010	29,042,090
	TOTAL SCHEDULE M ADDITIONS	39,048,800	50,465,710	89,514,510	22,987,873	33,038,546	56,026,419	16,060,927	17,427,164	33,488,091

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RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC SCHEDULE M ITEMS  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Description

Report ID:  
 E-SCM-12A

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****			*****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:							
1	997041 Rathdrum Turbine Lease, Tax	0	1,006,668	1,006,668	0	655,945	655,945
99	997043 Washington Deferred Power Costs	-6,276,435	0	-6,276,435	-6,276,435	0	-6,276,435
1	997044 Non-Monetary Power Costs	0	-89,848	-89,848	0	-58,545	-58,545
1	997045 Section 199 Manufacturing Deduction	0	4,541,614	4,541,614	0	2,959,316	2,959,316
4	997046 Nez Perce Settlement	16,796	0	16,796	22,008	0	22,008
99	997047 Clark Fork Preventive Maint. Exp (FME's)	-260,633	0	-260,633	0	0	0
11	997049 Tax Depreciation	0	129,511,641	129,511,641	0	83,400,316	83,400,316
99	997050 CS2 Levelized Return	-60,300	0	-60,300	0	0	0
99	997051 Wind Generation AFUDC - ID	119,124	0	119,124	0	0	0
99	997054 Spokane River Relicensing	-22,200	0	-22,200	-19,858	0	-19,858
99	997058 Colstrip Settlement	-584,330	0	-584,330	0	0	0
99	997059 Spokane River Relicensing PME	278,217	0	278,217	15,891	0	15,891
1	997061 CDA Lake Fund Settlement - AN	0	-200,000	-200,000	0	-130,320	-130,320
99	997061 CDA Lake Fund Settlement	-3,006	0	-3,006	-3,006	0	-3,006
4	997062 Gain on Sale of Office Bldg	0	196,092	196,092	0	130,185	130,185
1	997063 CDA Lake Settlement - AN	0	3,183,778	3,183,778	0	2,074,550	2,074,550
99	997063 CDA Lake Settlement	-58,157	0	-58,157	-45,042	0	-45,042
1	997067 CDA IPA Fund	0	61,725	61,725	0	40,220	40,220
1	997068 Noxon	0	-584,034	-584,034	0	-380,557	-380,557
1	997069 Lancaster Deferral	6,591,608	0	6,591,608	6,591,608	0	6,591,608
1	997072 CDA Fund Settlement Prepayment	0	999,999	999,999	0	651,599	651,599
99	997073 DSIT Amortization - ID	2,586,728	0	2,586,728	2,586,728	0	2,586,728
TOTAL SCHEDULE M DEDUCTIONS		2,327,412	138,627,635	140,955,047	285,166	89,342,709	89,627,875

ALLOCATION RATIOS:		Allocated	Direct	Total	Allocated	Direct	Total	Allocated	Total
E-ALL	1	100.000%	0	1,006,668	655,945	0	655,945	350,723	350,723
E-ALL	2	100.000%	-6,276,435	-6,276,435	0	-6,276,435	0	0	0
E-ALL	3	100.000%	0	-89,848	-58,545	0	-58,545	-31,303	-31,303
E-ALL	4	100.000%	0	4,541,614	2,959,316	0	2,959,316	1,582,298	1,582,298
E-ALL	10	100.000%	16,796	16,796	22,008	0	22,008	0	-5,212
E-ALL	11	100.000%	-260,633	-260,633	0	-260,633	0	0	-260,633
E-ALL	12	100.000%	0	129,511,641	83,400,316	0	83,400,316	46,111,325	46,111,325
E-ALL	99	0.000%	-60,300	-60,300	0	-60,300	0	0	-60,300
E-ALL	99	0.000%	119,124	119,124	0	119,124	0	0	119,124
E-ALL	99	0.000%	-22,200	-22,200	-19,858	0	-19,858	0	-2,342
E-ALL	99	0.000%	-584,330	-584,330	0	-584,330	0	0	-584,330
E-ALL	99	0.000%	278,217	278,217	15,891	0	15,891	262,326	262,326
E-ALL	99	0.000%	0	-200,000	-3,006	0	-3,006	0	-69,680
E-ALL	99	0.000%	-3,006	-3,006	0	0	0	0	0
E-ALL	99	0.000%	0	196,092	130,185	0	130,185	65,907	65,907
E-ALL	99	0.000%	0	3,183,778	2,074,550	0	2,074,550	1,109,228	1,109,228
E-ALL	99	0.000%	-58,157	-58,157	-45,042	0	-45,042	0	-13,115
E-ALL	99	0.000%	0	61,725	40,220	0	40,220	21,505	21,505
E-ALL	99	0.000%	0	-584,034	-380,557	0	-380,557	-203,477	-203,477
E-ALL	99	0.000%	6,591,608	6,591,608	6,591,608	0	6,591,608	0	0
E-ALL	99	0.000%	0	999,999	651,599	0	651,599	348,400	348,400
E-ALL	99	0.000%	2,586,728	2,586,728	2,586,728	0	2,586,728	0	2,586,728
TOTAL SCHEDULE M DEDUCTIONS		2,327,412	138,627,635	140,955,047	285,166	89,342,709	89,627,875	49,284,926	51,327,172

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RESULTS OF OPERATIONS

AVISTA UTILITIES

DEFERRED INCOME TAX EXP--ELECTRIC  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-DTE-12A

Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	22,915,944	14,635,038	8,280,906
99	410100	Deferred Federal Income Tax Expense - Washington	566,015	566,015	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-272,516	0	-272,516
		Sub-Total	23,209,443	15,201,053	8,008,390
14	411100	Deferred Federal Income Tax Expense - Allocated	-867,489	-554,013	-313,476
99	411100	Deferred Federal Income Tax Expense - Washington	-1,097,093	-1,097,093	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-518,972	0	-518,972
		Sub-Total	-2,483,554	-1,651,106	-832,448
		Total Deferred Federal Income Tax Expense	20,725,889	13,549,947	7,175,942
E-ALL	14	Net Allocated Schedule M	100.000%	63.864%	36.136%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis		Report ID: E-INT-12A
Ref/Basis	Description	System

Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.50%	50.00%
2	Idaho Capital Structure Ratio		5.930%	6.600%
3	Cost of Debt		3.173%	3.300%
	Total Weighted Cost			
E-APL	Net Rate Base		1,060,693,220	597,693,085
	Interest Deduction for FIT Calculation		53,379,668	19,723,872

- 1 From last WA GRC (UE-100467)
- 2 From ID GRC (AVU-E-09-1) - Cap Structure Non-specific in AVU-E-10-01
- 3 Debt Cost from last GRCs

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RESULTS OF CALCULATIONS

AVISTA UTILITIES

TAXES OTHER THAN FEDERAL INCOME TAX  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-OTX-12A

Ref/Basis	Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		WASHINGTON ***** WASHINGTON ***** IDAHO *****		Total	Direct	Allocated	Total	Direct	Allocated	Total
			Direct	Allocated	Direct	Allocated							
<b>PRODUCTION &amp; TRANSMISSION</b>													
1	408130	State Excise Tax	0	9,245	0	9,245	9,245	0	6,024	6,024	0	3,221	3,221
1	408140	State Kwh Generation Tax	0	1,427,940	0	1,427,940	1,427,940	0	930,446	930,446	0	497,494	497,494
1	408150	R&P Property Tax--Production	0	10,181,820	0	10,181,820	10,181,820	0	6,634,474	6,634,474	0	3,547,346	3,547,346
1	408180	R&P Property Tax--Transmission	0	3,235,450	0	3,235,450	3,235,450	0	2,108,219	2,108,219	0	1,127,231	1,127,231
1	409100	State Income Tax--Montana & Oregon	0	253,794	0	253,794	253,794	0	165,372	165,372	0	88,422	88,422
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			0	15,108,249	0	15,108,249	15,108,249	0	9,844,535	9,844,535	0	5,263,714	5,263,714
<b>DISTRIBUTION</b>													
99	408110	State Excise Tax	16,821,577	0	16,821,577	16,821,577	16,821,577	0	0	0	0	0	0
99	408120	Municipal Occupation & License Tax	17,861,114	0	17,861,114	17,861,114	14,849,283	3,011,831	0	14,849,283	3,011,831	0	3,011,831
99	408160	Miscellaneous State or Local Tax--WA & ID	8,363	0	8,363	8,363	0	8,363	0	0	0	0	8,363
99	408170	R&P Property Tax--Distribution	5,031,405	0	5,031,405	5,031,405	3,078,132	1,953,273	0	3,078,132	1,953,273	0	1,953,273
99	409100	State Income Tax--Idaho	494,532	0	494,532	494,532	0	494,532	0	0	494,532	0	494,532
<b>TOTAL DISTRIBUTION</b>			40,216,991	0	40,216,991	40,216,991	34,748,992	5,467,999	0	34,748,992	5,467,999	0	5,467,999
<b>TOTAL TAXES OTHER THAN FIT</b>			40,216,991	15,108,249	55,325,240	55,325,240	34,748,992	9,844,535	44,593,527	34,748,992	5,467,999	5,263,714	10,731,713

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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RESULTS OF CALCULATIONS

AVISTA UTILITIES

ELECTRIC UTILITY PLANT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-12A

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	18232425	CDA Lake CDR/IPA Fund	0	9,933,333	9,933,333	0	6,472,560	6,472,560	0	3,460,773	3,460,773
1	182381	CDA Settlement	0	36,719,161	36,719,161	0	23,926,205	23,926,205	0	12,792,956	12,792,956
1	302000	Franchises & Consents	475,259	44,068,759	44,544,018	475,259	28,715,203	29,190,462	0	15,353,556	15,353,556
99	303000	Misc Intangible Plant	153,179	0	153,179	153,179	0	153,179	0	0	0
4	C-IPL	Misc Intangible Plant (303000)	2,380,892	2,380,892	4,761,784	0	1,580,674	1,580,674	0	800,218	800,218
4	C-IPL	Misc Intangible Plant - Mainframe Software (303100)	19,902,141	19,926,293	39,828,434	24,152	13,213,031	13,237,183	0	6,689,110	6,689,110
4	C-IPL	Misc Intangible Plant - PC Software (303110)	6,848,573	6,848,573	13,697,146	0	4,546,768	4,546,768	0	2,301,805	2,301,805
4	C-IPL	TOTAL INTANGIBLE PLANT	652,590	119,852,859	120,505,449	652,590	78,454,441	79,107,031	0	41,398,418	41,398,418
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	2,230,620	2,230,620	0	1,453,472	1,453,472	0	777,148	777,148
1	311XXX	Structures & Improvements	0	124,974,751	124,974,751	0	81,433,548	81,433,548	0	43,541,203	43,541,203
1	312000	Boiler Plant	0	167,430,829	167,430,829	0	109,097,928	109,097,928	0	58,332,901	58,332,901
1	314000	Turbogenerator Units	0	48,374,869	48,374,869	0	31,521,065	31,521,065	0	16,853,804	16,853,804
1	315000	Accessory Electric Equipment	0	26,930,811	26,930,811	0	17,548,116	17,548,116	0	9,382,695	9,382,695
1	316000	Miscellaneous Power Plant Equipment	0	15,654,735	15,654,735	0	10,200,625	10,200,625	0	5,454,110	5,454,110
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
1	317000	TOTAL STEAM PRODUCTION PLANT	0	385,596,615	385,596,615	0	251,254,754	251,254,754	0	134,341,861	134,341,861
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	56,520,456	56,520,456	0	36,828,729	36,828,729	0	19,691,727	19,691,727
1	331XXX	Structures & Improvements	0	41,068,412	41,068,412	0	26,760,177	26,760,177	0	14,308,235	14,308,235
1	332XXX	Reservoirs, Dams, & Waterways	0	118,510,292	118,510,292	0	77,221,306	77,221,306	0	41,288,986	41,288,986
1	333000	Waterwheels, Turbines, & Generators	0	145,675,786	145,675,786	0	94,922,342	94,922,342	0	50,753,444	50,753,444
1	334000	Accessory Electric Equipment	0	33,852,840	33,852,840	0	22,058,511	22,058,511	0	11,794,329	11,794,329
1	335XXX	Miscellaneous Power Plant Equipment	0	7,329,686	7,329,686	0	4,776,023	4,776,023	0	2,553,663	2,553,663
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,302,915	1,302,915	0	696,648	696,648
1	336000	TOTAL HYDRAULIC PRODUCTION PLANT	0	404,957,035	404,957,035	0	263,870,003	263,870,003	0	141,087,032	141,087,032
<b>OTHER PRODUCTION PLANT:</b>											
1	340200	Land & Land Rights	0	878,049	878,049	0	572,137	572,137	0	305,912	305,912
1	341000	Structures & Improvements	0	15,856,214	15,856,214	0	10,331,909	10,331,909	0	5,524,305	5,524,305
1	342000	Fuel Holders, Producers, & Accessories	0	21,150,517	21,150,517	0	13,781,677	13,781,677	0	7,368,840	7,368,840
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	7,621,870	7,621,870
1	344000	Generators	0	198,959,465	198,959,465	0	129,641,987	129,641,987	0	69,317,478	69,317,478
1	345000	Accessory Electric Equipment	0	16,607,172	16,607,172	0	10,821,233	10,821,233	0	5,785,939	5,785,939
1	346000	Miscellaneous Power Plant Equipment	0	1,547,106	1,547,106	0	1,008,094	1,008,094	0	539,012	539,012
1	347000	Asset Recovery Obligation (NOT PICKED UP)	0	276,875,303	276,875,303	0	180,411,947	180,411,947	0	96,463,356	96,463,356
99	347000	TOTAL OTHER PRODUCTION PLANT	0	1,067,428,953	1,067,428,953	0	695,536,704	695,536,704	0	371,892,249	371,892,249
<b>TOTAL PRODUCTION PLANT</b>											

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RESULTS OF C...ATIONS

AVISTA UTILITIES

**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>TRANSMISSION PLANT:</b>								
1	350XXX	Land & Land Rights	0	16,676,907	0	10,866,673	0	5,810,234
1	352XXX	Structures & Improvements	0	16,116,575	0	10,501,560	0	5,615,015
1	353000	Station Equipment	0	182,974,786	0	119,226,371	0	63,748,415
1	354000	Towers & Fixtures	0	17,116,689	0	11,153,235	0	5,963,454
1	355000	Poles & Fixtures	0	133,036,655	0	86,686,684	0	46,349,971
1	356000	Overhead Conductors & Devices	0	106,866,660	0	69,634,316	0	37,232,344
1	357000	Underground Conduit	0	2,605,488	0	1,697,736	0	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	0	1,518,275	0	811,797
1	359000	Roads & Trails	0	1,872,246	0	1,219,955	0	652,291
1		<b>TOTAL TRANSMISSION PLANT</b>	0	479,596,078	0	312,504,805	0	167,091,273
<b>DISTRIBUTION PLANT:</b>								
99	360200	Land & Land Rights	4,289,417	0	3,321,680	0	967,737	0
99	360400	Land Easements	368,650	0	58,252	0	310,398	0
99	361000	Structures & Improvements	14,148,491	0	9,662,293	0	4,486,198	0
99	362000	Station Equipment	94,365,153	0	60,487,489	0	33,877,664	0
99	364000	Poles, Towers, & Fixtures	221,392,882	0	134,249,552	0	87,143,330	0
99	365000	Overhead Conductors & Devices	144,096,725	0	85,951,738	0	58,144,987	0
99	366000	Underground Conduit	76,248,392	0	47,146,537	0	29,101,855	0
99	367000	Underground Conductors & Devices	126,218,425	0	80,927,238	0	45,291,187	0
99	368000	Line Transformers	173,898,591	0	113,462,415	0	60,436,176	0
99	369XXX	Services	117,572,663	0	73,032,506	0	44,540,157	0
99	370000	Meters	45,469,221	0	16,666,570	0	28,802,651	0
99	373XXX	Street Light & Signal Systems	30,295,747	0	17,177,093	0	13,118,654	0
99	374000	Asst Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0
99		<b>TOTAL DISTRIBUTION PLANT</b>	1,048,364,357	0	642,143,363	0	406,220,994	0
<b>GENERAL PLANT: (From Report C-GPL)</b>								
4	389XXX	Land & Land Rights	818,677	3,188,283	371,603	2,116,701	447,074	1,071,582
4	390XXX	Structures & Improvements	6,825,840	35,792,245	1,901,002	23,762,471	4,924,838	12,029,774
4	391XXX	Office Furniture & Equipment	0	27,254,333	0	18,094,152	0	9,160,181
4	392XXX	Transportation Equipment	10,645,479	6,262,591	7,567,411	4,157,734	3,078,068	2,104,857
4	393000	Stores Equipment	307,218	1,172,545	127,934	778,453	179,284	394,092
4	394000	Tools, Shop & Garage Equipment	1,739,702	4,691,776	1,305,617	3,114,870	434,085	1,576,906
4	395000	Laboratory Equipment	365,836	1,507,460	227,563	1,000,803	138,273	506,657
4	396XXX	Power Operated Equipment	22,582,722	9,323,074	14,647,638	6,189,589	7,935,084	3,133,485
4	397XXX	Communications Equipment	11,382,319	44,356,736	5,954,649	29,448,437	5,427,670	14,908,299
4	398000	Miscellaneous Equipment	5,446	344,491	1,350	228,708	4,096	115,783
99	399100	Asst Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0
99		<b>TOTAL GENERAL PLANT</b>	54,673,239	133,893,534	32,104,767	88,891,918	22,568,472	45,001,616
<b>TOTAL PLANT IN SERVICE</b>								
99	107XXX	CONSTRUCTION WORK IN PROGRESS	1,103,690,186	1,800,771,424	674,900,720	1,175,387,868	428,789,466	625,383,556
99		<b>GROSS ELECTRIC PLANT</b>	1,103,690,186	1,800,771,424	674,900,720	1,175,387,868	428,789,466	625,383,556

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RESULTS OF CALCULATIONS

AVISTA UTILITIES

ELECTRIC UTILITY PLANT	
For Twelve Months Ended December 31, 2010	Report ID: E-PLT-12A
Average of Monthly Averages Basis	
Ref/Basis	Account Description

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>							
1	108X01 Steam Production Plant	0	257,601,498	257,601,498	0	167,853,136	167,853,136
1	108X01 Less: Steam Prod. Plt. ARO (Note 1)	0	-210,245	-210,245	0	-136,996	-136,996
1	108X00 Hydro Production Plant	0	101,579,207	101,579,207	0	66,189,011	66,189,011
1	108X03 Other Production Plant	0	59,035,605	59,035,605	0	38,467,600	38,467,600
1	108X03 Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-51,020	-51,020	0	-33,245	-33,245
1	108X04 Transmission Plant	0	162,740,108	162,740,108	0	106,041,454	106,041,454
E-ADP	108X05 Distribution Plant	318,135,765	0	318,135,765	194,651,368	0	194,651,368
E-ADP	108X05 Less: Distribution Plant ARO (Note 1)	-95,957	0	-95,957	-58,711	0	-58,711
E-ADP	108X06 General Plant - Non-Transportation	15,963,994	45,976,772	61,940,766	8,928,142	30,523,979	39,452,121
E-ADP	108X07 General Plant - Transportation	3,965,315	2,332,735	6,298,050	2,818,755	1,548,703	4,367,458
	<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>337,969,117</b>	<b>629,004,660</b>	<b>966,973,777</b>	<b>206,339,554</b>	<b>410,453,642</b>	<b>616,793,196</b>
<b>ACCUMULATED AMORTIZATION</b>							
1	111X20 Intangible Plant - Production & Transmission (C-AAM)	15,246	4,179,482	4,194,728	15,246	2,723,350	2,738,596
1	111X30 Intangible Plant - Communication Equipment (C-AAM)	15,318	637,298	652,616	15,318	415,263	430,581
4	111X31 Intangible Plant - Mainframe Software (C-AAM)	312	8,324,368	8,324,680	312	5,526,548	5,526,860
4	111X32 Intangible Plant - PC Software (C-AAM)	0	5,635,227	5,635,227	0	3,741,227	3,741,227
4	111X50 Intangible Plant - Leasehold Improvements (C-AAM)	0	87,696	87,696	0	58,221	58,221
4	111X60 Intangible Plant - Leasehold Improvements (C-AAM)	0	0	0	0	0	0
4	111X70 Leased Power Operated Equipment (C-AMM)	110,678	432	111,110	110,678	287	110,965
	<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>141,554</b>	<b>18,864,503</b>	<b>19,006,057</b>	<b>141,554</b>	<b>12,464,896</b>	<b>12,606,450</b>
<b>NET ELECTRIC UTILITY PLANT</b>		<b>765,579,515</b>	<b>1,152,902,261</b>	<b>1,918,481,776</b>	<b>468,419,612</b>	<b>752,469,330</b>	<b>1,220,888,942</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%
E-ALL	99	Not Allocated	0.000%

NOTE 1 - Asset Recovery Obligation Accounts 317000, 347000, 374000 and 399100 are automatically eliminated; however, the Accumulated Depreciation has to be removed manually.

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RESULTS OF CALCULATIONS

ADJUSTMENTS TO NET ELECTRIC UTIL PLT  
 For Twelve Months Ended December 31, 2010  
 (Average of Monthly Averages Basis)  
 Report ID:  
 E-APL-12A

Ref/Basis	SYSTEM ***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****		Total				
	Direct	Allocated	Direct	Allocated					
E-PLT NET ELECTRIC PLANT IN SERVICE	765,579,515	1,152,902,261	1,918,481,776	468,419,612	752,469,330	1,220,888,942	297,159,903	400,432,931	697,592,834
ADJUSTMENTS:									
ACCUMULATED DEFERRED INCOME TAX:									
12 FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99 ADFTT - KF Reserve (190420)	471,596	0	471,596	471,596	0	471,596	0	0	0
4 Deferred Gain on Sale of General Office (190850)	0	102,962	102,962	0	68,356	68,356	0	34,606	34,606
12 Deferred FLT - Plant in Service (282900)	0	-252,183,811	-252,183,811	0	-160,484,734	-160,484,734	0	-91,699,077	-91,699,077
4 Deferred FIT - Common Plant (From Report C-DTX)	0	-12,434,010	-12,434,010	0	-8,254,939	-8,254,939	0	-4,179,071	-4,179,071
99 ADFTT - Boulder Park Idaho Write Off (190040)	610,010	0	610,010	0	0	0	610,010	0	610,010
99 ADFTT - WNP3 (283120)	-4,036,107	0	-4,036,107	-4,036,107	0	-4,036,107	0	0	0
99 ADFTT - Lancaster (283312)	-97,514	0	-97,514	-97,514	0	-97,514	0	0	0
99 Spokane River Relicensing (283322)	-288,878	0	-288,878	-268,537	0	-268,537	-20,341	0	-20,341
99 Spokane River PM&Es (283323)	-227,373	0	-227,373	-160,256	0	-160,256	-67,117	0	-67,117
1 ADFTT - Lake CDA CDR Fund (283324)	-39,049	0	-39,049	0	-2,093,717	-2,093,717	0	-1,119,477	-1,119,477
99 ADFTT - Lake CDA CDR Fund (283324)	0	-320,833	-320,833	-39,049	0	-39,049	0	0	0
1 ADFTT - CDA IPA Fund Deposit (283325)	-78,826	0	-78,826	-37,841	0	-37,841	-40,985	0	-40,985
99 ADFTT - CDA IPA Fund Deposit (283325)	-2,328,318	0	-2,328,318	-1,539,322	0	-1,539,322	-788,996	0	-788,996
99 ADFTT - MT Lease Payments (283365)	-646,199	0	-646,199	-537,421	0	-537,421	-108,778	0	-108,778
1 CDA Lake Settlement (283382)	0	-2,768,062	-2,768,062	0	-1,761,539	-1,761,539	0	-1,006,523	-1,006,523
12 Electric portion of Bond Redemptions (283850)	0	-539,293	-539,293	0	-351,403	-351,403	0	-187,890	-187,890
1 Colstrip PCB (283200)	-6,660,658	-284,207,947	-290,868,605	-6,244,451	-181,461,203	-187,705,654	-416,207	-102,746,744	-103,162,951
TOTAL ACCUM DEFERRED INCOME TAX									
99 Kettle Falls Disallowed Plant (101030)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99 Kettle Falls Disallowed Accumulated Depr (108030)	5,709,536	0	5,709,536	4,098,087	0	4,098,087	1,611,449	0	1,611,449
99 Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99 Boulder Park Disallowed Accumulated Depr (108050)	857,113	0	857,113	0	0	0	857,113	0	857,113
1 Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99 DSM Programs (186710)	88,010	0	88,010	0	0	0	88,010	0	88,010
99 Invest in Exchange Power (124900, 124930)	22,458,223	0	22,458,223	22,458,223	0	22,458,223	0	0	0
99 Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99 Colstrip Disallowed AFUDC (111100)	-2,327,602	0	-2,327,602	-745,956	0	-745,956	-1,581,646	0	-1,581,646
E-ALL Colstrip 3 AFUDC Reallocation	0	0	0	-1,493,426	0	-1,493,426	1,493,426	0	1,493,426
99 Lancaster Generation (182312)	278,611	0	278,611	278,611	0	278,611	0	0	0
99 Spokane River Relicensing (182322)	793,580	0	793,580	735,460	0	735,460	58,120	0	58,120
99 Spokane River PM&Es (182323)	660,422	0	660,422	465,821	0	465,821	194,601	0	194,601
99 CDA CDR Fund (182324)	111,568	0	111,568	111,568	0	111,568	0	0	0
99 CDA Lake Settlement (182382)	1,535,488	0	1,535,488	1,535,488	0	1,535,488	0	0	0
99 CDA Lake Settlement (186382)	310,795	0	310,795	0	0	0	310,795	0	310,795
99 Montana Riverbed Settlement (186360)	6,652,335	0	6,652,335	4,398,060	0	4,398,060	2,254,275	0	2,254,275
99 Nez Perce Settlement - Idaho (186800)	318,609	0	318,609	0	0	0	318,609	0	318,609
4 Gain on Sale of General Office Bldg (253850)	0	-294,138	-294,138	0	-195,278	-195,278	0	-98,860	-98,860
TOTAL OTHER ADJUSTMENTS									
	31,067,272	-294,138	30,773,134	27,705,210	-195,278	27,509,932	3,362,062	-98,860	3,263,202
NET RATE BASE:									
	789,986,129	868,400,176	1,658,386,305	489,880,371	570,812,849	1,060,693,220	300,105,758	297,587,327	597,693,085
ALLOCATION RATIOS:									
E-ALL 1 Production/Transmission Ratio		100.000%			65.160%			34.840%	
E-ALL 4 Jurisdictional 4-Factor Ratio		100.000%			66.390%			33.610%	
E-ALL 12 Net Electric Plant		100.000%			63.638%			36.362%	
E-ALL 13 Net Electric General Plant		100.000%			64.139%			35.861%	
E-ALL 99 Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 C-AMT-12A

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	0	0	0	0
	Total	0	0	0	0
7	404X31 Mainframe Software	5,325,951	3,844,964	1,035,205	445,782
8		140,191	0	97,968	42,223
9		0	0	0	0
	Total	5,466,142	3,844,964	1,133,173	488,005
7	404X32 PC Software	724,825	523,273	140,884	60,668
8		82,943	0	57,962	24,981
9		0	0	0	0
	Total	807,768	523,273	198,846	85,649
7	404X50 Leasehold Improvements	10,303	7,438	2,003	862
	Total	10,303	7,438	2,003	862
	TOTAL	6,284,213	4,375,675	1,334,022	574,516

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon Gas	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	21.055%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	8,215,780	5,931,218	1,596,901	687,661
8	Utility 8	140,112	0	97,913	42,199
9	Utility 9	634,384	500,814	133,570	0
9	Utility 9 - Washington	106,130	83,784	22,346	0
9	Utility 9 - Idaho	413,340	326,311	87,029	0
	Total	9,509,746	6,842,127	1,937,759	729,860
7	403X70 Utility 7	6,453	4,659	1,254	540
9	Utility 9	15,959	12,599	3,360	0
	Total	22,412	17,258	4,614	540

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon Gas 4-Factor	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	78.945%	21.055%	0.000%

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RESULTS OF OPERATIONS

AVISTA UTILITIES

COMMON GENERAL PLANT		Report ID: C-GPL-12A	
For Twelve Months Ended December 31, 2010			
Average of Monthly Averages Basis			
Ref/Basis	Account	Description	Total
***** ELECTRIC ***** GAS NORTH ***** GAS NORTH ***** OREGON GAS *****			
99	389XXX	Land & Land Rights	124,681
99		Utility 0	477,164
99		Utility 1	472,230
7		Utility 2	4,082,521
9		Utility 7	470,711
9		Utility 9 - Wa	437,225
9		Utility 9 - Idaho	276,414
9		Utility 9 - Allocated	6,340,946
		TOTAL ACCOUNT	11,520,049
		Direct - Wa	576,272
		Direct - Idaho	92,058
		Direct - Oregon	472,230
		Direct - Allocated	341,707
		Total	813,937
99	390XXX	Structures & Improvements	3,508,825
99		Utility 0	939,860
99		Utility 1	3,392,149
7		Utility 2	42,111,672
9		Utility 7	1,771,807
9		Utility 9 - Wa	4,469,232
9		Utility 9 - Idaho	4,788,895
9		Utility 9 - Allocated	60,982,440
		TOTAL ACCOUNT	111,447,459
		Direct - Wa	939,860
		Direct - Idaho	0
		Direct - Oregon	3,392,149
		Direct - Allocated	3,524,747
		Total	6,916,896
99	391XXX	Office Furniture & Equipment, Computer Hardware	1,514,963
7		Utility 0	35,653,554
8		Utility 7	388,654
		Utility 8	37,557,171
		TOTAL ACCOUNT	72,012,580
		Direct - Wa	0
		Direct - Idaho	0
		Direct - Oregon	0
		Direct - Allocated	0
		Total	0
99	392XXX	Transportation Equipment	14,260,870
99		Utility 0	5,134,990
99		Utility 1	2,088,609
7		Utility 2	470,368
9		Utility 7	1,240,099
9		Utility 9 - Wa	717,837
9		Utility 9 - Idaho	965,147
9		Utility 9 - Allocated	24,877,920
		TOTAL ACCOUNT	58,418,711
		Direct - Wa	3,160,314
		Direct - Idaho	1,070,154
		Direct - Oregon	2,088,609
		Direct - Allocated	39,370
		Total	5,841,871

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RESULTS OF CALCULATIONS

AVISTA UTILITIES

COMMON GENERAL PLANT For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis		Report ID: C-GPL-12A		***** ELECTRIC ***** GAS NORTH ***** GAS NORTH ***** OREGON GAS *****										
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
99	393000	Stores Equipment	392,675	10,739	14,745	367,191	392,675	0	0	0	0	0	0	0
99		Utility 0	84,271	0	0	0	84,271	84,271	0	0	0	0	0	0
99		Utility 1	57,227	0	0	0	57,227	0	0	0	0	57,227	0	57,227
99		Utility 2	148,451	117,195	0	0	117,195	31,256	0	0	31,256	0	0	0
9		Utility 9 - Wa	208,422	0	164,539	0	164,539	0	43,883	0	43,883	0	0	0
9		Utility 9 - Idaho	1,020,146	0	0	805,354	805,354	0	0	214,792	214,792	0	0	0
9		Utility 9 - Allocated	1,911,192	127,934	179,284	1,172,545	1,479,763	115,527	43,883	214,792	374,202	57,227	0	57,227
		TOTAL ACCOUNT												
99	394000	Tools, Shop, & Garage Equipment	3,420,379	1,271,616	426,600	1,722,163	3,420,379	0	0	0	0	0	0	0
99		Utility 0	1,879,583	0	0	0	1,879,583	999,857	454,704	425,022	1,879,583	0	0	0
99		Utility 1	947,584	0	0	0	947,584	0	0	0	0	947,584	0	947,584
99		Utility 2	3,782,575	0	0	2,730,754	2,730,754	0	0	735,219	735,219	0	316,602	316,602
7		Utility 7	1,050,990	0	0	0	1,050,990	0	0	734,453	734,453	0	316,537	316,537
8		Utility 8	43,069	0	0	0	43,069	0	0	0	0	0	0	0
9		Utility 9 - Wa	9,481	34,001	7,485	0	34,001	9,068	0	0	9,068	0	0	0
9		Utility 9 - Idaho	302,564	0	0	238,859	238,859	0	1,996	0	1,996	0	0	0
9		Utility 9 - Allocated	11,436,225	1,305,617	434,085	4,691,776	6,431,478	1,008,925	456,700	1,938,399	3,424,024	947,584	633,139	1,580,723
		TOTAL ACCOUNT												
99	395000	Laboratory Equipment	1,387,300	213,373	133,744	1,040,183	1,387,300	0	0	0	0	0	0	0
99		Utility 0	299,599	0	0	0	299,599	97,497	31,797	170,305	299,599	0	0	0
99		Utility 1	264,945	0	0	0	264,945	0	0	0	0	264,945	0	264,945
99		Utility 2	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
7		Utility 7	11,386	0	0	0	11,386	0	0	7,957	7,957	0	3,429	3,429
8		Utility 8	17,974	0	0	0	17,974	0	0	0	0	0	0	0
9		Utility 9 - Wa	5,737	14,190	4,529	0	14,190	3,784	0	0	3,784	0	0	0
9		Utility 9 - Idaho	266,638	0	0	210,513	210,513	0	1,208	0	1,208	0	0	0
9		Utility 9 - Allocated	2,609,262	227,563	138,273	1,507,460	1,873,296	101,281	33,005	303,537	437,823	264,945	33,198	298,143
		TOTAL ACCOUNT												
99	396000	Power Operated Equipment	30,052,826	14,088,448	7,525,996	8,438,382	30,052,826	0	0	0	0	0	0	0
99		Utility 0	3,898,507	0	0	0	3,898,507	2,701,377	823,195	374,935	3,898,507	0	0	0
99		Utility 1	43,834	0	0	0	43,834	0	0	0	0	43,834	0	43,834
99		Utility 2	554,036	0	0	0	554,036	0	0	107,688	107,688	0	46,373	46,373
7		Utility 7	708,328	559,190	0	0	559,190	149,138	0	0	149,138	0	0	0
9		Utility 9 - Wa	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0
9		Utility 9 - Idaho	613,993	0	0	484,717	484,717	0	0	129,276	129,276	0	0	0
9		Utility 9 - Allocated	36,389,718	14,647,638	7,935,084	9,323,074	31,905,796	2,850,515	932,301	610,899	4,393,715	43,834	46,373	90,207
		TOTAL ACCOUNT												

B<sub>29</sub>

COMMON GENERAL PLANT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

		Report ID: C-GPL-12A		***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****										
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
397XXX	Communication Equipment		40,005,419	5,589,022	2,220,641	32,195,756	40,005,419	0	0	0	0	0	0	0
99	Utility 0		738,026	0	0	0	738,026	433,540	304,486	0	0	0	0	0
99	Utility 1		551,876	0	0	0	551,876	0	0	0	0	551,876	0	551,876
99	Utility 2		8,870,681	0	0	6,404,011	1,724,194	0	0	1,724,194	0	0	742,476	742,476
7	Utility 7		926,079	0	0	0	926,079	0	0	0	0	0	278,916	278,916
8	Utility 8		463,142	365,627	0	0	365,627	97,515	0	0	0	0	0	0
9	Utility 9 - Wa		4,062,358	0	3,207,029	0	3,207,029	0	855,329	0	0	0	0	0
9	Utility 9 - Idaho		7,292,379	0	0	5,756,969	5,756,969	0	0	1,535,410	0	0	0	0
9	Utility 9 - Allocated		62,909,960	5,954,649	5,427,670	44,356,736	55,739,035	531,055	1,159,815	3,906,767	5,597,637	551,876	1,021,392	1,573,268
	TOTAL ACCOUNT													
398000	Miscellaneous Equipment		8,722	0	2,299	6,423	8,722	0	0	0	0	0	0	0
99	Utility 0		0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1		690	0	0	0	690	0	0	0	0	690	0	690
99	Utility 2		460,635	0	0	332,546	332,546	0	0	89,534	89,534	0	38,555	38,555
7	Utility 7		1,710	1,350	0	0	1,350	360	0	0	360	0	0	0
9	Utility 9 - Wa		2,276	0	1,797	0	1,797	0	479	0	479	0	0	0
9	Utility 9 - Idaho		6,995	0	0	5,522	5,522	0	0	1,473	1,473	0	0	0
9	Utility 9 - Allocated		481,028	1,350	4,096	344,491	349,937	360	479	91,007	91,846	690	38,555	39,245
	TOTAL ACCOUNT													
	TOTAL GENERAL PLANT		245,495,862	32,104,767	22,568,472	133,893,534	188,566,773	9,918,266	4,880,533	25,531,407	40,330,206	7,819,144	8,779,738	16,598,882

ALLOCATION RATIOS:

E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL 8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL 9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%	0.000%



RESULTS OF ALLOCATIONS

AVISTA UTILITIES  
**ACCUMULATED DEPRECIATION**  
**COMMON GENERAL PLANT**  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 C-ADP-12A

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
<b>Accumulated Depreciation - General Plant</b>						
99	108X06	Utility 0	39,840,502	39,840,502	0	0
99	108X06	Utility 1 - Allocated	631,950	0	631,950	0
99	108X06	Utility 1 - Washington	2,506,866	0	2,506,866	0
99	108X06	Utility 1 - Idaho	860,345	0	860,345	0
99	108X06	Utility 2	2,332,908	0	0	2,332,908
7	108X06	Utility 7	13,975,092	10,089,038	2,716,339	1,169,715
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-378,668	-273,372	-73,602	-31,695
8	108X06	Utility 8	929,083	0	649,262	279,821
9	108X06	Utility 9	15,560,957	12,284,598	3,276,359	0
		<b>Total</b>	<b>76,259,035</b>	<b>61,940,766</b>	<b>10,567,519</b>	<b>3,750,749</b>
<b>Accumulated Depreciation - General Plant, Transportation</b>						
99	108X07	Utility 0	5,709,331	5,709,331	0	0
99	108X07	Utility 1 - Allocated	210,900	0	210,900	0
99	108X07	Utility 1 - Washington	440,801	0	440,801	0
99	108X07	Utility 1 - Idaho	193,406	0	193,406	0
99	108X07	Utility 2	1,009,570	0	0	1,009,570
7	108X07	Utility 7	20,088	14,502	3,905	1,681
9	108X07	Utility 9	727,363	574,217	153,146	0
		<b>Total</b>	<b>8,311,459</b>	<b>6,298,050</b>	<b>1,002,158</b>	<b>1,011,251</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

B31

RESULTS OF CALCULATIONS

AVISTA UTILITIES

Ref/Basis	Account	Description	Report ID: E-ADP-12A
COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE			
For Twelve Months Ended December 31, 2010			
Average of Monthly Averages Basis			

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****						
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION PLANT:</b>								
E-PLT	360200	Plant in Service	1,048,364,357	0	1,048,364,357	406,220,994	0	406,220,994
E-PLT		Less Land and Land Rights	4,289,417	0	4,289,417	967,737	0	967,737
		Depreciable Distribution Plant	1,044,074,940	0	1,044,074,940	405,253,257	0	405,253,257
		Percentage	0.000%	100.000%	100.000%	38.815%	0	38.815%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>								
108X05		Accumulated Depreciation	0	318,135,765	318,135,765	123,484,397	194,651,368	123,484,397
108X05		Utility 0 Asset Recovery Obligation (Note 1)	0	-95,957	-95,957	-37,246	-58,711	-37,246
99	108X05	JURISDICTIONAL ALLOCATION:	318,135,765	0	318,135,765	123,484,397	0	123,484,397
99	108X05	Accumulated Depreciation	-95,957	0	-95,957	-37,246	0	-37,246
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-95,957	0	-95,957	-37,246	0	-37,246
<b>GENERAL PLANT - NON TRANSPORTATION</b>								
E-PLT		General Plant In Service	54,673,239	133,893,534	188,566,773	22,568,472	45,001,616	67,570,088
E-PLT	389XXX	Less: General Land and Land Rights	818,677	3,188,283	4,006,960	447,074	1,071,582	1,518,656
E-PLT	392XXX	Less: General Transportation Plant	10,645,479	6,282,591	16,908,070	3,078,068	2,104,857	5,182,925
		Depreciable Non Transport General Plant	43,209,083	124,442,660	167,651,743	19,043,330	41,825,177	60,868,507
		Percentage	74.227%	100.000%	100.000%	11.359%	11.359%	11.359%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>								
C-ADP	108X06	Accumulated Depreciation--Electric General Plant	45,976,772	61,940,766	107,917,538	7,035,852	730,615	737,647
	403X60	Common Depreciation Expense (C-DEP)	4,774,304	6,432,032	11,206,336	0	0	11,206,336
	403X60	Washington Depreciation Expense (C-DEP)	83,784	83,784	167,568	326,311	0	326,311
	403X60	Idaho Depreciation Expense (C-DEP)	326,311	326,311	652,622	193,587	0	193,587
	403X60	Depreciation Expense	2,219,945	2,858,341	5,078,286	746,124	2,350,768	2,350,768
		Total Depreciation Expense	2,706,219	6,994,249	9,700,468	1,250,513	2,350,768	3,601,281
<b>JURISDICTIONAL ALLOCATION:</b>								
4	108X06	Accumulated Depreciation--Electric General Plant	15,963,994	45,976,772	61,940,766	8,928,142	30,523,979	39,452,121
4	403X60	Depreciation Expense (C-DEP)	1,657,728	4,774,304	6,432,032	927,113	3,169,660	4,096,773
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	410,095	0	410,095	83,784	0	83,784
4	403X60	Depreciation Expense	638,396	2,219,945	2,858,341	444,809	1,473,821	1,918,630
		Total Depreciation Expense	2,706,219	6,994,249	9,700,468	1,455,706	4,643,481	6,099,187
<b>GENERAL PLANT--TRANSPORTATION</b>								
E-PLT	392XXX	Transportation General Plant	10,645,479	6,262,591	16,908,070	7,567,411	4,157,734	11,725,145
		Percentage	37.039%	100.000%	100.000%	44.756%	18.205%	18.205%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>								
C-ADP	108X07	Accumulated Depreciation--Electric General Plant	2,332,735	6,298,050	8,630,785	2,818,755	1,548,703	4,367,458
	403X70	Depreciation Expense (C-DEP)	6,392	17,258	23,650	7,724	4,244	11,968
	403X70	Depreciation Expense	55,244	121,418	176,662	40,067	36,676	76,743
		Total Depreciation Expense	61,636	138,675	200,315	47,791	40,920	88,711
<b>JURISDICTIONAL ALLOCATION:</b>								
4	108X07	Accum Dep--Elect Genl Plant (Electric Portion)	3,965,315	2,332,735	6,298,050	2,818,755	1,548,703	4,367,458
4	403X70	Depreciation Expense (C-DEP)	10,866	6,392	17,258	7,724	4,244	11,968
4	403X70	Depreciation Expense	66,173	55,244	121,417	40,067	36,676	76,743
		Total Depreciation Expense	77,039	61,636	138,675	47,791	40,920	88,711

ALLOCATION RATIOS:		Direct	Allocated	Total	Direct	Allocated	Total
E-ALL	4	100.000%	0.000%	100.000%	66.390%	0.000%	66.390%
E-ALL	99	0.000%	100.000%	100.000%	0.000%	33.610%	33.610%

B32

RESULTS OF CALCULATIONS

AVISTA UTILITIES  
 COMMON INTANGIBLE PLANT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 C-IPL-12A

Ref/Basis Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
303000	Intangible Plant												
99	Utility 0	2,227,693	0	0	2,227,693	2,227,693	0	0	0	0	0	0	0
99	Utility 1	872,591	0	0	0	0	704,141	168,450	0	872,591	0	0	0
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	194,058	0	0	153,199	153,199	0	0	40,859	40,859	0	0	0
	TOTAL ACCOUNT	3,294,342	0	0	2,380,892	2,380,892	704,141	168,450	40,859	913,430	0	0	0
303100	Misc Intangible Plant - Mainframe Software												
99	Utility 0	804,754	24,152	0	780,602	804,754	0	0	0	0	0	0	0
99	Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7	Utility 7	26,486,694	0	0	19,121,539	19,121,539	0	0	5,148,219	5,148,219	0	2,216,936	2,216,936
8	Utility 8	700,954	0	0	0	0	0	0	489,841	489,841	0	211,113	211,113
	TOTAL ACCOUNT	28,038,842	24,152	0	19,902,141	19,926,293	0	0	5,638,060	5,638,060	46,440	2,428,049	2,474,489
303110	Misc Intangible Plant - PC Software												
99	Utility 0	680,873	0	0	680,873	680,873	0	0	0	0	0	0	0
99	Utility 1	19,003	0	0	0	0	0	0	19,003	19,003	0	0	0
99	Utility 2	1,195	0	0	0	0	0	0	0	0	1,195	0	1,195
7	Utility 7	8,543,349	0	0	6,167,700	6,167,700	0	0	1,660,571	1,660,571	0	715,078	715,078
8	Utility 8	505,947	0	0	0	0	0	0	353,566	353,566	0	152,381	152,381
	TOTAL ACCOUNT	9,750,367	0	0	6,848,573	6,848,573	0	0	2,033,140	2,033,140	1,195	867,459	868,654
	TOTAL	41,083,551	24,152	0	29,131,606	29,155,758	704,141	168,450	7,712,059	8,584,650	47,635	3,295,508	3,343,143

ALLOCATION RATIOS:

E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL 8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL 9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%	0.000%

B33

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis		Report ID: C-AAAM-12A
Ref/Basis	Account	Description

	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
99	4,179,482	4,179,482	0	0
	<u>4,179,482</u>	<u>4,179,482</u>	<u>0</u>	<u>0</u>
	618,467	618,467	0	0
99	0	0	0	0
99	0	0	0	0
7	0	0	0	0
8	0	0	0	0
9	23,853	18,831	5,022	0
	<u>642,320</u>	<u>637,298</u>	<u>5,022</u>	<u>0</u>

	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
99	306,418	306,418	0	0
99	0	0	0	0
99	0	0	0	0
7	11,106,270	8,017,950	2,158,726	929,595
8	63,035	0	44,050	18,985
9	0	0	0	0
	<u>11,475,723</u>	<u>8,324,368</u>	<u>2,202,776</u>	<u>948,580</u>

	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
99	547,025	547,025	0	0
99	7,826	0	7,826	0
99	0	0	0	0
7	7,048,055	5,088,202	1,369,930	589,922

8	Utility 8	465,028	0	324,971	140,057
9	Utility 9	0	0	0	0
	Total	8,067,934	5,635,227	1,702,727	729,979

Accum Amort--Leasehold Improvements 111X50

99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	0	0	0	0
7	Utility 7	107,403	77,537	20,876	8,990
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,159	2,710	0
	Total	120,272	87,696	23,586	8,990

Accum Amort--Leasehold Improvements 111X60

99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	0	0	0	0
7	Utility 7	0	0	0	0
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
	Total	0	0	0	0

Accum Amort--Leasehold Improvements 111X70

99	Utility 0	432	432	0	0
	Total	432	432	0	0

TOTAL Accumulated Amortization

24,486,163	18,864,503	3,934,111	1,687,549
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ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ACCUMULATED AMORTIZATION  
COMMON PLANT  
For Twelve Months Ended December 31, 2010  
Average of Monthly Averages Basis

Report ID:  
C-AAAM-12A

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
99	Accum Amort 111X20	Utility 0	4,179,482	4,179,482	0	0
			<u>4,179,482</u>	<u>4,179,482</u>	<u>0</u>	<u>0</u>
99	Accum Amort - Intangible Plant 111X30	Utility 0	618,467	618,467	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	0	0	0	0
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	23,853	18,831	5,022	0
		Total	<u>642,320</u>	<u>637,298</u>	<u>5,022</u>	<u>0</u>
99	Accum Amort - Intangible Plant 111X31	Utility 0	306,418	306,418	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	0	0	0	0
7		Utility 7	11,106,270	8,017,950	2,158,726	929,595
8		Utility 8	63,035	0	44,050	18,985
9		Utility 9	0	0	0	0
		Total	<u>11,475,723</u>	<u>8,324,368</u>	<u>2,202,776</u>	<u>948,580</u>
99	Accum Amort - Intangible Plant 111X32	Utility 0	547,025	547,025	0	0
99		Utility 1	7,826	0	7,826	0
99		Utility 2 - Oregon	0	0	0	0
7		Utility 7	7,048,055	5,088,202	1,369,930	589,922

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RESULTS OF OPERATIONS

AVISTA UTILITIES

8	Utility 8	465,028	0	324,971	140,057
9	Utility 9	0	0	0	0
	<b>Total</b>	<b>8,067,934</b>	<b>5,635,227</b>	<b>1,702,727</b>	<b>729,979</b>

Accum Amort--Leasehold Improvements 111X50

99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	0	0	0	0
7	Utility 7	107,403	77,537	20,876	8,990
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,159	2,710	0
	<b>Total</b>	<b>120,272</b>	<b>87,696</b>	<b>23,586</b>	<b>8,990</b>

Accum Amort--Leasehold Improvements 111X60

99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	0	0	0	0
7	Utility 7	0	0	0	0
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Accum Amort--Leasehold Improvements 111X70

99	Utility 0	432	432	0	0
	<b>Total</b>	<b>432</b>	<b>432</b>	<b>0</b>	<b>0</b>

TOTAL Accumulated Amortization

24,486,163	18,864,503	3,934,111	1,687,549
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ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

B39

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-15,339,518	-11,074,058	-2,981,542	-1,283,918
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,722,658	-1,359,952	-362,706	0
Total			-17,062,176	-12,434,010	-3,344,248	-1,283,918

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



C<sub>1</sub>

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

WASHINGTON  
DEFERRED FIT RATE BASE  
**ELECTRIC**

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	0
15	Total Distribution	0	0	0
16	Customer Accounting			
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	0	0	0
24	Operating Income before FIT	0	0	0
Federal Income Taxes				
25	Current Accrual (at 35%)	0	0	0
26	Deferred Income Taxes	0	0	0
27	Amortized ITC - Noxon	0		
28	NET OPERATING INCOME	\$0	\$0	\$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	(184,825)	(184,825)	
41	TOTAL RATE BASE	(\$184,825)	(\$184,825)	\$0

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AVISTA UTILITIES  
 Electric Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2010

		<u>Alloc</u>	<u>Electric</u>	<u>Washington</u>	<u>Idaho</u>
		<u>Basis</u>	<u>System</u>		
<b>ACCELERATED TAX DEPRECIATION</b>					
Electric	Production	1	(98,518,495)	(64,194,651)	(34,323,844)
	Transmission	1	(44,274,222)	(28,849,083)	(15,425,139)
	Distribution	10	(96,771,166)	(59,302,338)	(37,468,828)
	General Utility	13	(17,396,197)	(11,157,747)	(6,238,450)
General Utility	CD AA	4	(11,546,099)	(7,665,455)	(3,880,644)
General Utility	CD AN	4	(1,359,952)	(902,872)	(457,080)
Subtotal			<u>(269,866,131)</u>	<u>(172,072,146)</u>	<u>(97,793,985)</u>
CDA Lake CDR Fund		1	(3,447,500)	(2,246,391)	(1,201,109)
CDA Lake IPA Fund		1	(29,167)	(19,364)	(9,803)
CDA Lake Settlement		1	(12,851,707)	(8,374,172)	(4,477,535)
Subtotal			<u>(16,328,374)</u>	<u>(10,639,927)</u>	<u>(5,688,447)</u>
Total Plant DFIT			<u>(286,194,505)</u>	<u>(182,712,073)</u>	<u>(103,482,432)</u>
Colstrip PCB - Elec		1	(539,293)	(351,403)	(187,890)
FMB & MTN Redeemed		12	(2,768,062)	(1,761,512)	(1,006,550)
DSM (Elec-ID) Elec (1)		D	0	0	0
Total Other Deferred FIT			<u>(3,307,355)</u>	<u>(2,112,915)</u>	<u>(1,194,440)</u>
Total Deferred FIT			<u>(289,501,860)</u>	<u>(184,824,988)</u>	<u>(104,676,872)</u>

Allocation Notes:

Production/Transmission	1	100.000%	65.160%	34.840%
Jurisdictional four-factor	4	100.000%	66.390%	33.610%
Net electric distribution plant - AMA	10	100.000%	61.281%	38.719%
Net electric plant - AMA	12	100.000%	63.637%	36.363%
Net electric general plant - AMA	13	100.000%	64.139%	35.861%
Direct	D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A  
 Source of Allocation Factors: Results of Operations Report E-PLT-12A

(1) The remaining balance of the 1994 Gas Programs will be completely amortized as of June 2011. As no expense will be incurred during the rate year (12 ME June 2012), the 2010 accumulated deferred income tax is being eliminated in this adjustment.

AVISTA UTILITIES  
Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2010

		<u>Total System</u>	<u>Electric</u>	<u>Gas - North</u>	<u>Gas - South</u>
Electric		(256,960,080)	(256,960,080)		
GAS North		(52,479,822)		(52,479,822)	
GAS Oregon		(27,169,065)			(27,169,065)
General Utility	CD AA	(15,993,378)	(11,546,099)	(3,108,633)	(1,338,646)
General Utility	CD AN	(1,722,658)	(1,359,952)	(362,706)	
Total Accelerated Tax Depr		<u>(354,325,003)</u>	<u>(269,866,131)</u>	<u>(55,951,161)</u>	<u>(28,507,711)</u>
<b>Average of Monthly Averages</b>					
CDA Lake CDR Fund	283324 ED AN	(3,447,500)	(3,447,500)		
CDA Lake IPA Fund	283325 ED AN	(29,167)	(29,167)		
CDA Lake Settlement	283382 ED AN	(12,851,707)	(12,851,707)		
Colstrip PCB	283200 ED AN	(539,293)	(539,293)		
FMB & MTN Redeemed	283850 CD AA	(3,834,253)	(2,768,062)	(745,264)	(320,927)
DSM (Elec-ID) Elec (1)	283720 ED ID	0	0		
DSM (Gas-WA) Gas (1)	283720 GD WA	0		0	
DSM (Gas-ID) Gas (1)	283720 GD ID	0		0	
Total Other Deferred FIT		<u>(20,701,920)</u>	<u>(19,635,729)</u>	<u>(745,264)</u>	<u>(320,927)</u>
Total Deferred FIT		<u>(375,026,923)</u>	<u>(289,501,860)</u>	<u>(56,696,425)</u>	<u>(28,828,638)</u>

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	72.193%	19.437%	8.370%
CD AN - 9	100.000%	78.945%	21.055%	0.000%

(1) The remaining balance of the 1994 Gas Programs will be completely amortized as of June 2011. As no expense will be incurred during the rate year (ID, 12 ME June 2012 and WA, 12 ME December 2012), the 2010 accumulated deferred income tax is being eliminated in this adjustment.

AVISTA UTILITIES  
Accumulated Deferred Taxes  
Associated with Accelerated Tax Depreciation  
Estimated Balance at 12/31/2010

	<u>Alloc</u>	<u>Balance at 12/31/2009</u>	<u>Balance at 12/31/2010</u>	<u>Average Balance 12/31/2010</u>
Electric - 282900	ED AN	(250,678,851)	(263,241,309)	(256,960,080)
Gas North - 282900	GD AN	(49,014,334)	(55,945,310)	(52,479,822)
Oregon Gas - 282900	GD OR	(24,768,126)	(29,570,004)	(27,169,065)
General Utility - 282900	CD AA	(13,716,774)	(18,269,982)	(15,993,378)
General Utility - 282900	CD AN	(1,683,538)	(1,761,777)	(1,722,658)
Total Accelerated Tax Depr		<u>(339,861,623)</u> (1)	<u>(368,788,382)</u> (2)	<u>(354,325,003)</u> (X)

C5

**Trial Balance**  
**Balance as of 12-31-2009**

				YTD - Actual 200912	Adjustments in 2010	Adjustments in 2010	Adjustments in 2011	Adjusted 200912 Balance
282900	ADFIT	CD	AA	(14,099,779.53)	383,006.00			(13,716,773.53)
282900	ADFIT	CD	AN	(1,683,538.33)	-			(1,683,538.33)
282900	ADFIT	ED	AN	(247,071,183.72)	(734,009.00)	(1,944,658.00)	(929,000.00)	(250,678,850.72)
282900	ADFIT	GD	AN	(48,279,819.13)	(221,342.00)	(513,173.00)		(49,014,334.13)
282900	ADFIT	GD	OR	(23,852,188.34)	(672,856.00)	(243,082.00)		(24,768,126.34)
				<u>(334,986,509.05)</u>	<u>(1,245,201.00)</u>	<u>(2,700,913.00)</u>	<u>(929,000.00)</u>	<u>(339,861,623.05)</u> (1)
					(1)	(2)	(3)	

(1) NSJ018 was recorded in September 2010 to adjust 2009 to actual per the tax return. These adjustments are necessary to restate the 12/31/09 balances for accurate AMA calculation.

(2) NSJ021 was recorded in September 2010 to adjust Cost of Removal (2006-2008) to actual per the Federal Income Tax Return. These adjustments are necessary to restate the 12/31/09 balances for accurate AMA calculation.

(3) NSJ012 was recorded in February 2011 to correct the Noxon ITC adjustment that was recorded in September 2010 to adjust 2009 to actual per the tax return. This adjustment is necessary to restate the 12/31/09 balance for accurate AMA calculation.

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**Trial Balance**  
**Balance as of 12-31-2010**

				<u>YTD - Actual</u>	<u>Adjustments in</u>	<u>Adjusted</u>
				<u>201012</u>	<u>2011</u>	<u>201012 Balance</u>
282900	ADFIT	CD	AA	(18,269,981.53)		(18,269,981.53)
282900	ADFIT	CD	AN	(1,761,777.33)		(1,761,777.33)
282900	ADFIT	ED	AN	(262,312,308.72)	(929,000.00)	(263,241,308.72)
282900	ADFIT	GD	AN	(55,945,310.13)		(55,945,310.13)
282900	ADFIT	GD	OR	(29,570,004.34)		(29,570,004.34)
				<u>(367,859,382.05)</u>	<u>(929,000.00)</u>	<u>(368,788,382.05)</u> (1)

(1)

(1) NSJ012 was recorded in February 2011 to correct the Noxon ITC adjustment that was recorded in September 2010 to adjust 2009 to actual per the tax return. This adjustment is necessary to restate the 12/31/10 balance for accurate AMA calculation.

AVISTA UTILITIES  
Accumulated Deferred Taxes  
AMA Twelve Months Ended December 31, 2010

	Colstrip PCB Elec <u>283200 ED AN</u>	Bond Redemption <u>283850 CD AA</u>
Dec-09	(575,160)	(3,708,385)
Dec-10	(503,426)	(7,475,987)
Total	<u>(1,078,586)</u>	<u>(11,184,372)</u>
Average	(539,293)	(5,592,186)
Jan-10	(569,182)	(3,664,560)
Feb-10	(563,204)	(3,616,929)
Mar-10	(557,226)	(3,569,299)
Apr-10	(551,248)	(3,521,605)
May-10	(545,270)	(3,894,661)
Jun-10	(539,293)	(3,819,508)
Jul-10	(533,315)	(3,768,490)
Aug-10	(527,337)	(3,717,233)
Sep-10	(521,359)	(3,665,977)
Oct-10	(515,381)	(3,614,720)
Nov-10	(509,404)	(3,565,871)
Total	<u>(6,471,512)</u>	<u>(46,011,039)</u>
Average of monthly averages	(539,293)	(3,834,253)

	DSM Elec-ID <u>283720 ED ID</u>	DSM Gas-WA <u>283720 GD WA</u>	DSM Gas-ID <u>283720 GD ID</u>
Dec-09	(80,224)	(48,981)	(53,343)
Dec-10	-	-	(17,942)
Total	<u>(80,224)</u>	<u>(48,981)</u>	<u>(71,285)</u>
Average	(40,112)	(24,491)	(35,643)
Jan-10	(71,023)	(40,908)	(50,393)
Feb-10	(61,821)	(32,836)	(47,443)
Mar-10	(52,620)	(24,764)	(44,493)
Apr-10	(43,418)	(16,692)	(41,543)
May-10	(34,217)	(8,620)	(38,593)
Jun-10	(25,015)	0	(35,643)
Jul-10	(17,953)	0	(32,693)
Aug-10	(12,058)	0	(29,743)
Sep-10	(6,490)	0	(26,793)
Oct-10	(3,142)	0	(23,843)
Nov-10	(1,772)	0	(20,893)
Total	<u>(369,641)</u>	<u>(148,311)</u>	<u>(427,716)</u>
Average of monthly averages	(30,803)	(12,359)	(35,643)
Adjustment (1)	30,803	12,359	35,643
Average of monthly averages	<u>0</u>	<u>0</u>	<u>0</u>

Source: General Ledger

(1) The remaining balance of the 1994 Gas Programs will be completely amortized as of June 2011. As no expense will be incurred during the rate year (ID, 12 ME June 2012 and WA, 12 ME December 2012), the 2010 accumulated deferred income tax is being eliminated in this adjustment.

AVISTA UTILITIES  
Accumulated Deferred Taxes  
AMA Twelve Months Ended December 31, 2010

	CDA CDR Fund Elec <u>283324 ED AN</u>	CDA IPA Fund Elec <u>283325 ED AN</u>	CDA Settlement Elec <u>283382 ED AN</u>
Dec-09	(3,482,500)	0	(12,940,338)
Dec-10	(3,412,500)	(700,000)	(14,045,168)
Total	(6,895,000)	(700,000)	(26,985,506)
Average	(3,447,500)	(350,000)	(13,492,753)
Jan-10	(3,476,667)	0	(12,915,853)
Feb-10	(3,470,833)	0	(12,891,368)
Mar-10	(3,465,000)	0	(12,866,884)
Apr-10	(3,459,167)	0	(12,842,399)
May-10	(3,453,333)	0	(12,817,914)
Jun-10	(3,447,500)	0	(12,793,430)
Jul-10	(3,441,667)	0	(12,768,945)
Aug-10	(3,435,833)	0	(12,744,460)
Sep-10	(3,430,000)	0	(12,719,976)
Oct-10	(3,424,167)	0	(12,695,491)
Nov-10	(3,418,333)	0	(12,671,006)
Total	(41,370,000)	(350,000)	(154,220,479)
Average of monthly averages	(3,447,500)	(29,167)	(12,851,707)

Source: General Ledger



GL Account Balance Ferc Account : '283324' , Accounting Period : '2010%'

Ferc		Ferc Acct Desc:ADFIT LAKE		Service:ED	Jurisdiction:AN
Acct:283324		CDA CDR FUNDS			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations (1)	Ending Balance	
201001	-3,482,500.01	-700,000.00	705,833.34	-3,476,666.67	
201002	-4,182,500.01	11,666.66	700,000.02	-3,470,833.33	
201003	-4,170,833.35	5,833.33	700,000.02	-3,465,000.00	
201004	-4,165,000.02	5,833.33	700,000.02	-3,459,166.67	
201005	-4,159,166.69	705,833.33		-3,453,333.36	
201006	-3,453,333.36	5,833.33		-3,447,500.03	
201007	-3,447,500.03	5,833.33		-3,441,666.70	
201008	-3,441,666.70	5,833.33		-3,435,833.37	
201009	-3,435,833.37	5,833.33		-3,430,000.04	
201010	-3,430,000.04	5,833.33		-3,424,166.71	
201011	-3,424,166.71	5,833.33		-3,418,333.38	
201012	-3,418,333.38	5,833.33		-3,412,500.05	
<b>Sum: 69,999.96</b>					

<u>Ferc Acct</u>	<u>Service</u>	<u>Juris</u>	<u>Period</u>	<u>Adjustment</u>
283324	ED	AN	201001	\$705,833.34
283324	ED	AN	201002	\$700,000.02
283324	ED	AN	201003	\$700,000.02
283324	ED	AN	201004	\$700,000.02

(1) Results of Operations adjustment made to correct GL entry that was recorded to this account in January in error. This entry was corrected in the GL in May.

C<sub>10</sub>

GL Account Balance Ferc Account : '283325' , Accounting Period : '2010%'

Ferc Acct:283325	Ferc Acct Desc:ADFIT CdA	Service:ED	Jurisdiction:AN
IPA FUND DEPOSIT			

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	Adjustments (1)	Adjusted
201001	0.00	0.00	0.00	0.00	0.00
201002	0.00	0.00	0.00	0.00	0.00
201003	0.00	0.00	0.00	0.00	0.00
201004	0.00	0.00	0.00	0.00	0.00
201005	0.00	-700,000.00	-700,000.00	700,000.00	0.00
201006	-700,000.00	0.00	-700,000.00	700,000.00	0.00
201007	-700,000.00	0.00	-700,000.00	700,000.00	0.00
201008	-700,000.00	0.00	-700,000.00	700,000.00	0.00
201009	-700,000.00	0.00	-700,000.00	700,000.00	0.00
201010	-700,000.00	700,000.00	0.00	0.00	0.00
201011	0.00	0.00	0.00	0.00	0.00
201012	0.00	-700,000.00	-700,000.00	0.00	-700,000.00
<b>Sum: -700,000.00</b>					

(1) The \$2m IPA fund was not allowed in Rate Base until October 1, 2010 for ID (per Order) and December 1, 2010 for WA (per Order). These adjustments correct the Accumulated DFIT.

GL Account Balance Ferc Account : '283382' , Accounting Period : '2010%'

Ferc Acct:283382		Ferc Acct Desc:ADFIT LAKE CDA STORAGE SETTLEMENT		Service:ED	Jurisdiction:AN
Accounting Period	Beginning Balance	Revised Monthly Activity (1)		Subsidiary	
200912	(13,698,225.87)	757,888.35		(12,940,337.52)	
201001	(12,978,632.49)	62,779.63		(12,915,852.86)	
201002	(12,971,495.63)	80,127.44		(12,891,368.19)	
201003	(12,946,858.77)	79,975.24		(12,866,883.53)	
201004	(12,922,221.57)	79,822.71		(12,842,398.86)	
201005	(12,897,585.06)	79,670.87		(12,817,914.19)	
201006	(12,872,948.20)	79,518.67		(12,793,429.53)	
201007	(12,851,049.92)	82,105.06		(12,768,944.86)	
201008	(12,827,812.21)	83,352.02		(12,744,460.19)	
201009	(12,806,161.33)	86,185.80		(12,719,975.53)	
201010	(12,784,729.95)	89,239.09		(12,695,490.86)	
201011	(12,760,190.66)	89,184.46		(12,671,006.20)	
201012	(14,135,091.61)	89,924.04		(14,045,167.57)	

(1) Adjust ROO for legal fees recorded in GL, that will be moved to suspense account in 2011.

GL Account Balance Ferc Account : '283200' , Accounting Period : '2010%'

Ferc Acct Desc:ADFIT COLSTRIP PCB		Service:ED	Jurisdiction:AN
Ferc Acct:283200			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201001	-575,159.51	5,977.81	-569,181.70
201002	-569,181.70	5,977.81	-563,203.89
201003	-563,203.89	5,977.81	-557,226.08
201004	-557,226.08	5,977.81	-551,248.27
201005	-551,248.27	5,977.81	-545,270.46
201006	-545,270.46	5,977.81	-539,292.65
201007	-539,292.65	5,977.81	-533,314.84
201008	-533,314.84	5,977.81	-527,337.03
201009	-527,337.03	5,977.81	-521,359.22
201010	-521,359.22	5,977.81	-515,381.41
201011	-515,381.41	5,977.81	-509,403.60
201012	-509,403.60	5,977.81	-503,425.79
<b>Sum:</b>			<b>71,733.72</b>

GL Account Balance Ferc Account : '283850' , Accounting Period : '2010%'

Ferc Acct:283850 Ferc Acct Desc:ADFIT FMB & MTN REDEEMED Service:CD Jurisdiction:AA			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201001	-3,708,384.77	43,824.84	-3,664,559.93
201002	-3,664,559.93	47,630.54	-3,616,929.39
201003	-3,616,929.39	47,630.53	-3,569,298.86
201004	-3,569,298.86	47,694.14	-3,521,604.72
201005	-3,521,604.72	-373,056.44	-3,894,661.16
201006	-3,894,661.16	75,153.52	-3,819,507.64
201007	-3,819,507.64	51,017.80	-3,768,489.84
201008	-3,768,489.84	51,256.61	-3,717,233.23
201009	-3,717,233.23	51,256.61	-3,665,976.62
201010	-3,665,976.62	51,256.61	-3,614,720.01
201011	-3,614,720.01	48,849.07	-3,565,870.94
201012	-3,565,870.94	-3,910,115.96	-7,475,986.90
<b>Sum:</b>			<b>-3,767,602.13</b>

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GL Account Balance Ferc Account : '283720' , Accounting Period : '2010%'

Ferc Acct Desc:ADFIT DSM Service:ED Jurisdiction:ID				
Acct:283720				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
201001	-80,224.47	9,201.58	-71,022.89	
201002	-71,022.89	9,201.58	-61,821.31	
201003	-61,821.31	9,201.58	-52,619.73	
201004	-52,619.73	9,201.58	-43,418.15	
201005	-43,418.15	9,201.58	-34,216.57	
201006	-34,216.57	9,201.58	-25,014.99	
201007	-25,014.99	7,062.39	-17,952.60	
201008	-17,952.60	5,894.46	-12,058.14	
201009	-12,058.14	5,567.81	-6,490.33	
201010	-6,490.33	3,348.61	-3,141.72	
201011	-3,141.72	1,369.77	-1,771.95	
201012	-1,771.95	1,771.98	0.03	
<b>Sum: 80,224.50</b>				

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AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

DEFERRED GAIN  
ON OFFICE BUILDING  
ELECTRIC

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		
15	Total Distribution	0	0	0
16	Customer Accounting			
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses	\$0	0	
20	Depreciation	\$0		
21	Taxes	0		
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	0	0	0
24	Operating Income before FIT	0	0	0
Federal Income Taxes				
25	Current Accrual	35.0%	0	0
26	Deferred Income Taxes		0	0
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$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	(127)	(127)	0
39	WORKING CAPITAL			
40	DEFERRED TAXES	0	0	0
41	TOTAL RATE BASE	(\$127)	(\$127)	\$0

**AVISTA UTILITIES  
 SALE/LEASEBACK OF GENERAL OFFICE FACILITY  
 RATE BASE ADJUSTMENT - DEFERRED GAIN AND RELATED TAXES  
 RATE PERIOD TWELVE MONTHS ENDED DECEMBER 31, 2009**

**CALCULATION OF AVERAGE OF MONTHLY AVERAGES:**

PERIOD	COMPANY		ELECTRIC		GAS	
	Deferred Gain Bal 253.850	Deferred Tax Bal 190.850	Deferred Gain Bal 253.850	Deferred Tax Bal 190.850	Deferred Gain Bal 253.850	Deferred Tax Bal 190.850
			(ED)		(GD)	
Dec 2009	(522,912)	183,046	(392,184)	137,276	(130,728)	45,770
Dec 2010	(261,456)	91,546	(196,092)	68,648	(65,364)	22,898
<b>TOTAL</b>	<b>(784,368)</b>	<b>274,592</b>	<b>(588,276)</b>	<b>205,924</b>	<b>(196,092)</b>	<b>68,668</b>
Divide by 2	÷2	÷2	÷2	÷2	÷2	÷2
Beg/End Mo Avg	(392,184)	137,296	(294,138)	102,962	(98,046)	34,334
Jan 2010	(501,124)	175,421	(375,843)	131,557	(125,281)	43,864
Feb 2010	(479,336)	167,796	(359,502)	125,838	(119,834)	41,958
Mar 2010	(457,548)	160,171	(343,161)	120,119	(114,387)	40,052
Apr 2010	(435,760)	152,546	(326,820)	114,400	(108,940)	38,146
May 2010	(413,972)	144,921	(310,479)	108,681	(103,493)	36,240
Jun 2010	(392,184)	137,296	(294,138)	102,962	(98,046)	34,334
Jul 2010	(370,396)	129,671	(277,797)	97,243	(92,599)	32,428
Aug 2010	(348,608)	122,046	(261,456)	91,524	(87,152)	30,522
Sep 2010	(326,820)	114,421	(245,115)	85,805	(81,705)	28,616
Oct 2010	(305,032)	106,796	(228,774)	80,086	(76,258)	26,710
Nov 2010	(283,244)	99,171	(212,433)	74,367	(70,811)	24,804
<b>TOTAL</b>	<b>(4,706,208)</b>	<b>1,647,552</b>	<b>(3,529,656)</b>	<b>1,235,544</b>	<b>(1,176,552)</b>	<b>412,008</b>
Divide by 12	÷12	÷12	÷12	÷12	÷12	÷12
Ave Monthly Average	(392,184)	137,296	(294,138)	102,962	(98,046)	34,333

**Allocation to Jurisdictions--Electric**

	System	Washington	Idaho
Per Electric Allocation Note 4:	100.000%	66.390%	33.610%
Deferred Gain	(294,138)	(195,278)	(98,860)
Deferred Taxes	102,962	68,356	34,606
<b>Net Electric Adj</b>	<b>(191,176)</b>	<b>(126,922)</b>	<b>(64,254)</b>



D<sub>3</sub>

GL Account Balance

Jurisdiction: Statind:DL

Ferc Acct	Service	Accounting Period	Ferc Acct Desc	Beginning Balance	Monthly Activity	Ending Balance		
190850	ED	201001	ADFIT GAIN GENERAL OFFICE BLDG	137,275.65	-5,719.00	131,556.65	12/31/2009	\$137,275.65
		201002	ADFIT GAIN GENERAL OFFICE BLDG	131,556.65	-5,719.00	125,837.65		<u>-68,628.00</u>
		201003	ADFIT GAIN GENERAL OFFICE BLDG	125,837.65	-5,719.00	120,118.65		68,647.65
		201004	ADFIT GAIN GENERAL OFFICE BLDG	120,118.65	-5,719.00	114,399.65		
		201005	ADFIT GAIN GENERAL OFFICE BLDG	114,399.65	-5,719.00	108,680.65	12/31/2010	\$68,647.65
		201006	ADFIT GAIN GENERAL OFFICE BLDG	108,680.65	-5,719.00	102,961.65		<u>-68,628.00</u>
		201007	ADFIT GAIN GENERAL OFFICE BLDG	102,961.65	-5,719.00	97,242.65		19.65
		201008	ADFIT GAIN GENERAL OFFICE BLDG	97,242.65	-5,719.00	91,523.65		
		201009	ADFIT GAIN GENERAL OFFICE BLDG	91,523.65	-5,719.00	85,804.65		
		201010	ADFIT GAIN GENERAL OFFICE BLDG	85,804.65	-5,719.00	80,085.65		
		201011	ADFIT GAIN GENERAL OFFICE BLDG	80,085.65	-5,719.00	74,366.65		
		201012	ADFIT GAIN GENERAL OFFICE BLDG	74,366.65	-5,719.00	68,647.65		
					<u>-68,628.00</u>			

190850	GD	201001	ADFIT GAIN GENERAL OFFICE BLDG	45,769.55	-1,906.00	43,863.55	12/31/2009	\$45,769.55
		201002	ADFIT GAIN GENERAL OFFICE BLDG	43,863.55	-1,906.00	41,957.55		<u>-22,872.00</u>
		201003	ADFIT GAIN GENERAL OFFICE BLDG	41,957.55	-1,906.00	40,051.55		22,897.55
		201004	ADFIT GAIN GENERAL OFFICE BLDG	40,051.55	-1,906.00	38,145.55		
		201005	ADFIT GAIN GENERAL OFFICE BLDG	38,145.55	-1,906.00	36,239.55	12/31/2010	\$22,897.55
		201006	ADFIT GAIN GENERAL OFFICE BLDG	36,239.55	-1,906.00	34,333.55		<u>-22,872.00</u>
		201007	ADFIT GAIN GENERAL OFFICE BLDG	34,333.55	-1,906.00	32,427.55		25.55
		201008	ADFIT GAIN GENERAL OFFICE BLDG	32,427.55	-1,906.00	30,521.55		
		201009	ADFIT GAIN GENERAL OFFICE BLDG	30,521.55	-1,906.00	28,615.55		
		201010	ADFIT GAIN GENERAL OFFICE BLDG	28,615.55	-1,906.00	26,709.55		
		201011	ADFIT GAIN GENERAL OFFICE BLDG	26,709.55	-1,906.00	24,803.55		
		201012	ADFIT GAIN GENERAL OFFICE BLDG	24,803.55	-1,906.00	22,897.55		
					<u>-22,872.00</u>			

253850	ED	201001	DEF GAIN ON BLDG SALE/LEASEBAC	-392,184.00	16,341.00	-375,843.00	12/31/2009	(\$392,184.00)
		201002	DEF GAIN ON BLDG SALE/LEASEBAC	-375,843.00	16,341.00	-359,502.00		<u>196,092.00</u>
		201003	DEF GAIN ON BLDG SALE/LEASEBAC	-359,502.00	16,341.00	-343,161.00		-196,092.00
		201004	DEF GAIN ON BLDG SALE/LEASEBAC	-343,161.00	16,341.00	-326,820.00		
		201005	DEF GAIN ON BLDG SALE/LEASEBAC	-326,820.00	16,341.00	-310,479.00	12/31/2010	(\$196,092.00)
		201006	DEF GAIN ON BLDG SALE/LEASEBAC	-310,479.00	16,341.00	-294,138.00		<u>196,092.00</u>
		201007	DEF GAIN ON BLDG SALE/LEASEBAC	-294,138.00	16,341.00	-277,797.00		0.00
		201008	DEF GAIN ON BLDG SALE/LEASEBAC	-277,797.00	16,341.00	-261,456.00		
		201009	DEF GAIN ON BLDG SALE/LEASEBAC	-261,456.00	16,341.00	-245,115.00		
		201010	DEF GAIN ON BLDG SALE/LEASEBAC	-245,115.00	16,341.00	-228,774.00		
		201011	DEF GAIN ON BLDG SALE/LEASEBAC	-228,774.00	16,341.00	-212,433.00		
		201012	DEF GAIN ON BLDG SALE/LEASEBAC	-212,433.00	16,341.00	-196,092.00		
					<u>196,092.00</u>			

253850	GD	201001	DEF GAIN ON BLDG SALE/LEASEBAC	-130,728.00	5,447.00	-125,281.00	12/31/2009	(\$130,728.00)
		201002	DEF GAIN ON BLDG SALE/LEASEBAC	-125,281.00	5,447.00	-119,834.00		<u>65,364.00</u>
		201003	DEF GAIN ON BLDG SALE/LEASEBAC	-119,834.00	5,447.00	-114,387.00		-65,364.00
		201004	DEF GAIN ON BLDG SALE/LEASEBAC	-114,387.00	5,447.00	-108,940.00		
		201005	DEF GAIN ON BLDG SALE/LEASEBAC	-108,940.00	5,447.00	-103,493.00	12/31/2010	(\$65,364.00)
		201006	DEF GAIN ON BLDG SALE/LEASEBAC	-103,493.00	5,447.00	-98,046.00		<u>65,364.00</u>
		201007	DEF GAIN ON BLDG SALE/LEASEBAC	-98,046.00	5,447.00	-92,599.00		0.00
		201008	DEF GAIN ON BLDG SALE/LEASEBAC	-92,599.00	5,447.00	-87,152.00		
		201009	DEF GAIN ON BLDG SALE/LEASEBAC	-87,152.00	5,447.00	-81,705.00		
		201010	DEF GAIN ON BLDG SALE/LEASEBAC	-81,705.00	5,447.00	-76,258.00		
		201011	DEF GAIN ON BLDG SALE/LEASEBAC	-76,258.00	5,447.00	-70,811.00		
		201012	DEF GAIN ON BLDG SALE/LEASEBAC	-70,811.00	5,447.00	-65,364.00		
					<u>65,364.00</u>			

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

COLSTRIP #3 AFUDC  
ELIMINATION REALLOCATION  
ELECTRIC

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	(191)	(191)	
10	Taxes			
11	Total Production & Transmission	(191)	(191)	0
Distribution				
12	Operating Expenses			
13	Depreciation			
14	Taxes	0		
15	Total Distribution	0	0	0
16	Customer Accounting			
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	(191)	(191)	0
24	Operating Income before FIT	191	191	0
Federal Income Taxes				
25	Current Accrual	0		
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$191	\$191	\$0
<b>RATE BASE</b>				
PLANT IN SERVICE				
29	Intangible			
30	Production	(7,325)	(7,325)	0
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	(7,325)	(7,325)	0
35	ACCUMULATED DEPRECIATION	(5,832)	(5,832)	0
36	ACCUM. PROVISION FOR AMORTIZATION			
37	Total Accum. Depreciation & Amort.	(5,832)	(5,832)	0
38	GAIN ON SALE OF BUILDING			
39	WORKING CAPITAL			
40	DEFERRED TAXES			
41	TOTAL RATE BASE	(\$1,493)	(\$1,493)	\$0

E<sub>1</sub>

E2

AVISTA UTILITIES									
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION									
TWELVE MONTHS ENDED December 31, 2010									
	ACTUAL			ALLOCATED			REALLOCATION		
	SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO	
<b>PLANT IN SERVICE ADJ</b>									
Actual AFUDC (1)	(22,333,736)	(21,877,680)	(456,056)	(22,333,736)	(14,552,662)	(7,781,074)	(7,325,018)		* 7,325,018
	100.00%	97.96%	2.04%	100.00%	65.16%	34.84%			
<b>CURRENT DEPRECIATION ADJ</b>									
<b>Depreciation Exp Reallocation</b>									
Period 1/14/10-12/14/10	(582,456)	(570,564)	(11,892)	(582,456)	(379,524)	(202,932)	(191,040)		* 191,040
<b>ACCUM DEPRECIATION ADJ</b>									

AVISTA UTILITIES									
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION									
TWELVE MONTHS ENDED December 31, 2010									
		ACTUAL			ALLOCATED			REALLOCATION	
		SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO
12/14/2009	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,627)	(16,911)	(15,920)	15,920
1/14/2010	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,627)	(16,911)	(15,920)	15,920
2/14/2010	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,627)	(16,911)	(15,920)	15,920
3/14/2010	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,627)	(16,911)	(15,920)	15,920
4/14/2010	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,627)	(16,911)	(15,920)	15,920
5/14/2010	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,627)	(16,911)	(15,920)	15,920
6/14/2010	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,627)	(16,911)	(15,920)	15,920
7/14/2010	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,627)	(16,911)	(15,920)	15,920
8/14/2010	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,627)	(16,911)	(15,920)	15,920
9/14/2010	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,627)	(16,911)	(15,920)	15,920
10/14/2010	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,627)	(16,911)	(15,920)	15,920
11/14/2010	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,627)	(16,911)	(15,920)	15,920
12/14/2010	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,627)	(16,911)	(15,920)	15,920
		(18,071,496)	(17,702,460)	(369,036)	(18,071,496)	(11,775,348)	(6,296,148)	(5,927,112)	5,927,112
								(95,520)	95,520
								(5,831,592)	5,831,592
<p>(1) CWIP was allowed in rate base at varying levels in Washington and Idaho. Manual elimination entries are made to correct the AFUDC monthly. This worksheet adjusts the amounts as allocated to amounts directly assigned. FERC reallocated at 12/31/93 Note 1.</p> <p>(2) Allocation basis Note 1 (entered above).</p> <p>(3) REF: UT-1168. See letter from WUTC dated 1/2/91; effective 1/1/90. - Depr Rates updated in 2000, Steam Plant Depr Rates did not change.</p> <p>(4) Depreciation rates changed effective 1/1/08. Average rate for Colstrip 3 was computed using 2006 depreciation expense and 12/31/06 avg. plant balances (\$4,183,406/\$160,403,263)</p>									

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

COLSTRIP #3  
COMMON AFUDC ADJUSTMENT  
ELECTRIC

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			
15	Total Distribution	0	0	0
16	Customer Accounting			
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	0	0	0
24	Operating Income before FIT	0	0	0
Federal Income Taxes				
25	Current Accrual	0		
26	Deferred Income Taxes	35.0%		
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$0
<b>RATE BASE</b>				
PLANT IN SERVICE				
29	Intangible			
30	Production	365	365	0
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	365	365	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	\$365	\$365	\$0

F,

F2

**AVISTA UTILITIES  
COLSTRIP COMMON AFUDC ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2010**

AVERAGE MONTHLY AVERAGES (13 Month average)

		WASHINGTON (acct 186100 / 111100 WA)	IDAHO (acct 186100 / 111100 ID)
	Annual Amortization	31,743	67,304
Dec	2009	• 380,915	807,648
Dec	2010	• 349,172	740,344
		730,087	1,547,992
		÷ 2	÷ 2
	Average of beginning and ending months	365,044	773,996
Jan	2010	378,270	802,039
Feb	2010	375,625	796,430
Mar	2010	372,980	790,821
Apr	2010	370,335	785,212
May	2010	367,690	779,603
Jun	2010	365,045	773,994
Jul	2010	362,400	768,385
Aug	2010	359,755	762,776
Sept	2010	357,110	757,167
Oct	2010	354,465	751,558
Nov	2010	351,820	745,949
		4,380,539	9,287,930
		÷ 12	÷ 12
	AVERAGE OF MONTHLY AVERAGES	365,045 ✓	773,994

Source: General Ledger, see attached

GL Account Balance Ferc Account : '186100' , Accounting Period : '2010%'

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201001	1,110,999.00	0.00	1,110,999.00
201002	1,110,999.00	0.00	1,110,999.00
201003	1,110,999.00	0.00	1,110,999.00
201004	1,110,999.00	0.00	1,110,999.00
201005	1,110,999.00	0.00	1,110,999.00
201006	1,110,999.00	0.00	1,110,999.00
201007	1,110,999.00	0.00	1,110,999.00
201008	1,110,999.00	0.00	1,110,999.00
201009	1,110,999.00	0.00	1,110,999.00
201010	1,110,999.00	0.00	1,110,999.00
201011	1,110,999.00	0.00	1,110,999.00
201012	1,110,999.00	0.00	1,110,999.00
		<b>Sum: 0.00</b>	

12/31/2009	• 1,110,999.00
	• -730,084.23
	<u>• 380,914.77</u>
12/31/2010	• 1,110,999.00
	• -761,827.11
	<u>• 349,171.89</u>

F<sub>4</sub>

GL Account Balance Ferc Account : '111100' , Accounting Period : '2010%'

Ferc		Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON		Service:ED	Jurisdiction:WA
Acct:111100					
Accounting Period	Beginning Balance		Monthly Activity		Ending Balance
201001		-730,084.23	-2,645.24		-732,729.47
201002		-732,729.47	-2,645.24		-735,374.71
201003		-735,374.71	-2,645.24		-738,019.95
201004		-738,019.95	-2,645.24		-740,665.19
201005		-740,665.19	-2,645.24		-743,310.43
201006		-743,310.43	-2,645.24		-745,955.67
201007		-745,955.67	-2,645.24		-748,600.91
201008		-748,600.91	-2,645.24		-751,246.15
201009		-751,246.15	-2,645.24		-753,891.39
201010		-753,891.39	-2,645.24		-756,536.63
201011		-756,536.63	-2,645.24		-759,181.87
201012		-759,181.87	-2,645.24		-761,827.11
<b>Sum: -31,742.88</b>					



AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

KETTLE FALLS DISALLOWANCE  
ELECTRIC

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	0		
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			
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	0	0	0
24	Operating Income before FIT	0	0	0
Federal Income Taxes				
25	Current Accrual (at 35%)	0	0	0
26	Deferred Income Taxes	0	0	0
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$0
<b>RATE BASE</b>				
PLANT IN SERVICE				
29	Intangible			
30	Production	(5,248)	(5,248)	0
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	(5,248)	(5,248)	0
35	ACCUMULATED DEPRECIATION	(4,100)	(4,100)	0
36	ACCUM. PROVISION FOR AMORTIZATION			
37	Total Accum. Depreciation & Amort.	(4,100)	(4,100)	0
38	GAIN ON SALE OF BUILDING			
39	WORKING CAPITAL			
40	DEFERRED TAXES	472	472	0
41	TOTAL RATE BASE	(\$676)	(\$676)	\$0

G<sub>1</sub>



G3

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** WASHINGTON ***** IDAHO *****			Total	
			Direct	Allocated	Total	Direct	Allocated	Total		
<b>TRANSMISSION OPERATING EXPENSE:</b>										
<b>OPERATION</b>										
1	560000	Supervision & Engineering	229,019	1,981,616	2,210,635	158,213	1,291,221	1,449,434	761,201	
1	561000	Load Dispatching	0	2,192,996	2,192,996	0	1,428,956	1,428,956	764,040	
1	562000	Station Expense	0	272,063	272,063	0	177,276	177,276	94,787	
1	563000	Overhead Line Expense	0	447,185	447,185	0	291,386	291,386	155,799	
1	565000	Transmission of Electricity by Others	0	17,742,126	17,742,126	0	11,560,769	11,560,769	6,181,357	
1	566000	Miscellaneous Transmission Expense	0	1,617,125	1,617,125	0	1,053,719	1,053,719	563,406	
1	567000	Rent	0	120,946	120,946	0	78,808	78,808	42,138	
<b>MAINTENANCE</b>										
1	568000	Supervision & Engineering	516	664,915	665,431	0	433,259	433,259	231,656	
1	569000	Structures	5,925	269,244	275,169	0	175,439	175,439	93,805	
1	570000	Station Equipment	0	1,157,114	1,157,114	0	753,975	753,975	403,139	
1	571000	Overhead Lines	31,404	1,720,401	1,751,805	1,827	1,121,013	1,122,840	628,965	
1	572000	Underground Lines	0	11,590	11,590	0	7,552	7,552	4,038	
1	573000	Service Miscellaneous	3,627	-6,381	-2,754	230	-4,158	-3,928	1,174	
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>270,491</b>	<b>28,190,940</b>	<b>28,461,431</b>	<b>160,270</b>	<b>18,369,215</b>	<b>18,529,485</b>	<b>9,821,725</b>	<b>9,931,946</b>
<b>DEPRECIATION &amp; AMORTIZATION</b>										
1	403X40	Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,913,342	27,913,342	0	18,188,334	18,188,334	9,725,008	
1	403X20	Depreciation Expense--Transmission Plant	0	9,750,937	9,750,937	0	6,353,711	6,353,711	3,397,226	
1	404X20	Amortization of Hydro Licensing Costs	19,010	913,400	932,410	19,010	595,171	614,181	318,229	
1	404X30	Amortization of Limited-Term Plant	2,785	95,059	97,844	2,785	61,940	64,725	33,119	
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	
99	405930	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	
99	407312	Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	
99	407322	Reg Debit Spokane River Relicence	22,206	0	22,206	19,864	0	19,864	2,342	
99	407422	Reg Credit Spokane River Relicence	-7	0	-7	-7	0	-7	0	
1	407324	Reg Debit Lake CDA CDR Fund	3,006	200,000	203,006	3,006	130,320	133,326	69,680	
1	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	
99	407382	Reg Debit Amt CDA Settlement	0	848,783	848,783	0	553,067	553,067	295,716	
99	407482	Reg Credit Amt Lake CDA Settlement	58,157	0	58,157	45,042	0	45,042	13,115	
99	407335	DSIT Amortization - ID	-3,434,175	0	-3,434,175	0	0	0	-3,434,175	
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	
99	407395	Optional Renewable Power Revenue Offset	115,475	0	115,475	85,978	0	85,978	29,497	
99	407400	Amortization of CCX Credits	-342,028	0	-342,028	0	0	0	-342,028	
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,592	0	-134,592	-134,592	0	-134,592	0	
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,282	0	-103,282	0	0	0	-103,282	
99	407420	Amortization of CS2 Levelized Return	60,300	0	60,300	0	0	0	60,300	
99	407450/499	Amortization of BPA Residential Exchange Credit	-9,267,742	0	-9,267,742	-6,243,901	0	-6,243,901	-3,023,841	
Taxes Other Than FIT--Prod & Trans			0	15,108,249	15,108,249	0	9,844,535	9,844,535	5,263,714	
<b>TOTAL DEP/AMT/TAXES OTHER THEN FIT</b>			<b>-10,000,688</b>	<b>54,829,770</b>	<b>44,829,082</b>	<b>-3,454,576</b>	<b>35,727,078</b>	<b>32,272,502</b>	<b>19,102,692</b>	<b>12,556,580</b>
<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>			<b>19,858,576</b>	<b>649,455,728</b>	<b>669,314,304</b>	<b>-92,340</b>	<b>423,185,350</b>	<b>423,093,010</b>	<b>226,270,378</b>	<b>246,221,294</b>

## AVISTA UTILITIES

**Kettle Falls  
AMA Disallowance  
State of Washington  
Twelve Months Ended December 31, 2010**

	<u>Disallowance</u>	<u>Cumulative Amortization</u>	<u>Accumulated Depreciation</u>
Dec-09	• \$5,247,725	• \$3,771,816	• \$260,340
Dec-10	• 5,247,725	• \$3,935,808	• \$231,408
<b>Total</b>	<b>\$10,495,450</b>	<b>\$7,707,624</b>	<b>\$491,748</b>
Divide by 2	÷ 2	÷ 2	÷ 2
<b>Average</b>	<b>\$5,247,725</b>	<b>\$3,853,812</b>	<b>\$245,874</b>
Jan-10	5,247,725	3,785,482	257,929
Feb-10	5,247,725	3,799,148	255,518
Mar-10	5,247,725	3,812,814	253,107
Apr-10	5,247,725	3,826,480	250,696
May-10	5,247,725	3,840,146	248,285
Jun-10	5,247,725	3,853,812	245,874
Jul-10	5,247,725	3,867,478	243,463
Aug-10	5,247,725	3,881,144	241,052
Sep-10	5,247,725	3,894,810	238,641
Oct-10	5,247,725	3,908,476	236,230
Nov-10	5,247,725	3,922,142	233,819
<b>Total</b>	<b>\$62,972,700</b>	<b>\$46,245,744</b>	<b>\$2,950,488</b>
Divide by 12	÷ 12	÷ 12	÷ 12
<b>Average of Monthly Averages</b>	<b>\$5,247,725</b>	<b>\$3,853,812</b>	<b>\$245,874</b>
<b>Total AMA Cum. Amort. &amp; Accum. Depr.</b>		<b>\$4,099,686</b>	

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AVISTA UTILITIES

Deferred FIT Associated with the  
Kettle Falls Disallowance  
State of Washington  
1983 - 2008  
\*\*\*\*\*

Disallowance	\$5,247,725
Tax Basis at 95%	\$4,985,339 (Reflects ITC basis reduction.)

Book Depreciation Rates *****		
1983	1/35/12=	0.002381
1984-2017	1/35=	0.028571

Deferred taxes have been adjusted to a 35-year life.  
(In service for 1 month.)

Year	Book Deprec. Rate	Book Deprec. Amount	Tax Deprec. Rate	Tax Deprec. Amount	Book-Tax Depreciation	Tax Rate	Deferred Tax Expense	Deferred Tax Balance
****	*****	*****	*****	*****	*****	*****	*****	*****
1983	0.002381	\$11,870	0.05	\$249,267	(\$237,397)	0.460000	\$109,203	(\$109,203)
1984	0.028571	142,436	0.10	498,534	(356,098)	0.460000	163,805	(273,008)
1985	0.028571	142,436	0.09	448,681	(306,245)	0.460000	140,873	(413,881)
1986	0.028571	142,436	0.08	398,827	(256,391)	0.460000	117,940	(531,821)
1987	0.028571	142,436	0.07	348,974	(206,538)	0.400000	82,615	(614,436)
1988	0.028571	142,436	0.07	348,974	(206,538)	0.340000	70,223	(684,659)
1989	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(737,932)
1990	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(791,205)
1991	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(844,478)
1992	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(897,751)
1993	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(952,590)
1994	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,007,429)
1995	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,062,268)
1996	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,117,107)
1997	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,171,946)
1998	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,115,918)
1999	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,059,890)
2000	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,003,862)
2001	0.028571	142,436	0	0	142,436	0.393355	-56,028	(947,834)
2002	0.028571	142,436	0	0	142,436	0.393355	-56,028	(891,806)
2003	0.028571	142,436	0	0	142,436	0.393355	-56,028	(835,778)
2004	0.028571	142,436	0	0	142,436	0.393355	-56,028	(779,750)
2005	0.028571	142,436	0	0	142,436	0.393355	-56,028	(723,722)
2006	0.028571	142,436	0	0	142,436	0.393355	-56,028	(667,694)
2007	0.028571	142,436	0	0	142,436	0.393355	-56,028	(611,666)
2008	0.028571	142,436	0	0	142,436	0.393355	-56,028	(555,638)
2009	0.028571	142,436	0	0	142,436	0.393355	-56,028	(499,610)
2010	0.028571	142,436	0	0	142,436	0.393355	-56,028	(443,582)
2011	0.028571	142,436	0	0	142,436	0.393355	-56,028	(387,554)
2012	0.028571	142,436	0	0	142,436	0.393355	-56,028	(331,526)
2013	0.028571	142,436	0	0	142,436	0.393355	-56,028	(275,498)
2014	0.028571	142,436	0	0	142,436	0.393355	-56,028	(219,470)
2015	0.028571	142,436	0	0	142,436	0.393355	-56,028	(163,442)
2016	0.028571	142,436	0	0	142,436	0.393355	-56,028	(107,414)
2017	0.028571	142,436	0	0	142,436	0.393355	-56,028	(51,386)
2018	0.026190	130,645	0	0	130,645	0.393355	-51,390	4
		4,985,339		4,985,337			-4	

Deferred Tax Balance at December 31, 2009 • (\$499,610)  
 Deferred Tax Balance at December 31, 2010 • (\$443,582)  
 (\$943,192) (\$471,596) AMA

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

H,

CUSTOMER  
ADVANCES  
ELECTRIC

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		
15	Total Distribution	0	0	0
16	Customer Accounting			
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	0	0	0
24	Operating Income before FIT	0	0	0
Federal Income Taxes				
25	Current Accrual	35.0%	0	0
26	Deferred income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$0
<b>RATE BASE</b>				
PLANT IN SERVICE				
29	Intangible			
30	Production			
31	Transmission			
32	Distribution	(279)	(279)	0
33	General			
34	Total Plant in Service	(279)	(279)	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	(\$279)	(\$279)	\$0

H<sub>2</sub>

**AVISTA UTILITIES  
CUSTOMER ADVANCES  
AVERAGE OF MONTHLY AVERAGE SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010**

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252100 CDAA	(\$85)	(\$36)	(\$24)	(\$16)	(\$9)
252100 ED	(1,137,008)	(278,556)	(858,452)		
252100 GD	(104,489)			(30,931)	(73,558)
<b>TOTALS</b>	<b>(\$1,241,582)</b>	<b>(\$278,592)</b>	<b>(\$858,476)</b>	<b>(\$30,947)</b>	<b>(\$73,567)</b>

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**AVISTA UTILITIES  
ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES  
TWELVE MONTHS ENDED DECEMBER 31, 2010**

	<b>Distribution</b>		<b>Unassigned Advances</b>
	<b>Plant</b>	<b>Percentage</b>	<b>Account 252100</b>
<b>WWP Elec</b>			
WA	642,143,363 •	38.07%	(36)
ID	406,220,994 •	24.08%	(24)
<b>WWP Gas</b>			
WA	269,469,380 •	15.98%	(16)
ID	148,344,522 •	8.80%	(9)
<b>WPNG Gas</b>			
OR	220,477,278 •	13.07%	(13)
<b>TOTAL</b>	<hr/>	<hr/>	<hr/>
	1,686,655,537	100.0%	(98)



**AVISTA UTILITIES  
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES  
TWELVE MONTHS ENDED DECEMBER 31, 2010**

**CALCULATION OF AVERAGE OF MONTHLY AVERAGES:**

PERIOD	TOTAL	ELECTRIC		GAS	
	Customer Advance Bal 252000	Wash 252000	Idaho 252000	Wash 252000	Idaho 252000
	CDAAs				
Dec 2009	0				
Dec 2010	0				
TOTAL	0				
Divide by 2	÷2				
Beg/End Mo Avg	0				
Jan 2010	0				
Feb 2010	0				
Mar 2010	0				
Apr 2010	(300)				
May 2010	0				
Jun 2010	0				
Jul 2010	0				
Aug 2010	0				
Sep 2010	0				
Oct 2010	(874)				
Nov 2010	0				
TOTAL	(1,174)				
Divide by 12	÷12				
	(98)	See allocation of unassigned customer advances worksheet.			
Ave Monthly Average	(85)	(36)	(24)	(16)	(9)

**AVISTA UTILITIES**  
**RATE BASE ADJUSTMENT - CUSTOMER ADVANCES**  
**TWELVE MONTHS ENDED DECEMBER 31, 2010**

**CALCULATION OF AVERAGE OF MONTHLY AVERAGES:**

PERIOD	TOTAL	ELECTRIC	
	Customer Advance Bal 252000	EDWA Wash 252000	EDID Idaho 252000
Dec 2009	(1,168,940)	WA (249,618) •	ID (919,322) •
Dec 2010	(985,021)	(279,197) •	(705,824) •
<b>TOTAL</b>	<b>(2,153,961)</b>	<b>(528,815)</b>	<b>(1,625,146)</b>
Divide by 2	÷2	÷2	÷2
Beg/End Mo Avg	(1,076,981)	(264,408)	(812,573)
Jan 2010	(1,168,940)	(249,618) •	(919,322)
Feb 2010	(1,166,033)	(248,618) •	(917,415)
Mar 2010	(1,166,033)	(248,618) •	(917,415)
Apr 2010	(1,209,257)	(292,762) •	(916,495)
May 2010	(1,252,161)	(326,732) •	(925,429)
Jun 2010	(1,199,927)	(300,662) •	(899,265)
Jul 2010	(1,124,735)	(271,432) •	(853,303)
Aug 2010	(1,125,915)	(271,432) •	(854,483)
Sep 2010	(1,151,192)	(298,549) •	(852,643)
Oct 2010	(1,025,017)	(297,759) •	(727,258)
Nov 2010	(977,911)	(272,087) •	(705,824)
<b>TOTAL</b>	<b>(13,644,102)</b>	<b>(3,342,677)</b>	<b>(10,301,425)</b>
Divide by 12	÷12	÷12	÷12
Ave Monthly Average	(1,137,009)	(278,556)	(858,452)

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**AVISTA UTILITIES  
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES  
TWELVE MONTHS ENDED DECEMBER 31, 2010**

**CALCULATION OF AVERAGE OF MONTHLY AVERAGES:**

PERIOD	TOTAL	GAS	
	Customer Advance Bal 252000	GDWA Wash 252000	GDID Idaho 252000
Dec 2009	(111,392)	(37,834) •	(73,558)
Dec 2010	(104,189)	(30,631) •	(73,558)
<b>TOTAL</b>	<b>(215,581)</b>	<b>(68,465)</b>	<b>(147,116)</b>
Divide by 2	÷2	÷2	÷2
Beg/End Mo Avg	(107,791)	(34,233)	(73,558)
Jan 2010	(104,189)	(30,631)	(73,558)
Feb 2010	(104,189)	(30,631)	(73,558)
Mar 2010	(104,189)	(30,631)	(73,558)
Apr 2010	(104,189)	(30,631)	(73,558)
May 2010	(104,189)	(30,631)	(73,558)
Jun 2010	(104,189)	(30,631)	(73,558)
Jul 2010	(104,189)	(30,631)	(73,558)
Aug 2010	(104,189)	(30,631)	(73,558)
Sep 2010	(104,189)	(30,631)	(73,558)
Oct 2010	(104,189)	(30,631)	(73,558)
Nov 2010	(104,189)	(30,631)	(73,558)
<b>TOTAL</b>	<b>(1,253,870)</b>	<b>(371,174)</b>	<b>(882,696)</b>
Divide by 12	÷12	÷12	÷12
<b>Ave Monthly Average</b>	<b>(104,489)</b>	<b>(30,931)</b>	<b>(73,558)</b>

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC UTILITY PLANT		Report ID:
For Twelve Months Ended December 31, 2010		E-PLT-12A
Average of Monthly Averages Basis	Description	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	16,676,907	16,676,907	0	10,866,673	10,866,673	0	5,810,234	5,810,234
1	352XXX	Structures & Improvements	0	16,116,575	16,116,575	0	10,501,560	10,501,560	0	5,615,015	5,615,015
1	353000	Station Equipment	0	182,974,786	182,974,786	0	119,226,371	119,226,371	0	63,748,415	63,748,415
1	354000	Towers & Fixtures	0	17,116,689	17,116,689	0	11,153,235	11,153,235	0	5,963,454	5,963,454
1	355000	Poles & Fixtures	0	133,036,655	133,036,655	0	86,686,684	86,686,684	0	46,349,971	46,349,971
1	356000	Overhead Conductors & Devices	0	106,866,660	106,866,660	0	69,634,316	69,634,316	0	37,232,344	37,232,344
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
1		<b>TOTAL TRANSMISSION PLANT</b>	0	479,596,078	479,596,078	0	312,504,805	312,504,805	0	167,091,273	167,091,273
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,289,417	0	4,289,417	3,321,680	0	3,321,680	967,737	0	967,737
99	360400	Land Easements	368,650	0	368,650	58,252	0	58,252	310,398	0	310,398
99	361000	Structures & Improvements	14,148,491	0	14,148,491	9,662,293	0	9,662,293	4,486,198	0	4,486,198
99	362000	Station Equipment	94,365,153	0	94,365,153	60,487,489	0	60,487,489	33,877,664	0	33,877,664
99	364000	Poles, Towers, & Fixtures	221,392,882	0	221,392,882	134,249,552	0	134,249,552	87,143,330	0	87,143,330
99	365000	Overhead Conductors & Devices	144,096,725	0	144,096,725	85,951,738	0	85,951,738	58,144,987	0	58,144,987
99	366000	Underground Conduit	76,248,392	0	76,248,392	47,146,537	0	47,146,537	29,101,855	0	29,101,855
99	367000	Underground Conductors & Devices	126,218,425	0	126,218,425	80,927,238	0	80,927,238	45,291,187	0	45,291,187
99	368000	Line Transformers	173,898,591	0	173,898,591	113,462,415	0	113,462,415	60,436,176	0	60,436,176
99	369XXX	Services	117,572,663	0	117,572,663	73,032,506	0	73,032,506	44,540,157	0	44,540,157
99	370000	Meters	45,469,221	0	45,469,221	16,666,570	0	16,666,570	28,802,651	0	28,802,651
99	373XXX	Street Light & Signal Systems	30,295,747	0	30,295,747	17,177,093	0	17,177,093	13,118,654	0	13,118,654
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
99		<b>TOTAL DISTRIBUTION PLANT</b>	1,048,364,357	0	1,048,364,357	642,143,363	0	642,143,363	406,220,994	0	406,220,994
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	818,677	3,188,283	4,006,960	371,603	2,116,701	2,488,304	447,074	1,071,582	1,518,656
4	390XXX	Structures & Improvements	6,825,840	35,792,245	42,618,085	1,901,002	23,762,471	25,663,473	4,924,838	12,029,774	16,954,612
4	391XXX	Office Furniture & Equipment	0	27,254,333	27,254,333	0	18,094,152	18,094,152	0	9,160,181	9,160,181
4	392XXX	Transportation Equipment	10,645,479	6,262,591	16,908,070	7,567,411	4,157,734	11,725,145	3,078,068	2,104,857	5,182,925
4	393000	Stores Equipment	307,218	1,172,545	1,479,763	127,934	778,453	906,387	179,284	394,092	573,376
4	394000	Tools, Shop & Garage Equipment	1,739,702	4,691,776	6,431,478	1,305,617	3,114,870	4,420,487	434,085	1,576,906	2,010,991
4	395000	Laboratory Equipment	365,836	1,507,460	1,873,296	227,563	1,000,803	1,228,366	138,273	506,657	644,930
4	396XXX	Power Operated Equipment	22,582,722	9,323,074	31,905,796	14,647,638	6,189,589	20,837,227	7,935,084	3,133,485	11,068,569
4	397XXX	Communications Equipment	11,382,319	44,356,736	55,739,055	5,954,649	29,448,437	35,403,086	5,427,670	14,908,299	20,335,969
4	398000	Miscellaneous Equipment	5,446	344,491	349,937	1,350	228,708	230,058	4,096	115,783	119,879
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
99		<b>TOTAL GENERAL PLANT</b>	54,673,239	133,893,534	188,566,773	32,104,767	88,891,918	120,996,685	22,568,472	45,001,616	67,570,088
<b>TOTAL PLANT IN SERVICE</b>											
99	107XXX	CONSTRUCTION WORK IN PROGRESS	1,103,690,186	1,800,771,424	2,904,461,610	674,900,720	1,175,387,868	1,850,288,588	428,789,466	625,383,556	1,054,173,022
99		<b>GROSS ELECTRIC PLANT</b>	1,103,690,186	1,800,771,424	2,904,461,610	674,900,720	1,175,387,868	1,850,288,588	428,789,466	625,383,556	1,054,173,022

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT--SOFTWARE:</b>											
		(from Report C-IPL)									
4	C-IPL	Misc Intangible Pit (3031000)	872,591	40,859	913,450	704,141	27,996	732,137	168,450	12,863	181,313
4	C-IPL	Misc Intangible Pit-Mainframe Software (303100)	0	5,638,060	5,638,060	0	3,863,086	3,863,086	0	1,774,974	1,774,974
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,033,140	2,033,140	0	1,393,067	1,393,067	0	640,073	640,073
		<b>TOTAL INTANGIBLE PLANT--SOFTWARE</b>	<b>872,591</b>	<b>7,712,059</b>	<b>8,584,650</b>	<b>704,141</b>	<b>5,284,149</b>	<b>5,985,290</b>	<b>168,450</b>	<b>2,427,910</b>	<b>2,596,360</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
1	351XXX	Structures & Improvements	0	1,290,965	1,290,965	0	895,930	895,930	0	395,035	395,035
1	352XXX	Wells	0	12,823,225	12,823,225	0	8,899,318	8,899,318	0	3,923,907	3,923,907
1	353000	Lines	0	1,050,333	1,050,333	0	728,931	728,931	0	321,402	321,402
1	354000	Compressor Station Equipment	0	11,211,351	11,211,351	0	7,780,678	7,780,678	0	3,430,673	3,430,673
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,606	120,606	0	53,178	53,178
1	356000	Purification Equipment	0	407,617	407,617	0	282,886	282,886	0	124,731	124,731
1	357000	Other Equipment	0	1,456,064	1,456,064	0	1,010,508	1,010,508	0	445,556	445,556
		<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>0</b>	<b>28,886,114</b>	<b>28,886,114</b>	<b>0</b>	<b>20,046,963</b>	<b>20,046,963</b>	<b>0</b>	<b>8,839,151</b>	<b>8,839,151</b>
<b>DISTRIBUTION PLANT:</b>											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	630,163	22,254	652,417	443,137	15,537	458,674	187,026	6,717	193,743
6	376000	Mains	208,611,750	2,512,521	211,124,271	133,012,093	1,754,167	134,766,260	75,599,657	758,354	76,358,011
6	378000	Measuring & Reg Station Equip-General	4,671,791	57,440	4,729,231	2,899,315	40,103	2,939,418	1,772,476	17,337	1,789,813
6	379000	Measuring & Reg Station Equip-City Gate	5,922,347	60,967	5,983,314	1,771,844	42,565	1,814,409	4,150,503	18,402	4,168,905
6	380000	Services	135,106,481	0	135,106,481	89,131,217	0	89,131,217	45,975,264	0	45,975,264
6	381000	Meters	57,402,294	0	57,402,294	38,230,295	0	38,230,295	19,171,999	0	19,171,999
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,666,691	0	2,666,691	2,067,709	0	2,067,709	598,982	0	598,982
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>415,160,720</b>	<b>2,653,182</b>	<b>417,813,902</b>	<b>267,617,008</b>	<b>1,852,372</b>	<b>269,469,380</b>	<b>147,543,712</b>	<b>800,810</b>	<b>148,344,522</b>
<b>GENERAL PLANT: (From C-GPL)</b>											
4	389XXX	Land & Land Rights	668,330	851,719	1,520,049	576,272	583,581	1,159,853	92,058	268,138	360,196
4	390XXX	Structures & Improvements	2,253,911	9,193,548	11,447,459	1,312,914	6,299,235	7,612,149	940,997	2,894,313	3,835,310
4	391XXX	Office Furniture & Equipment	0	7,201,580	7,201,580	0	4,934,379	4,934,379	0	2,267,201	2,267,201
4	392XXX	Transportation Equipment	4,642,712	1,199,159	5,841,871	3,421,417	821,640	4,243,057	1,221,295	377,519	1,598,814
4	393000	Stores Equipment	159,410	214,792	374,202	115,527	147,171	262,698	43,883	67,621	111,504
4	394000	Tools, Shop & Garage Equipment	1,465,625	1,958,399	3,424,024	1,008,925	1,341,856	2,350,781	456,700	616,543	1,073,243
4	395000	Laboratory Equipment	134,286	303,537	437,823	101,281	207,977	309,258	33,005	95,560	128,565
4	396XXX	Power Operated Equipment	3,782,816	610,899	4,393,715	2,850,515	418,576	3,269,091	932,301	192,323	1,124,624

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GL Account Balance Ferc Account : '252000'

Accounting Year:2010

Ferc Acct	Service	Jurisdiction	Accountin	Beginning Balance	Monthly Activity	Ending Balance
252000	CD	AA	201001	0.00	0.00	0.00
			201002	0.00	0.00	0.00
			201003	0.00	0.00	0.00
			201004	0.00	-300.00	-300.00
			201005	-300.00	300.00	0.00
			201006	0.00	0.00	0.00
			201007	0.00	0.00	0.00
			201008	0.00	0.00	0.00
			201009	0.00	0.00	0.00
			201010	0.00	-874.25	-874.25
			201011	-874.25	874.25	0.00
			201012	0.00	0.00	0.00
				Sum		
	ED	ID	201001	-919,322.21	0.00	-919,322.21
			201002	-919,322.21	1,907.00	-917,415.21
			201003	-917,415.21	0.00	-917,415.21
			201004	-917,415.21	920.00	-916,495.21
			201005	-916,495.21	-8,934.00	-925,429.21
			201006	-925,429.21	26,164.00	-899,265.21
			201007	-899,265.21	45,962.00	-853,303.21
			201008	-853,303.21	-1,180.00	-854,483.21
			201009	-854,483.21	1,840.00	-852,643.21
			201010	-852,643.21	125,384.73	-727,258.48
			201011	-727,258.48	21,434.94	-705,823.54
			201012	-705,823.54	0.00	-705,823.54
				Sum		
	ED	WA	201001	-249,617.50	0.00	-249,617.50
			201002	-249,617.50	1,000.00	-248,617.50
			201003	-248,617.50	0.00	-248,617.50
			201004	-248,617.50	-44,144.00	-292,761.50
			201005	-292,761.50	-33,970.00	-326,731.50
			201006	-326,731.50	26,070.00	-300,661.50
			201007	-300,661.50	29,230.00	-271,431.50
			201008	-271,431.50	0.00	-271,431.50
			201009	-271,431.50	-27,117.00	-298,548.50
			201010	-298,548.50	790.00	-297,758.50
			201011	-297,758.50	25,672.00	-272,086.50
			201012	-272,086.50	-7,110.00	-279,196.50
				Sum		
	GD	ID	201001	-73,557.60	0.00	-73,557.60
			201002	-73,557.60	0.00	-73,557.60

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		201003	-73,557.60	0.00	-73,557.60
		201004	-73,557.60	0.00	-73,557.60
		201005	-73,557.60	0.00	-73,557.60
		201006	-73,557.60	0.00	-73,557.60
		201007	-73,557.60	0.00	-73,557.60
		201008	-73,557.60	0.00	-73,557.60
		201009	-73,557.60	0.00	-73,557.60
		201010	-73,557.60	0.00	-73,557.60
		201011	-73,557.60	0.00	-73,557.60
		201012	-73,557.60	0.00	-73,557.60
	Sum		<del>-882,691.20</del>	0.00	<del>-882,691.20</del>
GD	WA	201001	-37,833.74	7,203.06	-30,630.68
		201002	-30,630.68	0.00	-30,630.68
		201003	-30,630.68	0.00	-30,630.68
		201004	-30,630.68	0.00	-30,630.68
		201005	-30,630.68	0.00	-30,630.68
		201006	-30,630.68	0.00	-30,630.68
		201007	-30,630.68	0.00	-30,630.68
		201008	-30,630.68	0.00	-30,630.68
		201009	-30,630.68	0.00	-30,630.68
		201010	-30,630.68	0.00	-30,630.68
		201011	-30,630.68	0.00	-30,630.68
		201012	-30,630.68	0.00	-30,630.68
	Sum		<del>-374,771.22</del>	7,203.06	<del>-367,568.16</del>
Total for 252000			<del>14,994,693.79</del>	191,122.73	<del>14,803,571.06</del>

RESULTS OF OPERATIONS

GAS UTILITY PLANT		Report ID:
For Twelve Months Ended December 31, 2010		OR-PLT-12A
Average of Monthly Average Basis		
Ref/Basis	Account	Description

\*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>					
<b>INTANGIBLE PLANT:</b>					
99	303000	Intangible Plant - Miscellaneous	410,126	0	410,126
99	C-IFL	Misc Intangible Pft (303000)	0	0	0
99	C-IFL	Misc Intangible Pft-Mainframe Software (303100)	2,474,489	0	2,474,489
99	C-IFL	Misc Intangible Plant-PC Software (303110)	868,654	0	868,654
		<b>TOTAL INTANGIBLE PLANT</b>	<b>3,753,269</b>	<b>0</b>	<b>3,753,269</b>
<b>UNDERGROUND STORAGE PLANT:</b>					
99	350100	Land in Fee	117	0	117
99	351100	S & I - Wells	0	0	0
99	351200	S & I - Compress Station	1,044	0	1,044
99	351300	S & I - Meas/Regulating Station	0	0	0
99	351400	S & I - Office	10,203	0	10,203
99	352000	Wells	1,398,114	0	1,398,114
99	352100	Wells - Leases	0	0	0
99	353000	Lines	62,960	0	62,960
99	354000	Compressor Stn Equipment	2,871,393	0	2,871,393
99	355000	Meas & Regulating Equipment	0	0	0
99	356000	Meas & Regulating Equipment	0	0	0
99	357000	Other Equipment	4,893	0	4,893
		<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>4,348,724</b>	<b>0</b>	<b>4,348,724</b>
<b>PRODUCTION PLANT:</b>					
99	304000	Land & Land Rights	7,628	0	7,628
99	311XXX	LPG Equipment	0	0	0
		<b>TOTAL PRODUCTION PLANT</b>	<b>7,628</b>	<b>0</b>	<b>7,628</b>
<b>DISTRIBUTION PLANT:</b>					
99	374200	Land & Land Rights	17,965	0	17,965
99	374400	Land Easements	91,993	0	91,993
99	375000	Structures & Improvements	284,130	0	284,130
99	376000	Mains	126,368,968	0	126,368,968
99	378000	Measuring & Reg Station Equip-General	2,730,682	0	2,730,682
99	379000	Measuring & Reg Station Equip-City Gate	1,388,141	0	1,388,141
99	380000	Services	56,823,745	0	56,823,745
99	381000	Meters	31,605,860	0	31,605,860
99	385000	Industrial Measuring & Reg Sta Equip	1,165,255	0	1,165,255
99	387000	Other Equipment	539	0	539
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>220,477,278</b>	<b>0</b>	<b>220,477,278</b>

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AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

CUSTOMER DEPOSITS  
ADJUSTMENTS

Line No.	DESCRIPTION	ELECTRIC		
		System	Washington	Idaho
<b>REVENUES</b>				
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
<b>EXPENSES</b>				
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	8	8	0
18	Marketing	0	0	0
Administrative & General				
19	Operating Expenses	0	0	0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	8	8	0
24	Operating Income before FIT	(8)	(8)	0
Federal Income Taxes				
25	Current Accrual	35.0%	(3)	(3)
26	Deferred Income Taxes			0
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	(\$5)	(\$5)	\$0
<b>RATE BASE</b>				
PLANT IN SERVICE				
29	Intangible			
30	Production	0		
31	Transmission			
32	Distribution	(3,419)	(3,419)	
33	General			
34	Total Plant in Service	(3,419)	(3,419)	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	(\$3,419)	(\$3,419)	\$0

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**AVISTA UTILITIES**  
**Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12-30-2009	24,165	4,696,676.41
01-30-2010	24,259	4,679,739.66
02-28-2010	24,440	4,698,151.24
03-31-2010	24,628	4,702,411.06
04-30-2010	24,748	4,687,114.07
05-30-2010	24,550	4,593,493.29
06-30-2010	24,329	4,496,124.89
07-30-2010	24,220	4,443,429.99
08-28-2010	24,479	4,414,572.93
09-29-2010	24,567	4,387,455.30
10-28-2010	24,870	4,432,259.40
11-26-2010	25,057	4,483,797.51
12-30-2010	25,251	4,482,958.24

(Dec. 2009 + Dec. 2010) / 2      \$4,589,817.33

**AMA Deposits**      \$4,550,697.22

**Allocate WA Deposits to Service:**

WA Electric	75.13%	• \$3,418,741.06 ✓
WA Gas	24.87%	• 1,131,956.16
<b>TOTAL</b>		<u>\$4,550,697.22</u>

**Int. Rate Per**

WAC for	Allocate to Service:
✓ 0.26%	\$8,888.73 ✓
0.26%	\$2,943.09
	<u>\$11,831.81</u>

**Allocation Factors:**

	Sales (1)	Percent
WA - Electric	✓ \$434,408,055	75.13%
WA - Gas	✓ 143,833,904	24.87%
<b>TOTAL</b>	<u>\$578,241,959</u>	100.00%

(1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

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Interest rates on customer deposits held by utilities

As of January 1, 2011, the interest rate that **telephone and water companies** must pay on the deposits they hold for their customers is .29%. Telephone and water company rules use the rate as of November 15 of the previous year.

As of January 1, 2011, the interest rate that **gas, electric, and solid waste companies** must pay on the deposits they hold for their customers will be determined as of January 18, 2011. Gas, electric, and solid waste company rules use the rate as of January 15, 2011. Because January 15 fell on Saturday and January 17 was a holiday, the 2011 rate was determined as of January 18, 2011. The interest rate for 2011 that **gas, electric, and solid waste companies** must pay on the deposits they hold for their customers is .26%.

UTC rules set the customer deposit interest rate at the level of the **1-year Treasury constant maturity**, as calculated by the U.S. Treasury and published in the Federal Reserve's Statistical Release H.15.

For more information, please contact [Linda Anderson](#) (360-664-1301).



Staff contact: Linda Anderson

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RESULTS OF OPERATIONS

AVISTA UTILITIES  
 ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 E-OPS-12A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	298,043,691	0	298,043,691	197,442,213	0	197,442,213	100,601,478	0	100,601,478
99	442200	Commercial - Firm & Int.	266,393,126	0	266,393,126	183,685,391	0	183,685,391	82,707,735	0	82,707,735
1	442300	Industrial	114,433,959	0	114,433,959	50,464,011	0	50,464,011	63,969,948	0	63,969,948
99	444000	Public Street & Highway Lighting	6,702,211	0	6,702,211	4,452,118	0	4,452,118	2,250,093	0	2,250,093
99	499XXX	Unbilled Revenue	-2,232,531	0	-2,232,531	-2,425,955	0	-2,425,955	193,424	0	193,424
99	448000	Interdepartmental Revenue	999,779	0	999,779	790,277	0	790,277	209,502	0	209,502
TOTAL SALES TO ULTIMATE CUSTOMERS			684,340,235	0	684,340,235	434,408,055	0	434,408,055	249,932,180	0	249,932,180
1	447XXX	Sales for Resale	0	256,319,131	256,319,131	0	167,017,546	167,017,546	0	89,301,585	89,301,585
TOTAL SALES OF ELECTRICITY			684,340,235	256,319,131	940,659,366	434,408,055	167,017,546	601,425,601	249,932,180	89,301,585	339,233,765
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	567,270	0	567,270	347,369	0	347,369	219,901	0	219,901
1	453000	Sales of Water & Water Power	0	281,752	281,752	0	183,590	183,590	0	98,162	98,162
1	454000	Rent from Electric Property	2,796,303	61,256	2,797,559	1,864,849	39,914	1,904,763	871,454	21,342	892,796
1	456XXX	Other Electric Revenues	147,364	125,500,835	125,648,199	101,052	81,776,344	81,877,396	46,312	43,724,491	43,770,803
TOTAL OTHER OPERATING REVENUE			3,450,937	125,843,843	129,294,780	2,313,270	81,999,848	84,313,118	1,137,667	43,843,995	44,981,662
TOTAL ELECTRIC REVENUE			687,791,172	382,162,974	1,069,954,146	436,721,325	249,017,394	685,738,719	251,069,847	133,145,580	384,215,427
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	536,766	536,766	0	349,757	349,757	0	187,009	187,009
1	501000	Fuel	0	28,352,582	28,352,582	0	18,474,542	18,474,542	0	9,878,040	9,878,040
1	502000	Steam Expense	0	4,265,708	4,265,708	0	2,779,535	2,779,535	0	1,486,173	1,486,173
1	505000	Electric Expense	0	838,347	838,347	0	546,267	546,267	0	292,080	292,080
1	506000	Miscellaneous Steam Power Generation Expense	96,641	2,372,214	2,468,855	-313,598	1,545,735	1,232,137	410,239	826,479	1,236,718
1	507000	Rent	0	15,498	15,498	0	10,098	10,098	0	5,400	5,400
TOTAL STEAM POWER GENERATION EXPENSE			96,641	43,699,772	43,796,413	-313,598	28,474,772	28,161,174	410,239	15,225,000	15,635,239
MAINTENANCE											
1	510000	Supervision & Engineering	0	501,359	501,359	0	326,686	326,686	0	174,673	174,673
1	511000	Structures	0	610,113	610,113	0	397,550	397,550	0	212,563	212,563
1	512000	Boiler Plant	0	4,899,998	4,899,998	0	3,192,839	3,192,839	0	1,707,159	1,707,159
1	513000	Electric Plant	0	645,697	645,697	0	420,736	420,736	0	224,961	224,961
1	514000	Miscellaneous Steam Plant	0	661,490	661,490	0	431,027	431,027	0	230,463	230,463
TOTAL STEAM POWER GENERATION EXP			96,641	43,699,772	43,796,413	-313,598	28,474,772	28,161,174	410,239	15,225,000	15,635,239

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		REVENUES							
		SALES OF GAS:							
99	480000	Residential	133,455,198	0	91,727,283	0	41,727,915	0	41,727,915
99	4812XX	Commercial - Firm & Interruptible	68,251,928	0	47,940,384	0	20,311,544	0	20,311,544
99	4813XX	Industrial-Firm	3,290,764	0	2,099,848	0	1,190,916	0	1,190,916
99	481400	Interruptible	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-1,804,160	0	-1,417,397	0	-386,763	0	-386,763
99	484000	Interdepartmental Revenue	272,844	0	238,359	0	34,485	0	34,485
		TOTAL SALES TO ULTIMATE CUSTOMERS	203,466,574	0	140,588,477	0	62,878,097	0	62,878,097
		OTHER OPERATING REVENUES:							
99	483000	Sales for Resale	157,676,953	0	109,008,703	0	48,668,250	0	48,668,250
99	488000	Miscellaneous Service Revenues	29,592	0	15,818	0	13,774	0	13,774
99	489300	Transportation For Others	3,699,103	0	3,245,427	0	453,676	0	453,676
99	493000	Rent from Gas Property	-237	0	-297	0	60	0	60
4	495000	Other Gas Revenues	8,920,149	70,908	6,183,812	48,585	2,736,337	22,323	2,758,660
		TOTAL OTHER OPERATING REVENUES	170,325,560	70,908	118,453,463	48,585	51,872,097	22,323	51,894,420
		TOTAL GAS REVENUES	373,792,134	70,908	259,041,940	48,585	114,750,194	22,323	114,772,517
		PRODUCTION EXPENSES:							
G-804	804/805	City Gate Purchases	278,159,078	0	192,776,382	0	85,382,696	0	85,382,696
6	808XXX	Net Natural Gas Storage Transactions	-3,877,785	0	-2,619,007	0	-1,258,778	0	-1,258,778
6	811000	Gas Used for Products Extraction	-1,014,362	0	-703,553	0	-310,809	0	-310,809
10	813000	Other Gas Expenses	0	1,153,914	0	769,164	0	384,750	384,750
99	813010	Gas Technology Institute (GTI) Expenses	31,143	0	22,075	0	9,068	0	9,068
		TOTAL PRODUCTION EXPENSES	273,298,074	1,153,914	189,475,897	769,164	83,822,176	384,750	84,206,927
		UNDERGROUND STORAGE EXPENSES:							
1	814000	Supervision & Engineering	0	844	0	586	0	258	258
1	824000	Other Expenses	0	276,628	0	191,980	0	84,648	84,648
1	837000	Other Equipment	0	269,851	0	187,277	0	82,574	82,574
		TOTAL UNDERGROUND STORAGE OP. EXP	0	547,323	0	379,843	0	167,480	167,480
G-ADP		Depreciation Expense	0	501,805	0	348,253	0	153,552	153,552
1	404X40	Amortization Expense	0	227	0	158	0	69	69
G-OTX		Taxes Other Than FIT	0	172,335	0	119,600	0	52,735	52,735
		TOTAL UNDERGROUND STORAGE EXP	0	1,221,690	0	847,854	0	373,836	373,836

Σ① = 149,833,904  
 Σ② = 63,991,713

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

SETTLEMENT  
EXCHANGE POWER  
ELECTRIC

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	0	0	0
10	Taxes			
11	Total Production & Transmission	0	0	0
Distribution				
12	Operating Expenses			
13	Depreciation			
14	Taxes			
15	Total Distribution	0	0	0
16	Customer Accounting			
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	0	0	0
24	Operating Income before FIT	0	0	0
Federal Income Taxes				
25	Current Accrual (at 35%)	0	0	0
26	Deferred Income Taxes	0	0	0
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$0
<b>RATE BASE</b>				
PLANT IN SERVICE				
29	Intangible			
30	Production	79,626	79,626	
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	79,626	79,626	0
35	ACCUMULATED DEPRECIATION			
36	ACCUM. PROVISION FOR AMORTIZATION	62,068	62,068	
37	Total Accum. Depreciation & Amort.	62,068	62,068	0
38	GAIN ON SALE OF BUILDING			
39	WORKING CAPITAL			
40	DEFERRED TAXES	(3,155)	(3,155)	
41	TOTAL RATE BASE	\$14,403	\$14,403	\$0

J,

Avista Corporation  
 Settlement Exchange Power (WNP3) Adjustment - Washington  
 12 Months Ended 12/31/10

	<u>Monthly</u>	<u>Annual</u>
Normal amortization	\$204,169.23	\$2,450,030.76
Amount recorded for 12ME 12/31/10		<u>2,450,030.76</u>
Adjustment		\$0.00
Normal deferred FIT expense	-\$36,692.00	-\$440,304.00
Amount recorded for 12ME 12/31/10		<u>-440,304.00</u>
Adjustment		\$0.00
RATE BASE (\$000's)		
Production		\$79,626
Accum. amort. (AMA 2011)		• 62,068 ✓
Deferred FIT (AMA 2010)		<u>• -3,155 ✓</u>
Total rate base		<u><u>\$14,403</u></u>

Avista Corporation  
Settlement Exchange Power (WNP3) Adjustment

**Accumulated Amortization - Account 124930.ED.WA**

Period	Amorization	Balance
	-2,450,030.76	
201013	0	-58,392,792.56
201101	-204,169.23	-58,596,961.79
201102	-204,169.23	-58,801,131.02
201103	-204,169.23	-59,005,300.25
201104	-204,169.23	-59,209,469.48
201105	-204,169.23	-59,413,638.71
201106	-204,169.23	-59,617,807.94
201107	-204,169.23	-59,821,977.17
201108	-204,169.23	-60,026,146.40
201109	-204,169.23	-60,230,315.63
201110	-204,169.23	-60,434,484.86
201111	-204,169.23	-60,638,654.09
201112	-204,169.23	-60,842,823.32
	-2,450,030.76	
201113	0	-60,842,823.32
201201	-204,169.23	-61,046,992.55
201202	-204,169.23	-61,251,161.78
201203	-204,169.23	-61,455,331.01
201204	-204,169.23	-61,659,500.24
201205	-204,169.23	-61,863,669.47
201206	-204,169.23	-62,067,838.70
201207	-204,169.23	-62,272,007.93
201208	-204,169.23	-62,476,177.16
201209	-204,169.23	-62,680,346.39
201210	-204,169.23	-62,884,515.62
201211	-204,169.23	-63,088,684.85
201212	-204,169.23	-63,292,854.08
	-2,450,030.76	

TOTAL	(124,135,677)
Divide by 2	÷2
Beg/End Mo Avg	(62,067,839)
TOTAL	(744,814,064)
Divide by 12	÷12
Ave Monthly Average	(62,067,839)

**Deferred Federal Income Tax - Account 283120.ED.WA**

Period	Amorization	Balance
	440,304.00	
201013	0	-3,815,955.00
201101	36,692.00	-3,779,263.00
201102	36,692.00	-3,742,571.00
201103	36,692.00	-3,705,879.00
201104	36,692.00	-3,669,187.00
201105	36,692.00	-3,632,495.00
201106	36,692.00	-3,595,803.00
201107	36,692.00	-3,559,111.00
201108	36,692.00	-3,522,419.00
201109	36,692.00	-3,485,727.00
201110	36,692.00	-3,449,035.00
201111	36,692.00	-3,412,343.00
201112	36,692.00	-3,375,651.00
	440,304.00	
201113	0	-3,375,651.00
201201	36,692.00	-3,338,959.00
201202	36,692.00	-3,302,267.00
201203	36,692.00	-3,265,575.00
201204	36,692.00	-3,228,883.00
201205	36,692.00	-3,192,191.00
201206	36,692.00	-3,155,499.00
201207	36,692.00	-3,118,807.00
201208	36,692.00	-3,082,115.00
201209	36,692.00	-3,045,423.00
201210	36,692.00	-3,008,731.00
201211	36,692.00	-2,972,039.00
201212	36,692.00	-2,935,347.00
	440,304.00	

TOTAL	(6,310,998)
Divide by 2	÷2
Beg/End Mo Avg	(3,155,499)
TOTAL	(37,865,988)
Divide by 12	÷12
Ave Monthly Average	(3,155,499)



AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

RESTATING  
CDA SETTLEMENT  
**ELECTRIC**

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
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
<b>EXPENSES</b>				
<b>Production and Transmission</b>				
7	Operating Expenses	0	0	0
8	Purchased Power			
9	Depreciation and Amortization	0	0	0
10	Taxes	0		
11	Total Production & Transmission	0	0	0
<b>Distribution</b>				
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	0	0	0
18	Marketing	0	0	0
<b>Administrative &amp; General</b>				
19	Operating Expenses	0	0	0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	0	0	0
24	Operating Income before FIT	0	0	0
<b>Federal Income Taxes</b>				
25	Current Accrual	0	0	0
26	Deferred Income Taxes	35.0%		
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$0
<b>RATE BASE</b>				
<b>PLANT IN SERVICE</b>				
29	Intangible	1,647	\$1,647	
30	Production	0	0	0
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	1,647	1,647	0
35	ACCUMULATED DEPRECIATION	0	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	(476)	(476)	0
41	TOTAL RATE BASE	\$1,171	\$1,171	\$0

K<sub>c</sub>

AVISTA UTILITIES  
 WA COMMISSION BASIS ADJUSTMENT  
 CDA SETTLEMENT  
 DECEMBER 31, 2009

**CDA Settlement**

CRC Adjustment	Description	Cost	A/D	DFIT	Net Rate Base ADJ
k	CDA Settlement	-	-	-	(1)
l	CDA Settlement Deferral	1,535,488	-	(537,421)	998,067
m	CDA/SRR CDR	111,568	-	(39,049)	72,519 (2)
		<u>1,647,056</u>	<u>-</u>	<u>(576,470)</u>	<u>1,070,586</u>

Notes:

- (1) AMA Plant balance of \$36,719,161 (system) included in results, therefore, no adjustment needed. Associated DFIT of \$12,851,707 (system) included in Adjustment C.
- (2) AMA Plant balance of \$9,933,333 (system) included in results, therefore, no adjustment needed. Associated DFIT of \$3,476,667 (system) included in Adjustment C. The adjustment includes the deferral of costs not included in plant.

K<sub>2</sub>

CDA

K3

RESULTS OF CALCULATIONS

ADJUSTMENTS TO NET ELECTRIC UTIL PLT  
 For Twelve Months Ended December 31, 2010  
 (Average of Monthly Averages Basis)

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	765,579,515	1,152,902,261	1,918,481,776	468,419,612	752,469,330	1,220,888,942	297,159,903	400,432,931	697,592,834
ADJUSTMENTS:										
ACCUMULATED DEFERRED INCOME TAX:										
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	ADFIT - KF Reserve (190420)	471,596	0	471,596	471,596	0	471,596	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	102,962	102,962	0	68,356	68,356	0	34,606	34,606
12	Deferred F.I.T. - Plant in Service (282900)	0	-252,183,811	-252,183,811	0	-160,484,734	-160,484,734	0	-91,699,077	-91,699,077
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-12,434,010	-12,434,010	0	-8,254,939	-8,254,939	0	-4,179,071	-4,179,071
99	ADFIT - Boulder Park Idaho Write Off (190040)	610,010	0	610,010	610,010	0	610,010	0	0	610,010
99	ADFIT - WNP3 (283120)	-4,036,107	0	-4,036,107	-4,036,107	0	-4,036,107	0	0	-4,036,107
99	ADFIT - Lancaster (283312)	-97,514	0	-97,514	-97,514	0	-97,514	0	0	-97,514
99	Spokane River Relicensing (283322)	-288,878	0	-288,878	-268,537	0	-268,537	-20,341	0	-20,341
99	Spokane River PM&Es (283323)	-227,373	0	-227,373	-160,256	0	-160,256	-67,117	0	-67,117
99	ADFIT - Lake CDA CDR Fund (283324)	0	-3,213,194	-3,213,194	0	-2,093,717	-2,093,717	0	-1,119,477	-1,119,477
99	ADFIT - Lake CDA CDR Fund (283324)	-39,049	0	-39,049	-39,049	0	-39,049	0	0	-39,049
99	ADFIT - CDA IPA Fund Deposit (283325)	0	-320,833	-320,833	0	-209,055	-209,055	0	-111,778	-111,778
99	ADFIT - CDA IPA Fund Deposit (283325)	-78,826	0	-78,826	-37,841	0	-37,841	-40,985	0	-40,985
99	ADFIT - MT Lease Payments (283365)	-2,328,318	0	-2,328,318	-1,539,322	0	-1,539,322	-788,996	0	-788,996
99	CDA Lake Settlement (283382)	-646,199	0	-646,199	-537,421	0	-537,421	-108,778	0	-108,778
12	Electric portion of Bond Redemptions (283850)	0	-2,768,062	-2,768,062	0	-1,761,539	-1,761,539	0	-1,006,523	-1,006,523
1	Colstrip PCB (283200)	0	-539,293	-539,293	0	-351,403	-351,403	0	-187,890	-187,890
	TOTAL ACCUM DEFERRED INCOME TAX	-6,660,658	-284,207,947	-290,868,605	-6,244,451	-181,461,203	-187,705,654	-416,207	-102,746,744	-103,162,951
OTHER ADJUSTMENTS:										
99	Kettle Falls Disallowed Plant (101030)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,709,536	0	5,709,536	4,098,087	0	4,098,087	1,611,449	0	1,611,449
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	Boulder Park Disallowed Accumulated Depr (108050)	857,113	0	857,113	0	0	0	857,113	0	857,113
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	88,010	0	88,010	0	0	0	88,010	0	88,010
99	Invest in Exchange Power (124900, 124930)	22,458,223	0	22,458,223	22,458,223	0	22,458,223	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	-2,327,602	0	-2,327,602	-745,956	0	-745,956	-1,581,646	0	-1,581,646
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,493,426	0	-1,493,426	1,493,426	0	1,493,426
99	Lancaster Generation (182312)	278,611	0	278,611	278,611	0	278,611	0	0	0
99	Spokane River Relicensing (182322)	793,580	0	793,580	735,460	0	735,460	58,120	0	58,120
99	Spokane River PM&Es (182323)	660,422	0	660,422	465,821	0	465,821	194,601	0	194,601
99	CDA CDR Fund (182324)	111,568	0	111,568	111,568	0	111,568	0	0	0
99	CDA Lake Settlement (182382)	1,535,488	0	1,535,488	1,535,488	0	1,535,488	0	0	0
99	CDA Lake Settlement (186382)	310,795	0	310,795	0	0	0	310,795	0	310,795
99	Montana Riverbed Settlement (186360)	6,652,335	0	6,652,335	4,398,060	0	4,398,060	2,254,275	0	2,254,275
99	Net Perce Settlement - Idaho (186800)	318,609	0	318,609	0	0	0	318,609	0	318,609
4	Gain on Sale of General Office Bldg (253850)	0	-294,138	-294,138	0	-195,278	-195,278	0	-98,860	-98,860
	TOTAL OTHER ADJUSTMENTS	31,067,272	-294,138	30,773,134	27,705,210	-195,278	27,509,932	3,362,062	-98,860	3,263,202
	NET RATE BASE:	789,986,129	868,400,176	1,658,386,305	489,880,371	570,812,849	1,060,693,220	300,105,758	297,587,327	597,693,085

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	66.390%	33.610%
E-ALL	12	Net Electric Plant	63.638%	36.362%
E-ALL	13	Net Electric General Plant	64.139%	35.861%
E-ALL	99	Not Allocated	0.000%	0.000%

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

RESTATING  
SPOKANE RIVER DEFERRAL  
**ELECTRIC**

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
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
<b>EXPENSES</b>				
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	0	0	0
18	Marketing	0	0	0
Administrative & General				
19	Operating Expenses	0	0	0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	0	0	0
24	Operating Income before FIT	0	0	0
Federal Income Taxes				
25	Current Accrual	0	0	0
26	Deferred Income Taxes	35.0%		
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$0
<b>RATE BASE</b>				
PLANT IN SERVICE				
29	Intangible	1,201	\$1,201	
30	Production	0		
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	1,201	1,201	0
35	ACCUMULATED DEPRECIATION	0	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	(429)	(429)	
41	TOTAL RATE BASE	\$772	\$772	\$0

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AVISTA UTILITIES  
 WA COMMISSION BASIS ADJUSTMENT  
 SRR  
 DECEMBER 31, 2009

**Spokane River Relicensing**

GRC Adjustment	Description	Cost	A/D	DFIT	Net Rate Base ADJ
n	Spokane River Deferral	735,460	-	(268,537)	466,923
o	Spokane River PM&E Deferral	465,821	-	(160,256)	305,565
		1,201,281	-	(428,793)	772,488

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SRR

RESULTS OF ALLOCATIONS

ADJUSTMENTS TO NET ELECTRIC UTIL PLT  
For Twelve Months Ended December 31, 2010  
Average of Monthly Averages Basis  
Report ID:  
E-APL-12A

Ref/Basis	SYSTEM			WASHINGTON			IDAHO		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE	765,579,515	1,152,902,261	1,918,481,776	468,419,612	752,469,330	1,220,888,942	297,159,903	400,432,931	697,592,834
ADJUSTMENTS:									
ACCUMULATED DEFERRED INCOME TAX:									
12 FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99 ADFTT - KF Reserve (190420)	471,596	0	471,596	471,596	0	471,596	0	0	0
4 Deferred Gain on Sale of General Office (190850)	0	102,962	102,962	0	68,356	68,356	0	34,606	34,606
12 Deferred F.I.T. - Plant In Service (282900)	0	-252,183,811	-252,183,811	0	-160,484,734	-160,484,734	0	-91,699,077	-91,699,077
4 Deferred FIT - Common Plant (From Report C-DTX)	0	-12,434,010	-12,434,010	0	-8,254,939	-8,254,939	0	-4,179,071	-4,179,071
99 ADFTT - Boulder Park Idaho Write Off (190040)	610,010	0	610,010	0	0	0	610,010	0	610,010
99 ADFTT - WNF3 (283120)	-4,036,107	0	-4,036,107	-4,036,107	0	-4,036,107	0	0	0
99 ADFTT - Lancaster (283312)	-97,514	0	-97,514	-97,514	0	-97,514	0	0	0
99 Spokane River Relicensing (283322)	-288,878	0	-288,878	-268,537	0	-268,537	-20,341	0	-20,341
99 Spokane River PM&Es (283323)	-227,373	0	-227,373	-160,256	0	-160,256	-67,117	0	-67,117
1 ADFTT - Lake CDA CDR Fund (283324)	0	-3,213,194	-3,213,194	0	-2,093,717	-2,093,717	0	-1,119,477	-1,119,477
99 ADFTT - Lake CDA CDR Fund (283324)	-39,049	0	-39,049	-39,049	0	-39,049	0	0	0
1 ADFTT - CDA IPA Fund Deposit (283325)	0	-320,833	-320,833	0	-209,055	-209,055	0	-111,778	-111,778
99 ADFTT - CDA IPA Fund Deposit (283325)	-78,826	0	-78,826	-37,841	0	-37,841	-40,985	0	-40,985
99 ADFTT - MT Lease Payments (283365)	-2,328,318	0	-2,328,318	-1,539,322	0	-1,539,322	-788,996	0	-788,996
1 CDA Lake Settlement (283382)	0	-12,851,706	-12,851,706	0	-8,374,172	-8,374,172	0	-4,477,534	-4,477,534
99 CDA Lake Settlement (283382)	-646,199	0	-646,199	-537,421	0	-537,421	-108,778	0	-108,778
12 Electric portion of Bond Redemptions (283850)	0	-2,768,062	-2,768,062	0	-1,761,539	-1,761,539	0	-1,006,523	-1,006,523
1 Colstrip PCB (283200)	0	-539,293	-539,293	0	-351,403	-351,403	0	-187,890	-187,890
TOTAL ACCUM DEFERRED INCOME TAX	-6,660,658	-284,207,947	-290,868,605	-6,244,451	-181,461,203	-187,705,654	-416,207	-102,746,744	-103,162,951
OTHER ADJUSTMENTS:									
99 Kettle Falls Disallowed Plant (101030)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99 Kettle Falls Disallowed Accumulated Depr (108030)	5,709,536	0	5,709,536	4,098,087	0	4,098,087	1,611,449	0	1,611,449
99 Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99 Boulder Park Disallowed Accumulated Depr (108050)	857,113	0	857,113	0	0	0	857,113	0	857,113
1 Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99 DSM Programs (186710)	88,010	0	88,010	0	0	0	88,010	0	88,010
99 Invest in Exchange Power (124900, 124930)	22,458,223	0	22,458,223	22,458,223	0	22,458,223	0	0	0
99 Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99 Colstrip Disallowed AFUDC (111100)	-2,327,602	0	-2,327,602	-745,956	0	-745,956	-1,581,646	0	-1,581,646
E-ALL Colstrip 3 AFUDC Reallocation	0	0	0	-1,493,426	0	-1,493,426	1,493,426	0	1,493,426
99 Lancaster Generation (182312)	278,611	0	278,611	278,611	0	278,611	0	0	0
99 Spokane River Relicensing (182322)	793,580	0	793,580	735,460	0	735,460	58,120	0	58,120
99 Spokane River PM&Es (182323)	660,422	0	660,422	465,821	0	465,821	194,601	0	194,601
99 CDA CDR Fund (182324)	111,568	0	111,568	111,568	0	111,568	0	0	0
99 CDA Lake Settlement (182382)	1,535,488	0	1,535,488	1,535,488	0	1,535,488	0	0	0
99 CDA Lake Settlement (186382)	310,795	0	310,795	0	0	0	310,795	0	310,795
99 Montana Riverbed Settlement (186360)	6,652,335	0	6,652,335	4,398,060	0	4,398,060	2,254,275	0	2,254,275
99 Nez Perce Settlement - Idaho (186800)	318,609	0	318,609	0	0	0	318,609	0	318,609
4 Gain on Sale of General Office Bldg (253850)	0	-294,138	-294,138	0	-195,278	-195,278	0	-98,860	-98,860
TOTAL OTHER ADJUSTMENTS	31,067,272	-294,138	30,773,134	27,705,210	-195,278	27,509,932	3,362,062	-98,860	3,263,202
NET RATE BASE:	789,986,129	868,400,176	1,658,386,305	489,880,371	570,812,849	1,060,693,220	300,105,758	297,387,327	597,693,085
ALLOCATION RATIOS:									
E-ALL 1	Production/Transmission Ratio	100.000%		65.160%				34.840%	
E-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		66.390%				33.610%	
E-ALL 12	Net Electric Plant	100.000%		63.638%				36.362%	
E-ALL 13	Net Electric General Plant	100.000%		64.139%				35.861%	
E-ALL 99	Not Allocated	0.000%		0.000%				0.000%	

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

RESTATING  
MONTANA LEASE  
**ELECTRIC**

M<sub>1</sub>

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
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
<b>EXPENSES</b>				
Production and Transmission				
7	Operating Expenses	0	0	0
8	Purchased Power			
9	Depreciation and Amortization	0	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	0	0	0
18	Marketing	0	0	0
Administrative & General				
19	Operating Expenses	0	0	0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	0	0	0
24	Operating Income before FIT	0	0	0
Federal Income Taxes				
25	Current Accrual	0	0	0
26	Deferred Income Taxes	0		
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$0
<b>RATE BASE</b>				
PLANT IN SERVICE				
29	Intangible			
30	Production	4,398	4,398	0
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	4,398	4,398	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	(1,539)	(1,539)	0
41	TOTAL RATE BASE	\$2,859	\$2,859	\$0

ADJUSTMENTS TO NET ELECTRIC UTIL PLT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Description (Accounts)

Report ID:  
 E-APL-12A

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE		765,579,515	1,152,902,261	1,918,481,776	468,419,612	752,469,330	1,220,888,942
ADJUSTMENTS:							
ACCUMULATED DEFERRED INCOME TAX:							
12	FAS 109 Electric Plant (182310, 283170)	0	0	471,596	0	0	471,596
99	ADFTT - KF Reserve (190420)	471,596	0	471,596	0	0	471,596
4	Deferred Gain on Sale of General Office (190850)	0	102,962	102,962	0	68,356	68,356
12	Deferred F.I.T. - Plant In Service (282900)	0	-252,183,811	-252,183,811	0	-160,484,734	-160,484,734
4	Deferred F.T. - Common Plant (From Report C-DTX)	0	-12,434,010	-12,434,010	0	-8,254,939	-8,254,939
99	ADFTT - Boulder Park Idaho Write Off (190040)	610,010	0	610,010	610,010	0	610,010
99	ADFTT - WNF3 (283120)	-4,036,107	0	-4,036,107	-4,036,107	0	-4,036,107
99	ADFTT - Lancaster (283312)	-97,514	0	-97,514	-97,514	0	-97,514
99	Spokane River Relicensing (283322)	-288,878	0	-288,878	-288,537	0	-288,537
99	Spokane River PM&Es (283323)	-227,373	0	-227,373	-160,256	0	-160,256
1	ADFTT - Lake CDA CDR Fund (283324)	-39,049	-3,213,194	-3,213,194	-39,049	-2,093,717	-2,093,717
1	ADFTT - CDA IPA Fund Deposit (283325)	-320,833	0	-320,833	-37,841	0	-37,841
99	ADFTT - CDA IPA Fund Deposit (283325)	-78,826	0	-78,826	-78,826	0	-78,826
99	ADFTT - MT Lease Payments (283365)	-2,328,318	0	-2,328,318	-1,539,322	0	-1,539,322
1	CDA Lake Settlement (283382)	0	-12,851,706	-12,851,706	0	-8,374,172	-8,374,172
99	CDA Lake Settlement (283382)	-646,199	0	-646,199	-537,421	0	-537,421
12	Electric portion of Bond Redemptions (283850)	0	-2,768,062	-2,768,062	-1,761,539	-1,006,523	-2,768,062
1	Colstrip PCB (283200)	0	-539,293	-539,293	0	-351,403	-351,403
1	TOTAL ACCUM DEFERRED INCOME TAX	-6,660,658	-284,207,947	-290,868,605	-6,244,451	-181,461,203	-187,705,654
OTHER ADJUSTMENTS:							
99	Kettle Falls Disallowed Plant (101030)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,709,536	0	5,709,536	4,098,087	0	4,098,087
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0
99	Boulder Park Disallowed Accumulated Depr (108050)	857,113	0	857,113	0	0	857,113
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	65,177
99	DSM Programs (186710)	88,010	0	88,010	88,010	0	88,010
99	Invest in Exchange Power (124900, 124930)	22,458,223	0	22,458,223	22,458,223	0	22,458,223
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999
99	Colstrip Disallowed AFUDC (111100)	-2,327,602	0	-2,327,602	-745,956	0	-745,956
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,493,426	0	-1,493,426
99	Lancaster Generation (182312)	278,611	0	278,611	278,611	0	278,611
99	Spokane River Relicensing (182322)	793,580	0	793,580	735,460	0	735,460
99	Spokane River PM&Es (182323)	660,422	0	660,422	465,821	0	465,821
99	CDA CDR Fund (182324)	111,568	0	111,568	111,568	0	111,568
99	CDA Lake Settlement (182382)	1,535,488	0	1,535,488	1,535,488	0	1,535,488
99	CDA Lake Settlement (186382)	310,795	0	310,795	310,795	0	310,795
99	Montana Riverbed Settlement (186560)	6,652,335	0	6,652,335	4,398,060	0	4,398,060
99	Net Pecc Settlement - Idaho (186800)	318,609	0	318,609	318,609	0	318,609
4	Gain on Sale of General Office Bldg (253850)	0	-294,138	-294,138	0	-195,278	-195,278
TOTAL OTHER ADJUSTMENTS		31,067,272	-294,138	30,773,134	27,705,210	-195,278	27,509,932
NET RATE BASE:		789,986,129	868,400,176	1,658,386,305	489,880,371	570,812,849	1,060,693,220

ALLOCATION RATIOS:			
E-ALL 1	Production/Transmission Ratio	100.000%	65.160%
E-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	66.390%
E-ALL 12	Net Electric Plant	100.000%	63.638%
E-ALL 13	Net Electric General Plant	100.000%	64.139%
E-ALL 99	Not Allocated	0.000%	0.000%

M2



**Avista Utilites**  
Montana Settlement Lease Payment  
Rate Base Adjustment

<u>PERIOD</u>		WASHINGTON	
		Deferred Balance	Deferred Tax Bal
Dec	2009	4,736,382	(1,657,734)
Dec	2010	4,059,756	(1,420,915)
<b>TOTAL</b>		8,796,138	(3,078,648)
Divide by 2		÷2	÷2
Beg/End Mo Avg		4,398,069	(1,539,324)
Jan	2010	4,679,996	(1,637,999)
Feb	2010	4,623,611	(1,618,264)
Mar	2010	4,567,225	(1,598,529)
Apr	2010	4,510,840	(1,578,794)
May	2010	4,454,454	(1,559,059)
Jun	2010	4,398,069	(1,539,324)
Jul	2010	4,341,683	(1,519,589)
Aug	2010	4,285,298	(1,499,854)
Sep	2010	4,228,912	(1,480,119)
Oct	2010	4,172,527	(1,460,384)
Nov	2010	4,116,142	(1,440,650)
<b>TOTAL</b>		52,776,826	(18,471,889)
Divide by 12		÷12	÷12
Ave Monthly Average		4,398,069	(1,539,324)

**Net Rate Base Adjustment**

Washington	
Deferral Balance	4,398,069
Deferred Taxes	(1,539,324)
<b>Net Rate Base Adjustment</b>	<b><u>2,858,745</u></b>

AVISTA UTILITIES  
MONTANA RIVERBED SETTLEMENT AMORTIZATION

M4

	WASHINGTON							
	Deferral				ADFIT			
	Deferral	Interest	Amortization	Balance	Deferral	Interest	Amortization	Balance
Oct-07	2,194,333			2,194,333	(768,017)			(768,017)
Nov-07	219,433			2,413,766	(76,802)			(844,818)
Dec-07	219,434			2,633,200	(76,802)			(921,620)
Jan-08	215,300			2,848,500	(75,355)			(996,975)
Feb-08	228,218	11,182		3,087,900	(79,876)	(3,914)		(1,080,765)
Mar-08	230,156	11,182		3,329,238	(80,555)	(3,914)		(1,165,233)
Apr-08	224,558	11,182		3,564,978	(78,595)	(3,914)		(1,247,742)
May-08	224,558	11,182		3,800,718	(78,595)	(3,914)		(1,330,251)
Jun-08	224,558	11,182		4,036,458	(78,595)	(3,914)		(1,412,760)
Jul-08	224,558	9,734		4,270,750	(78,595)	(3,407)		(1,494,763)
Aug-08	224,558	9,734		4,505,042	(78,595)	(3,407)		(1,576,765)
Sep-08	224,558	9,734		4,739,334	(78,595)	(3,407)		(1,658,767)
Oct-08	224,558	9,734		4,973,626	(78,595)	(3,407)	-	(1,740,769)
Nov-08	224,558	(9,216)		5,188,968	(78,595)	3,226	-	(1,816,139)
Dec-08	224,040			5,413,008	(78,414)		-	(1,894,553)
Jan-09			(56,386)	5,356,623			19,735	(1,874,818)
Feb-09			(56,386)	5,300,237			19,735	(1,855,083)
Mar-09			(56,386)	5,243,852			19,735	(1,835,348)
Apr-09			(56,386)	5,187,466			19,735	(1,815,613)
May-09			(56,386)	5,131,081			19,735	(1,795,878)
Jun-09			(56,386)	5,074,695			19,735	(1,776,143)
Jul-09			(56,386)	5,018,310			19,735	(1,756,408)
Aug-09			(56,386)	4,961,924			19,735	(1,736,673)
Sep-09			(56,386)	4,905,539			19,735	(1,716,938)
Oct-09			(56,386)	4,849,153			19,735	(1,697,204)
Nov-09			(56,386)	4,792,768			19,735	(1,677,469)
Dec-09			(56,386)	4,736,382			19,735	(1,657,734)
Jan-10			(56,386)	4,679,997			19,735	(1,637,999)
Feb-10			(56,386)	4,623,611			19,735	(1,618,264)
Mar-10			(56,386)	4,567,226			19,735	(1,598,529)
Apr-10			(56,386)	4,510,840			19,735	(1,578,794)
May-10			(56,386)	4,454,455			19,735	(1,559,059)
Jun-10			(56,386)	4,398,069			19,735	(1,539,324)
Jul-10			(56,386)	4,341,684			19,735	(1,519,589)
Aug-10			(56,386)	4,285,298			19,735	(1,499,854)
Sep-10			(56,386)	4,228,913			19,735	(1,480,119)
Oct-10			(56,386)	4,172,527			19,735	(1,460,384)
Nov-10			(56,386)	4,116,142			19,735	(1,440,650)
Dec-10			(56,386)	4,059,756			19,735	(1,420,915)
Jan-11			(56,386)	4,003,371			19,735	(1,401,180)
Feb-11			(56,386)	3,946,985			19,735	(1,381,445)
Mar-11			(56,386)	3,890,600			19,735	(1,361,710)
Apr-11			(56,386)	3,834,214			19,735	(1,341,975)
May-11			(56,386)	3,777,829			19,735	(1,322,240)
Jun-11			(56,386)	3,721,443			19,735	(1,302,505)
Jul-11			(56,386)	3,665,058			19,735	(1,282,770)
Aug-11			(56,386)	3,608,672			19,735	(1,263,035)
Sep-11			(56,386)	3,552,287			19,735	(1,243,300)
Oct-11			(56,386)	3,495,901			19,735	(1,223,565)

M5

AVISTA UTILITIES  
MONTANA RIVERBED SETTLEMENT AMORTIZATION

	WASHINGTON							
	Deferral				ADFIT			
	Deferral	Interest	Amortization	Balance	Deferral	Interest	Amortization	Balance
Nov-11			(56,386)	3,439,516			19,735	(1,203,830)
Dec-11			(56,386)	3,383,130			19,735	(1,184,096)
Jan-12			(56,386)	3,326,745			19,735	(1,164,361)
Feb-12			(56,386)	3,270,359			19,735	(1,144,626)
Mar-12			(56,386)	3,213,974			19,735	(1,124,891)
Apr-12			(56,386)	3,157,588			19,735	(1,105,156)
May-12			(56,386)	3,101,203			19,735	(1,085,421)
Jun-12			(56,386)	3,044,817			19,735	(1,065,686)
Jul-12			(56,386)	2,988,432			19,735	(1,045,951)
Aug-12			(56,386)	2,932,046			19,735	(1,026,216)
Sep-12			(56,386)	2,875,661			19,735	(1,006,481)
Oct-12			(56,386)	2,819,275			19,735	(986,746)
Nov-12			(56,386)	2,762,890			19,735	(967,011)
Dec-12			(56,386)	2,706,504			19,735	(947,276)
Jan-13			(56,386)	2,650,119			19,735	(927,541)
Feb-13			(56,386)	2,593,733			19,735	(907,807)
Mar-13			(56,386)	2,537,348			19,735	(888,072)
Apr-13			(56,386)	2,480,962			19,735	(868,337)
May-13			(56,386)	2,424,577			19,735	(848,602)
Jun-13			(56,386)	2,368,191			19,735	(828,867)
Jul-13			(56,386)	2,311,806			19,735	(809,132)
Aug-13			(56,386)	2,255,420			19,735	(789,397)
Sep-13			(56,386)	2,199,035			19,735	(769,662)
Oct-13			(56,386)	2,142,649			19,735	(749,927)
Nov-13			(56,386)	2,086,264			19,735	(730,192)
Dec-13			(56,386)	2,029,878			19,735	(710,457)
Jan-14			(56,386)	1,973,493			19,735	(690,722)
Feb-14			(56,386)	1,917,107			19,735	(670,987)
Mar-14			(56,386)	1,860,722			19,735	(651,253)
Apr-14			(56,386)	1,804,336			19,735	(631,518)
May-14			(56,386)	1,747,951			19,735	(611,783)
Jun-14			(56,386)	1,691,565			19,735	(592,048)
Jul-14			(56,386)	1,635,180			19,735	(572,313)
Aug-14			(56,386)	1,578,794			19,735	(552,578)
Sep-14			(56,386)	1,522,409			19,735	(532,843)
Oct-14			(56,386)	1,466,023			19,735	(513,108)
Nov-14			(56,386)	1,409,638			19,735	(493,373)
Dec-14			(56,386)	1,353,252			19,735	(473,638)
Jan-15			(56,386)	1,296,867			19,735	(453,903)
Feb-15			(56,386)	1,240,481			19,735	(434,168)
Mar-15			(56,386)	1,184,096			19,735	(414,433)
Apr-15			(56,386)	1,127,710			19,735	(394,698)
May-15			(56,386)	1,071,325			19,735	(374,964)
Jun-15			(56,386)	1,014,939			19,735	(355,229)
Jul-15			(56,386)	958,554			19,735	(335,494)
Aug-15			(56,386)	902,168			19,735	(315,759)
Sep-15			(56,386)	845,783			19,735	(296,024)
Oct-15			(56,386)	789,397			19,735	(276,289)
Nov-15			(56,386)	733,012			19,735	(256,554)

M<sub>6</sub>

AVISTA UTILITIES  
MONTANA RIVERBED SETTLEMENT AMORTIZATION

	WASHINGTON							
	Deferral				ADFIT			
	Deferral	Interest	Amortization	Balance	Deferral	Interest	Amortization	Balance
Dec-15			(56,386)	676,626			19,735	(236,819)
Jan-16			(56,386)	620,241			19,735	(217,084)
Feb-16			(56,386)	563,855			19,735	(197,349)
Mar-16			(56,386)	507,470			19,735	(177,614)
Apr-16			(56,386)	451,084			19,735	(157,879)
May-16			(56,386)	394,699			19,735	(138,144)
Jun-16			(56,386)	338,313			19,735	(118,410)
Jul-16			(56,386)	281,928			19,735	(98,675)
Aug-16			(56,386)	225,542			19,735	(78,940)
Sep-16			(56,386)	169,157			19,735	(59,205)
Oct-16			(56,386)	112,771			19,735	(39,470)
Nov-16			(56,386)	56,386			19,735	(19,735)
Dec-16			(56,386)	-			19,735	0

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

RESTATING  
LANCASTER AMORTIZATION  
ELECTRIC

N<sub>i</sub>

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

N<sub>2</sub>

ADJUSTMENTS TO NET ELECTRIC UTIL PLT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Description (Accounts)

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis	Description (Accounts)	Direct	Allocated	Direct	Allocated	Direct	Allocated
E-PLT NET ELECTRIC PLANT IN SERVICE		765,279,515	1,152,902,261	468,419,612	752,469,330	297,159,903	400,432,931
ADJUSTMENTS:							
ACCUMULATED DEFERRED INCOME TAX:							
99	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0
99	ADFTT - KF Reserve (190420)	471,596	0	471,596	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	102,962	0	68,356	0	34,606
12	Deferred F.I.T. - Plant In Service (282900)	0	-252,183,811	-160,484,734	-160,484,734	0	-91,699,077
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-12,434,010	0	-8,254,939	0	-4,179,071
99	ADFTT - Boulder Park Idaho Write Off (190040)	610,010	0	610,010	0	610,010	0
99	ADFTT - WNP3 (283120)	-4,036,107	0	-4,036,107	0	0	0
99	ADFTT - Lancaster (283112)	-97,514	0	-97,514	0	0	0
99	Spokane River Relicensing (283322)	-288,878	0	-288,878	0	-20,341	0
99	Spokane River PM&E (283323)	-227,373	0	-160,256	0	-67,117	0
1	ADFTT - Lake CDA CDR Fund (283324)	0	-3,213,194	-39,049	-2,093,717	0	-1,119,477
99	ADFTT - Lake CDA CDR Fund (283324)	-39,049	0	-39,049	0	0	0
1	ADFTT - CDA IPA Fund Deposit (283325)	0	-320,833	0	-209,055	0	-111,778
99	ADFTT - CDA IPA Fund Deposit (283325)	-78,826	0	-37,841	-40,985	0	-40,985
99	ADFTT - CDA IPA Fund Deposit (283325)	-2,328,318	0	-1,539,322	-788,996	0	-788,996
1	ADFTT - MT Lease Payments (283365)	0	-12,851,706	0	-8,374,172	0	-4,477,534
99	CDA Lake Settlement (283382)	-646,199	0	-537,421	-108,778	0	-108,778
99	CDA Lake Settlement (283382)	0	-2,768,062	0	-1,761,539	0	-1,006,523
12	Electric portion of Bond Redemptions (283850)	0	-539,293	0	-351,403	0	-187,890
1	Colstrip PCB (283200)	-6,660,658	-284,207,947	-6,244,451	-181,461,203	-416,207	-102,746,744
TOTAL ACCUM DEFERRED INCOME TAX		-6,660,658	-284,207,947	-6,244,451	-181,461,203	-416,207	-102,746,744
OTHER ADJUSTMENTS:							
99	Kettle Falls Disallowed Plant (101030)	-7,311,234	0	-5,247,725	0	-2,063,509	0
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,709,536	0	4,098,087	0	1,611,449	0
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	0	0	-2,600,000	0
99	Boulder Park Disallowed Accumulated Depr (108050)	857,113	0	0	0	857,113	0
1	Weatherization Loans - Sandpoint (124350)	65,177	0	0	0	65,177	0
99	DSM Programs (186710)	88,010	0	0	0	88,010	0
99	Invest in Exchange Power (124900, 124930)	22,458,223	0	22,458,223	0	2,355,642	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	1,110,999	0	-1,581,646	0
99	Colstrip Disallowed AFUDC (111100)	-2,327,602	0	-745,956	0	0	0
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	-1,493,426	0	1,493,426	0
99	Lancaster Generation (182312)	278,611	0	278,611	0	0	0
99	Spokane River Relicensing (182322)	793,580	0	735,460	0	58,120	0
99	Spokane River PM&E (182323)	660,422	0	465,821	0	194,601	0
99	CDA CDR Fund (182324)	1,535,488	0	1,535,488	0	0	0
99	CDA Lake Settlement (182382)	310,795	0	310,795	0	0	0
99	CDA Lake Settlement (182382)	6,652,335	0	4,398,060	0	2,254,275	0
99	Montana Riverbed Settlement (186360)	318,609	0	0	0	318,609	0
99	Nez Percé Settlement - Idaho (186800)	-394,138	0	-195,278	0	-98,860	0
4	Gain on Sale of General Office Bldg (233850)	-294,138	0	-195,278	0	-98,860	0
TOTAL OTHER ADJUSTMENTS		-31,067,272	-294,138	27,705,210	-195,278	3,562,062	-98,860
NET RATE BASE:		789,986,129	868,400,176	489,880,371	570,812,849	300,105,758	297,587,327
ALLOCATION RATIOS:							
E-ALL	1 Production/Transmission Ratio	100.000%		65.160%		34.840%	
E-ALL	4 Jurisdictional 4-Factor Ratio	100.000%		66.390%		33.610%	
E-ALL	12 Net Electric Plant	100.000%		63.638%		36.362%	
E-ALL	13 Net Electric General Plant	100.000%		64.139%		35.861%	
E-ALL	99 Not Allocated	0.000%		0.000%		0.000%	

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

ELIMINATE  
B & O TAXES  
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business	(\$14,789)	(\$14,789)	
2	Interdepartmental Sales			
3	Sales For Resale			
4	Total Sales of Electricity	(14,789)	(14,789)	0
5	Other Revenue	(17)	(17)	
6	Total Electric Revenue	(14,806)	(14,806)	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	(14,761)	(14,761)	0
15	Total Distribution	(14,761)	(14,761)	0
16	Customer Accounting			
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses	0	0	
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	(14,761)	(14,761)	0
24	Operating Income before FIT	(45)	(45)	0
Federal Income Taxes				
25	Current Accrual	35.0%	(16)	(16)
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	(\$29)	(\$29)	\$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

0,

**AVISTA UTILITIES**  
**ELIMINATE B & O TAXES**  
**TWELVE MONTHS ENDED DECEMBER 31, 2010**  
 Electric

	<u>Washington</u>	<u>Idaho</u>
Expense per Account 408.12 <i>(Results Report E-OTX-12A)</i>	① 14,849,283	3,011,831
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	① (88,660)	
<b>B&amp;O Taxes Collected through Schedule 58 and 58A</b>	<u>14,806,131</u>	<u>3,018,148</u>
<b>Net Impact on NOI Before FIT</b> <i>(before ID SIT)</i>	<u>(\$45,507)</u>	<u>(\$6,316)</u>

For WA & ID this adjustment eliminates the impact of Schedule  
 58 and WA Sch 58A from both revenues & expense.

Σ ① = 14,760,623



**AVISTA UTILITIES  
B & O TAX COLLECTED  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
ELECTRIC**

DESCRIPTION	CLASS	Schedule 58	Schedule 58A (1)	12ME 12/10 Total
<b>WASHINGTON-E6</b>				
<b>GENERAL BUSINESS</b>				
Residential	1	6,514,586.04	-43,206.17	6,471,379.87
Commercial	21	7,657,130.65	-43,631.61	7,613,499.04
Industrial-Firm-Misc	31	523,343.22	-1.02	523,342.20
-Firm-Pumping	39	5,069.31	-1,199.31	3,870.00
Street Lighting	51	177,281.23	-621.70	176,659.53
Total General Business		14,877,410.45	-88,659.81	14,788,750.64
<b>OTHER REVENUES</b>				
-Theft of Service	18	0.00	0.00	0.00
-Energy Exchanger	61-63	0.00	0.00	0.00
-Rent Electric Prop.	85	17,279.81	0.00	17,279.81
-Other Electric Rev.	86	100.32	0.00	100.32
Total Other Revenues		17,380.13	0.00	17,380.13
<b>TOTAL</b>		14,894,790.58	-88,659.81	14,806,130.77
(2) Reverse Interdepartmental	80	77.34		77.34

DESCRIPTION	CLASS	SCH	12ME 12/10
<b>IDAHO-E6</b>			
<b>GENERAL BUSINESS</b>			
Residential	1	58	1,339,350.63
Commercial	21	58	1,572,522.77
Industrial-Firm-Misc	31	58	66,832.28
-Firm-Pumping	39	58	3,489.10
Street Lighting	51	58	35,755.68
Total General Business			3,017,950.46
-Theft of Service	18	58	0.00
-Rent Electric Prop.	85	58	197.11
Total Other Revenues			197.11
<b>TOTAL</b>			3,018,147.57
(2) Reverse Interdepartmental	80	58	0.00
<b>SYSTEM TOTAL</b>			17,824,278.34
			0.00

(1) Schedule 58A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Electric Revenue Meters Report by Location Twelve Months Ended for Report Date : '12/31/2010', Revenue Class : %

Rate Schedule Num:058

State Cdt Ferc Acct Revenue Class ID	Revenue Amt												12 Month Total
	201001	201002	201003	201004	201005	201006	201007	201008	201009	201010	201011	201012	
440000 01	132,661.48	133,094.34	121,700.52	114,610.98	104,009.87	89,518.87	85,882.53	96,449.37	90,959.74	84,903.40	107,801.99	157,757.54	1,339,550.63
442200 21	141,831.82	130,641.29	123,840.51	123,136.90	123,616.39	122,464.74	124,969.26	141,143.40	139,887.91	126,513.31	130,042.66	144,434.58	1,572,522.77
442300 31	5,339.93	5,270.45	5,005.28	4,819.64	5,132.75	4,996.17	5,711.57	6,815.91	6,867.88	5,787.77	5,294.81	5,790.12	66,832.28
39 39	305.41	232.19	285.55	281.07	342.34	221.90	261.23	492.01	543.71	287.54	104.68	131.47	3,489.10
444000 51	2,943.22	2,945.03	2,927.75	2,927.75	2,941.56	2,941.67	2,951.81	2,977.25	2,982.16	2,986.87	3,113.65	3,116.96	35,755.68
448000 80	18.57	16.52	16.32	14.79	12.86	(79.06)	20.18	20.18	12.72	12.73	12.73	12.73	197.11
454000 85	23.41	11.87	17.64	17.64	17.64	17.64	20.18	20.18	12.72	12.73	12.73	12.73	197.11
	303,123.84	272,211.69	253,793.57	245,808.77	236,073.41	220,081.83	219,796.58	247,898.12	241,254.12	220,491.62	246,370.52	311,243.40	3,018,147.57
W/A 440000 01	786,134.55	679,939.26	602,997.41	555,192.33	482,910.98	431,673.92	409,992.16	509,753.40	447,365.57	414,465.49	470,978.31	723,180.66	6,514,586.04
442200 21	678,538.09	650,536.38	610,243.94	611,139.31	596,214.72	603,076.05	627,795.61	715,391.36	666,879.59	624,150.25	598,005.77	675,159.58	7,657,130.65
442300 31	44,912.71	43,157.45	41,364.86	43,282.46	41,772.56	42,272.58	42,701.98	45,511.91	48,177.94	42,968.71	43,081.12	44,138.94	523,343.22
39 39	228.81	234.71	224.90	239.46	307.66	522.80	563.91	858.28	847.79	524.63	265.59	250.77	5,069.31
444000 51	7,133.96	7,598.31	16,243.63	16,243.79	16,247.68	16,273.69	16,272.43	16,174.50	16,209.77	16,282.22	16,279.94	16,311.31	177,281.23
448000 80	36.80	130.35	126.02	131.03	127.00	(551.20)	-	-	-	-	21.12	56.22	77.34
454000 85	1,425.92	1,425.92	1,425.92	1,425.92	1,424.30	1,435.93	1,452.65	1,452.65	1,452.65	1,452.65	1,452.65	1,452.65	17,279.81
456000 86	16.72	16.72	16.72	16.72	16.72	16.72	-	-	-	-	-	-	100.32
	1,518,427.56	1,383,039.10	1,272,653.40	1,227,671.02	1,139,021.62	1,094,722.49	1,098,778.74	1,289,142.10	1,180,933.31	1,099,843.95	1,130,084.50	1,460,550.13	14,894,867.92
Total	1,821,551.40	1,655,250.79	1,526,446.97	1,473,479.79	1,375,095.03	1,314,804.42	1,318,575.32	1,537,040.22	1,422,187.43	1,320,335.57	1,376,485.02	1,771,793.53	17,913,015.49

05

Electric Revenue Meters Report by Location Twelve Months Ended for Report Date : '12/31/2010', Revenue Class : '%'  
 Rate Schedule Num:058A

State Cde	Ferc Acct	Revenue Class	Period												12 Month Total
			201001	201002	201003	201004	201005	201006	201007	201008	201009	201010	201011	201012	
440000	01	(5,633.47)	(4,790.13)	(4,369.18)	(3,906.07)	(3,459.35)	(2,601.20)	(2,488.98)	(2,461.92)	(2,544.30)	(2,539.82)	(3,379.64)	(5,032.11)	(43,206.17)	
442200	21	(5,162.93)	(4,433.46)	(4,102.84)	(3,725.41)	(3,293.24)	(2,957.07)	(3,196.85)	(3,289.82)	(2,907.59)	(2,685.00)	(3,233.58)	(4,643.82)	(43,631.61)	
442300	31	(1.02)												(1.02)	
	39	(105.07)	(99.30)	(94.86)	(104.77)	(94.33)	(99.58)	(85.37)	(161.93)	(138.98)	(83.21)	(61.63)	(70.28)	(1,199.31)	
	51	(54.10)	(55.40)	(51.18)	(51.18)	(51.18)	(51.18)	(51.18)	(51.18)	(51.18)	(51.18)	(51.18)	(51.58)	(621.70)	
444000	51	(10,956.59)	(9,378.29)	(8,618.06)	(7,787.43)	(6,898.10)	(5,709.03)	(5,822.38)	(5,964.85)	(5,642.05)	(5,359.21)	(6,726.03)	(9,797.79)	(88,659.81)	

De

Transaction Analysis Selection: Accounting Period : '2010%' , GI Ferc Account : '408120' , Statind Parameter 1 : 'DL'

Ferc Acct Service	Jurisdiction	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408120 ED	ID	3,011,831.21	3,011,831.21	0.00	0.00
	WA	14,849,283.13	14,849,283.13	0.00	0.00
		17,861,114.34	17,861,114.34	0.00	0.00
GD	ID	1,129,624.77	0.00	1,129,624.77	0.00
	OR	3,584,582.99	0.00	0.00	3,584,582.99
	WA	5,112,214.33	0.00	5,112,214.33	0.00
		9,826,422.09	0.00	6,241,839.10	3,584,582.99
Total		27,687,536.43	17,861,114.34	6,241,839.10	3,584,582.99

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

P,

PROPERTY TAX  
ADJUSTMENT  
ELECTRIC

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	58	58	0
11	Total Production & Transmission	58	58	0
Distribution				
12	Operating Expenses			
13	Depreciation			
14	Taxes	0	0	0
15	Total Distribution	0	0	0
16	Customer Accounting			
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses			
20	Depreciation			
21	Taxes	1	1	0
22	Total Admin. & General	1	1	0
23	Total Electric Expenses	59	59	0
24	Operating Income before FIT	(59)	(59)	0
Federal Income Taxes				
25	Current Accrual (at 35%)	(21)	(21)	0
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	(\$38)	(\$38)	\$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

## AVISTA UTILITIES

Property Tax Adjustment-Electric  
For the Twelve Months Ended December 31, 2010

		System	Washington	Idaho
Property Tax Adjustment				
	Prod/Trans	168,676	109,910	58,766
	Distribution	198,665	198,633	32
	General	3,111	2,066	1,045
Idaho SIT	0.015093	-903		-903
Total expenses		369,549	310,609	58,940
Operating income before FIT		-369,549	-310,609	-58,940
FIT	0.350	-129,342	-108,713	-20,629
Net operating income		-240,207	-201,896	-38,311

AVISTA UTILITIES

Property Tax Adjustment-Electric  
For the Twelve Months Ended December 31, 2010

Functionalization based on Plant Balances at 12/31/2009

	System	Washington	Idaho	Montana	Oregon
Production	91,507	85,412	12	3,529	2,554
Transmission	77,169	76,581	12	437	139
Distribution	198,665	198,633	30	2	0
General	3,111	3,110	1	0	0
<b>Total</b>	<b>370,453</b>	<b>363,736</b>	<b>56</b>	<b>3,968</b>	<b>2,693</b>

Allocation Percentages

Production	23.482%	22.252%	88.945%	94.850%
Transmission	21.054%	22.313%	11.014%	5.150%
Distribution	54.609%	53.871%	0.041%	0.000%
General	0.855%	1.563%	0.000%	0.000%
<b>Total</b>		<b>100.000%</b>	<b>99.999%</b>	<b>100.000%</b>

Allocate to each state based on function:

	System	Washington	Idaho
<b>WA Property Tax Adjustment</b>			
Prod/Trans	1	161,993	105,555
Distribution	99	198,633	198,633
General	4	3,110	2,065
<b>Total</b>		<b>363,736</b>	<b>306,253</b>
<b>ID Property Tax Adjustment</b>			
Prod/Trans	1	24	16
Distribution	99	30	0
General	4	1	1
<b>Total</b>		<b>55</b>	<b>17</b>
<b>MT Property Tax Adjustment</b>			
Prod/Trans	1	3,966	2,584
Distribution	99	2	0
General	4	0	0
<b>Total</b>		<b>3,968</b>	<b>2,584</b>
<b>OR Property Tax Adjustment</b>			
Prod/Trans	1	2,693	1,755
Distribution	99	0	0
General	4	0	0
<b>Total</b>		<b>2,693</b>	<b>1,755</b>
<b>Prod/Trans Total</b>		<b>168,676</b>	<b>109,910</b>
<b>Distribution Total</b>		<b>198,665</b>	<b>198,633</b>
<b>General Total</b>		<b>3,111</b>	<b>2,066</b>
<b>Total Adjustment</b>		<b>370,452</b>	<b>310,609</b>
<b>Allocation Notes</b>			
Prod/Trans Alloc Ratio	1	100.000%	65.160%
Jurisdictional 4 Factor Ratio	4	100.000%	66.390%
Direct	99	0.000%	0.000%

## AVISTA UTILITIES

**Property Tax Adjustment**  
**For the Twelve Months Ended December 31, 2010**

	<u>Electric</u>	<u>Gas</u>
<u>Washington</u>		
Current Period Expense	6,520,000	1,756,000
Accrual per Results by State (Situs)	6,156,264	1,842,118
Adjustment	363,736	(86,118)
<u>Idaho</u>		
Current Period Expense	3,830,000	803,000
Accrual per Results by State (Situs)	3,829,944	802,707
Adjustment	56	293
<u>Montana</u>		
Current Period Expense	6,615,000	
Accrual per Results by State (Situs)	6,611,032	
Adjustment	3,968	
<u>Oregon</u>		
Current Period Expense	8,000	
Cyote Springs Expense for 2010	1,843,000	
<b>Subtotal Expense</b>	<b>1,851,000</b>	
Accrual per Results by State (Situs)	1,848,307	
Adjustment	2,693	
<u>Colstrip Indirect (Note 1)</u>		
Current Period Expense	4,680	
Accrual per Results	3,129	
Adjustment	1,551	
Total	372,004	(85,825)
Remove Colstrip Indirect	(1,551)	
Total	370,453	-85,825
<u>Total</u>		
Current Period Expense	16,977,680	2,559,000
Amount reflected in results (E-OTX-12A & G-OTX-12A)	18,448,676	2,644,825
Adjustment	(1,470,996)	(85,825)

**Note 1** This amount is related to property tax that we are paying to Pacificore for our portion of a indirect property tax. This amount does not fluctuate and is immaterial to the total property tax adjustment.



**PROPERTY TAX ESTIMATES FOR 2011 - to Karen Schuh on February 10, 2011**

	Actual (Accrued OR) 2009
<b>SUMMARY:</b>	
<b>ELECTRIC:</b>	
WASHINGTON	4,876
EST ADJ TO WASH	3,190
IDAHO	6,164
MONTANA	6
OREGON - Transm line only	1,856
OREGON - Coyote Springs II	
<b>SUBTOTAL</b>	<b>16,092</b>
<b>GAS:</b>	
WASHINGTON	1,433
IDAHO	722
OREGON	1,649
OTHER	0
<b>SUBTOTAL</b>	<b>3,804</b>
<b>TOTAL EST TAX</b>	<b>19,896</b>

Actual /Estimate 2010
6,520
3,830
6,615
8
1,843
18,816
1,756
803
1,651
0
4,210
23,026

Estimate 2011
6,884
4,167
7,008
8
1,911
19,978
1,854
842
1,790
0
4,485
24,463

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

UNCOLLECTIBLE  
EXPENSE  
ELECTRIC

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	471	471	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	471	471	0
24	Operating Income before FIT	(471)	(471)	0
Federal Income Taxes				
25	Current Accrual (at 35%)	(165)	(165)	0
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	(\$306)	(\$306)	\$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

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**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED DECEMBER 31, 2010**

**CALCULATION OF ADJUSTMENT:**

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
<b>ELECTRIC</b>			
Actual Net Write-offs (1)	1,987,677	1,571,627	416,050
Less:			
Accrual for Write-offs (2)	<u>1,674,638</u>	<u>1,099,467</u> JSS - 02/10/11	<u>575,171</u> JSS - 02/10/11
Equals			
Net Under (Over) Accrued	<u>313,039</u>	<u>472,160</u>	<u>(159,121)</u>
<b>GAS</b>			
Actual Net Write-offs (1)	625,697	520,250	105,447
Less:			
Accrual for Write-offs (2)	<u>1,036,599</u>	<u>688,944</u> JSS - 02/10/11	<u>347,655</u> JSS - 02/10/11
Equals			
Net Under (Over) Accrued	<u>(410,902)</u>	<u>(168,694)</u>	<u>(242,208)</u>

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.



**ALLOCATION OF WRITE-OFFS TO SERVICES:**

	<u>Sales to Ultimate Customers (1)</u>	<u>Percent</u>	<u>Allocated Net Write-offs (2)</u>
	(a)	(b)	(c)
<b>WASHINGTON TOTALS</b>			
Electric	434,408,055	75.130%	1,571,627
Gas	143,833,904	24.870%	520,250
Total	<u>578,241,959</u>	100.000%	<u>2,091,877</u>
<b>IDAHO TOTALS</b>			
Electric	249,932,180	79.780%	416,050
Gas	63,331,773	20.220%	105,447
Total	<u>313,263,953</u>	100.000%	<u>521,497</u>
<b>Total Company</b>	<u>891,505,912</u>		<u>2,613,374</u>

- (1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.
- (2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA	200	<u>3,587,507</u>	JSS - 02/10/11
Reinstatements WA	600	<u>(920,369)</u>	JSS - 02/10/11
Recoveries WA	700	<u>(575,261)</u>	JSS - 02/10/11
		2,091,877	
<u>Idaho</u>			
Write-Offs ID	200	<u>1,354,553</u>	JSS - 02/10/11
Reinstatements ID	600	<u>(408,706)</u>	JSS - 02/10/11
Recoveries ID	700	<u>(424,350)</u>	JSS - 02/10/11
		521,497	
		2,613,374	(0) check

RESULTS OF OPERATIONS

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AVISTA UTILITIES  
 ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 E-OPS-12A

Ref/Basis	Account	Description	Direct		Allocated		Total		Direct	Allocated	Total
			Allocated	Total	Direct	Allocated	Direct	Allocated			
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	298,043,691	0	298,043,691	197,442,213	0	197,442,213	100,601,478	0	100,601,478
99	442200	Commercial - Firm & Int.	266,393,126	0	266,393,126	183,685,391	0	183,685,391	82,707,735	0	82,707,735
1	442300	Industrial	114,433,959	0	114,433,959	50,464,011	0	50,464,011	63,969,948	0	63,969,948
99	444000	Public Street & Highway Lighting	6,702,211	0	6,702,211	4,452,118	0	4,452,118	2,250,093	0	2,250,093
99	499XXX	Unbilled Revenue	-2,232,531	0	-2,232,531	-2,425,955	0	-2,425,955	193,424	0	193,424
99	448000	Interdepartmental Revenue	999,779	0	999,779	790,277	0	790,277	209,502	0	209,502
TOTAL SALES TO ULTIMATE CUSTOMERS			684,340,235	0	684,340,235	434,408,055	0	434,408,055	249,932,180	0	249,932,180
1	447XXX	Sales for Resale	0	256,319,131	256,319,131	0	167,017,546	167,017,546	0	89,301,585	89,301,585
TOTAL SALES OF ELECTRICITY			684,340,235	256,319,131	940,659,366	434,408,055	167,017,546	601,425,601	249,932,180	89,301,585	339,233,765
<b>OTHER OPERATING REVENUE:</b>											
99	451000	Miscellaneous Service Revenue	567,270	0	567,270	347,369	0	347,369	219,901	0	219,901
1	453000	Sales of Water & Water Power	0	281,752	281,752	0	183,590	183,590	0	98,162	98,162
1	454000	Rent from Electric Property	2,736,303	61,256	2,797,559	1,864,849	39,914	1,904,763	871,454	21,342	892,796
1	456XXX	Other Electric Revenues	147,364	125,500,835	125,648,199	101,052	81,776,344	81,877,396	46,312	43,724,491	43,770,803
TOTAL OTHER OPERATING REVENUE			3,450,937	125,843,843	129,294,780	2,313,270	81,999,848	84,313,118	1,137,667	43,843,995	44,981,662
TOTAL ELECTRIC REVENUE			687,791,172	382,162,974	1,069,954,146	436,721,325	249,017,394	685,738,719	251,069,847	133,145,580	384,215,427
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	536,766	536,766	0	349,757	349,757	0	187,009	187,009
1	501000	Fuel	0	28,352,582	28,352,582	0	18,474,542	18,474,542	0	9,878,040	9,878,040
1	502000	Steam Expense	0	4,265,708	4,265,708	0	2,779,535	2,779,535	0	1,486,173	1,486,173
1	505000	Electric Expense	0	838,347	838,347	0	546,267	546,267	0	292,080	292,080
1	506000	Miscellaneous Steam Power Generation Expense	96,641	2,372,214	2,468,855	-313,598	1,545,735	1,232,137	410,239	826,479	1,236,718
1	507000	Rent	0	15,498	15,498	0	10,098	10,098	0	5,400	5,400
TOTAL STEAM POWER GENERATION EXPENSE			96,641	38,088,407	38,184,908	-313,598	28,474,772	28,161,174	410,239	15,225,000	15,635,239
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	501,359	501,359	0	326,686	326,686	0	174,673	174,673
1	511000	Structures	0	610,113	610,113	0	397,550	397,550	0	212,563	212,563
1	512000	Boiler Plant	0	4,899,998	4,899,998	0	3,192,839	3,192,839	0	1,707,159	1,707,159
1	513000	Electric Plant	0	645,697	645,697	0	420,736	420,736	0	224,961	224,961
1	514000	Miscellaneous Steam Plant	0	661,490	661,490	0	431,027	431,027	0	230,463	230,463
TOTAL MAINTENANCE			0	12,719,657	12,719,657	0	8,168,841	8,168,841	0	4,170,757	4,170,757
TOTAL STEAM POWER GENERATION EXP			96,641	50,808,064	50,904,565	-313,598	36,643,614	36,322,015	410,239	19,395,757	19,732,772



AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 G-OPS-12A

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		<b>REVENUES</b>							
		<b>SALES OF GAS:</b>							
99	480000	Residential	133,455,198	0	91,727,283	0	41,727,915	0	41,727,915
99	4812XX	Commercial - Firm & Interruptible	68,251,928	0	47,940,384	0	20,311,544	0	20,311,544
99	4813XX	Industrial-Firm	3,290,764	0	2,099,848	0	1,190,916	0	1,190,916
99	481400	Interruptible	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-1,804,160	0	-1,417,397	0	-386,763	0	-386,763
99	484000	Interdepartmental Revenue	272,844	0	238,359	0	34,485	0	34,485
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>203,466,574</b>	<b>0</b>	<b>140,588,477</b>	<b>0</b>	<b>62,878,097</b>	<b>0</b>	<b>62,878,097</b>
		<b>OTHER OPERATING REVENUES:</b>							
99	483000	Sales for Resale	157,676,953	0	109,008,703	0	48,668,250	0	48,668,250
99	488000	Miscellaneous Service Revenues	29,592	0	15,818	0	13,774	0	13,774
99	489300	Transportation For Others	3,699,103	0	3,245,427	0	453,676	0	453,676
99	493000	Rent from Gas Property	-237	0	-297	0	60	0	60
4	495000	Other Gas Revenues	8,920,149	70,908	6,183,812	48,585	2,736,337	22,323	2,758,660
		<b>TOTAL OTHER OPERATING REVENUES</b>	<b>170,325,560</b>	<b>70,908</b>	<b>118,453,463</b>	<b>48,585</b>	<b>51,872,097</b>	<b>22,323</b>	<b>51,894,420</b>
		<b>TOTAL GAS REVENUES</b>	<b>373,792,134</b>	<b>70,908</b>	<b>259,041,940</b>	<b>48,585</b>	<b>114,750,194</b>	<b>22,323</b>	<b>114,772,517</b>
		<b>PRODUCTION EXPENSES:</b>							
G-804	804/805	City Gate Purchases	278,159,078	0	192,776,382	0	85,382,696	0	85,382,696
6	808XXX	Net Natural Gas Storage Transactions	-3,877,785	0	-2,619,007	0	-1,258,778	0	-1,258,778
6	811000	Gas Used for Products Extraction	-1,014,362	0	-703,553	0	-310,809	0	-310,809
10	813000	Other Gas Expenses	0	1,153,914	0	779,492	374,422	0	374,422
99	813010	Gas Technology Institute (GTI) Expenses	31,143	0	22,075	0	9,068	0	9,068
		<b>TOTAL PRODUCTION EXPENSES</b>	<b>273,298,074</b>	<b>1,153,914</b>	<b>189,475,897</b>	<b>779,492</b>	<b>83,822,177</b>	<b>374,422</b>	<b>84,196,599</b>
		<b>UNDERGROUND STORAGE EXPENSES:</b>							
1	814000	Supervision & Engineering	0	844	0	586	0	258	258
1	824000	Other Expenses	0	276,628	0	191,980	0	84,648	84,648
1	837000	Other Equipment	0	269,851	0	187,277	0	82,574	82,574
		<b>TOTAL UNDERGROUND STORAGE OP. EXP</b>	<b>0</b>	<b>547,323</b>	<b>0</b>	<b>379,843</b>	<b>0</b>	<b>167,480</b>	<b>167,480</b>
G-ADP		<b>Depreciation Expense</b>	<b>0</b>	<b>501,805</b>	<b>0</b>	<b>348,253</b>	<b>0</b>	<b>153,552</b>	<b>153,552</b>
1	404X40	Amortization Expense	0	227	0	158	0	69	69
G-OTX		<b>Taxes Other Than FIT</b>	<b>0</b>	<b>172,335</b>	<b>0</b>	<b>119,600</b>	<b>0</b>	<b>52,735</b>	<b>52,735</b>
		<b>TOTAL UNDERGROUND STORAGE EXP</b>	<b>0</b>	<b>1,221,690</b>	<b>0</b>	<b>847,854</b>	<b>0</b>	<b>373,836</b>	<b>373,836</b>

① = 147,877,904  
 ② = 147,371,773

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AVISTA UTILITIES

RESULTS OF OPERATIONS

**Report ID:**  
G-OPS-12A  
**GAS OPERATING STATEMENT**  
For Twelve Months Ended December 31, 2010  
Average of Monthly Averages Basis

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION</b>											
3	870000	Supervision & Engineering	164,847	547,961	712,808	98,356	364,186	462,542	66,491	183,775	250,266
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,012,717	129,901	2,142,618	1,454,161	86,335	1,540,496	558,556	43,566	602,122
3	875000	Measuring & Reg Sta Exp-General	103,792	0	103,792	65,968	0	65,968	37,824	0	37,824
3	876000	Measuring & Reg Sta Exp-Industrial	13,516	0	13,516	8,042	0	8,042	5,474	0	5,474
3	877000	Measuring & Reg Sta Exp-City Gate	163,288	0	163,288	64,917	0	64,917	98,371	0	98,371
3	878000	Meter & House Regulator Expenses	880,947	0	880,947	657,924	0	657,924	223,023	0	223,023
3	879000	Customer Installation Expenses	1,314,409	80,007	1,394,416	722,737	53,174	775,911	591,672	26,833	618,505
3	880000	Other Expenses	950,498	693,682	1,644,180	675,737	461,035	1,136,772	274,761	232,647	507,408
3	881000	Rents	60	24,470	24,530	60	16,263	16,323	0	8,207	8,207
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	141,854	75	141,929	52,637	50	52,687	89,217	25	89,242
3	887000	Mains	1,542,454	1,531	1,543,985	1,014,148	1,018	1,015,166	528,306	513	528,819
3	889000	Measuring & Reg Sta Exp-General	233,193	40	233,233	123,556	27	123,583	109,637	13	109,650
3	890000	Measuring & Reg Sta Exp-Industrial	108,965	26,751	135,716	51,718	17,779	69,497	57,247	8,972	66,219
3	891000	Measuring & Reg Sta Exp-City Gate	104,020	115	104,135	57,974	76	58,050	46,046	39	46,085
3	892000	Services	633,272	552,023	1,185,295	487,817	366,886	854,703	145,455	185,137	330,592
3	893000	Meters & House Regulators	336,942	611,730	948,672	249,403	406,568	655,971	87,539	205,162	292,701
3	894000	Other Equipment	1,519	219,162	220,681	1,201	145,659	146,860	318	73,503	73,821
<b>TOTAL DISTRIBUTION OPERATING EXP</b>											
G-ADP		Depreciation	8,706,293	2,887,448	11,593,741	5,786,356	1,919,056	7,705,412	2,919,937	968,392	3,888,329
G-OTX		Taxes Other Than FIT	9,753,043	62,328	9,815,371	6,326,988	43,516	6,370,504	3,426,055	18,812	3,444,867
		<b>TOTAL DISTRIBUTION EXPENSES</b>	32,380,098	2,949,776	35,329,874	24,361,945	1,962,572	26,324,517	8,018,153	987,204	9,005,357
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	367,039	367,039	0	243,941	243,941	0	123,098	123,098
2	902000	Meter Reading Expenses	1,546,477	71,790	1,618,267	1,351,032	47,713	1,398,745	195,445	24,077	219,522
G-903	903XXX	Customer Records & Collection Expenses	896,198	3,619,346	4,515,544	624,420	2,404,598	3,029,018	271,778	1,214,748	1,486,526
2	904000	Uncollectible Accounts	0	1,036,599	1,036,599	0	688,944	688,944	0	347,655	347,655
2	905000	Misc Customer Accounts	0	81,102	81,102	0	53,902	53,902	0	27,200	27,200
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	2,442,675	5,175,876	7,618,551	1,975,452	3,439,098	5,414,550	467,223	1,736,778	2,204,001
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
2	908XXX	Customer Assistance Expenses	11,660,739	306,781	11,967,520	8,818,221	203,893	9,022,114	2,842,518	102,888	2,945,406
2	909000	Advertising	65	570,756	570,821	65	379,336	379,401	0	191,420	191,420
2	910000	Misc Customer Service & Info Exp	0	104,597	104,597	0	69,517	69,517	0	35,080	35,080
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	11,660,804	982,134	12,642,938	8,818,286	652,746	9,471,032	2,842,518	329,388	3,171,906

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GL Account Balance

Ferc Acct	Jurisdiction	Ferc Acct Desc	Accountin	Accountin	Beginning Balance	Monthly Activity	Ending Balance
144200	ID	ACCUMULATED RETAIL WRITE-OFFS	2010	201001	21,029,791.93	77,023.04	21,106,814.97
		ACCUMULATED RETAIL WRITE-OFFS	2010	201002	21,106,814.97	93,523.04	21,200,338.01
		ACCUMULATED RETAIL WRITE-OFFS	2010	201003	21,200,338.01	97,228.00	21,297,566.01
		ACCUMULATED RETAIL WRITE-OFFS	2010	201004	21,297,566.01	135,507.03	21,433,073.04
		ACCUMULATED RETAIL WRITE-OFFS	2010	201005	21,433,073.04	158,328.90	21,591,401.94
		ACCUMULATED RETAIL WRITE-OFFS	2010	201006	21,591,401.94	159,089.55	21,750,491.49
		ACCUMULATED RETAIL WRITE-OFFS	2010	201007	21,750,491.49	138,031.14	21,888,522.63
		ACCUMULATED RETAIL WRITE-OFFS	2010	201008	21,888,522.63	135,678.19	22,024,200.82
		ACCUMULATED RETAIL WRITE-OFFS	2010	201009	22,024,200.82	102,610.25	22,126,811.07
		ACCUMULATED RETAIL WRITE-OFFS	2010	201010	22,126,811.07	103,392.96	22,230,204.03
		ACCUMULATED RETAIL WRITE-OFFS	2010	201011	22,230,204.03	91,793.83	22,321,997.86
		ACCUMULATED RETAIL WRITE-OFFS	2010	201012	22,321,997.86	62,347.20	22,384,345.06
<b>Total for ID</b>					<b>260,001,213.80</b>	<b>1,354,553.13</b>	<b>261,355,766.93</b>
WA		ACCUMULATED RETAIL WRITE-OFFS	2010	201001	44,724,812.75	239,246.75	44,964,059.50
		ACCUMULATED RETAIL WRITE-OFFS	2010	201002	44,964,059.50	240,984.45	45,205,043.95
		ACCUMULATED RETAIL WRITE-OFFS	2010	201003	45,205,043.95	262,539.32	45,467,583.27
		ACCUMULATED RETAIL WRITE-OFFS	2010	201004	45,467,583.27	357,426.44	45,825,009.71
		ACCUMULATED RETAIL WRITE-OFFS	2010	201005	45,825,009.71	352,793.53	46,177,803.24
		ACCUMULATED RETAIL WRITE-OFFS	2010	201006	46,177,803.24	352,018.15	46,529,821.39
		ACCUMULATED RETAIL WRITE-OFFS	2010	201007	46,529,821.39	306,697.69	46,836,519.08
		ACCUMULATED RETAIL WRITE-OFFS	2010	201008	46,836,519.08	313,653.74	47,150,172.82
		ACCUMULATED RETAIL WRITE-OFFS	2010	201009	47,150,172.82	294,963.61	47,445,136.43
		ACCUMULATED RETAIL WRITE-OFFS	2010	201010	47,445,136.43	318,443.83	47,763,580.26
		ACCUMULATED RETAIL WRITE-OFFS	2010	201011	47,763,580.26	283,900.60	48,047,480.86
		ACCUMULATED RETAIL WRITE-OFFS	2010	201012	48,047,480.86	264,838.48	48,312,319.34
<b>Total for WA</b>					<b>556,137,023.26</b>	<b>3,587,506.59</b>	<b>559,724,529.85</b>
144600	ID	ACCUMULATED RETAIL REINSTATEME	2010	201001	(3,737,801.78)	(37,974.16)	(3,775,775.94)
		ACCUMULATED RETAIL REINSTATEME	2010	201002	(3,775,775.94)	(39,774.58)	(3,815,550.52)
		ACCUMULATED RETAIL REINSTATEME	2010	201003	(3,815,550.52)	(31,854.91)	(3,847,405.43)
		ACCUMULATED RETAIL REINSTATEME	2010	201004	(3,847,405.43)	(42,246.83)	(3,889,652.26)
		ACCUMULATED RETAIL REINSTATEME	2010	201005	(3,889,652.26)	(26,910.37)	(3,916,562.63)
		ACCUMULATED RETAIL REINSTATEME	2010	201006	(3,916,562.63)	(37,300.13)	(3,953,862.76)
		ACCUMULATED RETAIL REINSTATEME	2010	201007	(3,953,862.76)	(32,754.20)	(3,986,616.96)
		ACCUMULATED RETAIL REINSTATEME	2010	201008	(3,986,616.96)	(35,261.16)	(4,021,878.12)
		ACCUMULATED RETAIL REINSTATEME	2010	201009	(4,021,878.12)	(31,893.51)	(4,053,771.63)
		ACCUMULATED RETAIL REINSTATEME	2010	201010	(4,053,771.63)	(30,594.62)	(4,084,366.25)
		ACCUMULATED RETAIL REINSTATEME	2010	201011	(4,084,366.25)	(37,067.41)	(4,121,433.66)
		ACCUMULATED RETAIL REINSTATEME	2010	201012	(4,121,433.66)	(25,074.13)	(4,146,507.79)
<b>Total for ID</b>					<b>(47,204,677.94)</b>	<b>(408,706.01)</b>	<b>(47,613,383.95)</b>
WA		ACCUMULATED RETAIL REINSTATEME	2010	201001	(7,788,756.58)	(79,142.12)	(7,867,898.70)
		ACCUMULATED RETAIL REINSTATEME	2010	201002	(7,867,898.70)	(64,500.91)	(7,932,399.61)
		ACCUMULATED RETAIL REINSTATEME	2010	201003	(7,932,399.61)	(67,416.04)	(7,999,815.65)
		ACCUMULATED RETAIL REINSTATEME	2010	201004	(7,999,815.65)	(101,156.78)	(8,100,972.43)
		ACCUMULATED RETAIL REINSTATEME	2010	201005	(8,100,972.43)	(75,194.60)	(8,176,167.03)
		ACCUMULATED RETAIL REINSTATEME	2010	201006	(8,176,167.03)	(77,694.77)	(8,253,861.80)
		ACCUMULATED RETAIL REINSTATEME	2010	201007	(8,253,861.80)	(69,123.43)	(8,322,985.23)
		ACCUMULATED RETAIL REINSTATEME	2010	201008	(8,322,985.23)	(66,797.59)	(8,389,782.82)
		ACCUMULATED RETAIL REINSTATEME	2010	201009	(8,389,782.82)	(90,858.79)	(8,480,641.61)
		ACCUMULATED RETAIL REINSTATEME	2010	201010	(8,480,641.61)	(82,021.47)	(8,562,663.08)
		ACCUMULATED RETAIL REINSTATEME	2010	201011	(8,562,663.08)	(86,617.26)	(8,649,280.34)
		ACCUMULATED RETAIL REINSTATEME	2010	201012	(8,649,280.34)	(59,844.76)	(8,709,125.10)
<b>Total for WA</b>					<b>(98,525,224.88)</b>	<b>(920,368.52)</b>	<b>(99,445,593.40)</b>



GL Account Balance

Ferc Acct	Jurisdiction	Ferc Acct Desc	Accountin	Accountin	Beginning Balance	Monthly Activity	Ending Balance
144700	ID	ACCUMULATED RETAIL RECOVERIES	2010	201001	(3,372,309.06)	(13,988.65)	(3,386,297.71)
		ACCUMULATED RETAIL RECOVERIES	2010	201002	(3,386,297.71)	(30,412.58)	(3,416,710.29)
		ACCUMULATED RETAIL RECOVERIES	2010	201003	(3,416,710.29)	(25,690.69)	(3,442,400.98)
		ACCUMULATED RETAIL RECOVERIES	2010	201004	(3,442,400.98)	(200,910.46)	(3,643,311.44)
		ACCUMULATED RETAIL RECOVERIES	2010	201005	(3,643,311.44)	(15,818.37)	(3,659,129.81)
		ACCUMULATED RETAIL RECOVERIES	2010	201006	(3,659,129.81)	(18,147.74)	(3,677,277.55)
		ACCUMULATED RETAIL RECOVERIES	2010	201007	(3,677,277.55)	(20,782.66)	(3,698,060.21)
		ACCUMULATED RETAIL RECOVERIES	2010	201008	(3,698,060.21)	(18,816.44)	(3,716,876.65)
		ACCUMULATED RETAIL RECOVERIES	2010	201009	(3,716,876.65)	(25,439.76)	(3,742,316.41)
		ACCUMULATED RETAIL RECOVERIES	2010	201010	(3,742,316.41)	(21,931.14)	(3,764,247.55)
		ACCUMULATED RETAIL RECOVERIES	2010	201011	(3,764,247.55)	(15,003.12)	(3,779,250.67)
		ACCUMULATED RETAIL RECOVERIES	2010	201012	(3,779,250.67)	(17,408.71)	(3,796,659.38)
		<b>Total for ID</b>					<b>(43,298,188.33)</b>
WA		ACCUMULATED RETAIL RECOVERIES	2010	201001	(7,119,721.30)	(37,258.82)	(7,156,980.12)
		ACCUMULATED RETAIL RECOVERIES	2010	201002	(7,156,980.12)	(66,177.68)	(7,223,157.80)
		ACCUMULATED RETAIL RECOVERIES	2010	201003	(7,223,157.80)	(40,525.71)	(7,263,683.51)
		ACCUMULATED RETAIL RECOVERIES	2010	201004	(7,263,683.51)	(46,539.37)	(7,310,222.88)
		ACCUMULATED RETAIL RECOVERIES	2010	201005	(7,310,222.88)	(34,141.02)	(7,344,363.90)
		ACCUMULATED RETAIL RECOVERIES	2010	201006	(7,344,363.90)	(44,048.60)	(7,388,412.50)
		ACCUMULATED RETAIL RECOVERIES	2010	201007	(7,388,412.50)	(45,147.91)	(7,433,560.41)
		ACCUMULATED RETAIL RECOVERIES	2010	201008	(7,433,560.41)	(41,421.27)	(7,474,981.68)
		ACCUMULATED RETAIL RECOVERIES	2010	201009	(7,474,981.68)	(96,313.75)	(7,571,295.43)
		ACCUMULATED RETAIL RECOVERIES	2010	201010	(7,571,295.43)	(46,513.85)	(7,617,809.28)
		ACCUMULATED RETAIL RECOVERIES	2010	201011	(7,617,809.28)	(37,001.34)	(7,654,810.62)
		ACCUMULATED RETAIL RECOVERIES	2010	201012	(7,654,810.62)	(40,171.31)	(7,694,981.93)
		<b>Total for WA</b>					<b>(88,558,999.43)</b>

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Revised

Twelve Month Period TWELVE MONTHS ENDED DECEMBER 31, 2010

JSS 02/10/11

Company Name AVISTA UTILITIES

Commission Fees (2)

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2010 (2011 report not prepared until 4/2011)

WA 0.002000

ID 0.002039 (2) IPUC fees rate per Regulatory Fee Calculation; IPUC letter dated 4/23/2010

No Change - JSS 02/10/11  
JSS 02/10/11

Federal Income Tax Rate 35.00%

Sales to Ultimate Customers

	WA EL	WA GAS	ID EL	ID GAS	(Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports)
	434,408,055	143,833,904	249,932,180	63,331,773	

JSS 02/10/11

Washington Excise Tax WA EL WA GAS Nominal Rate - from backup to Combined Excise Tax Return

0.038730 0.038520

No Change - JSS 02/11/11

Per Catherine these don't change often and she doesn't anticipate these changing next year.

Idaho Income Tax Rate\*\*\* 0.076000

% Net Income attributable to Idaho\*\*\* 0.199333

\*\*\* From 2009 Form 42 - Idaho Corporation Income Tax (unaudited) Form 42 is filed each year in October for the previous year.

No Change - JSS 02/10/11 (per dan loutzenhiser)  
JSS 02/10/11 (per dan loutzenhiser)

(completed - JSS 02/10/11)

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

REGULATORY EXPENSE  
ADJUSTMENT  
**ELECTRIC**

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			
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses	(51)	(51)	0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	(51)	(51)	0
23	Total Electric Expenses	(51)	(51)	0
24	Operating Income before FIT	51	51	0
Federal Income Taxes				
25	Current Accrual	35.0%	18	18
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$33	\$33	\$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

R<sub>1</sub>

**Avista Utilities**  
**Calculation of Regulatory Expense Adjustment - Electric**  
**Twelve Months Ended December 31, 2010**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense:			
WUTC (1)	873,638	873,638	
IPUC (1)	512,081		512,081
FERC (2) (3)	2,247,187	1,464,267	782,920
Total Revised Expense	<u>3,632,906</u>	<u>2,337,905</u>	<u>1,295,001</u>
Allocation basis #1 (3)	100.000%	65.160%	34.840%
Less Accrual: (4)			
WUTC	907,189	907,189	
IPUC	505,813		505,813
FERC (3)	2,273,215	1,481,227	791,988
Total Accrual	<u>3,686,217</u>	<u>2,388,416</u>	<u>1,297,801</u>
Adjustment	<u>(53,311)</u>	<u>(50,511)</u>	<u>(2,800)</u>

NOTES:

- (1) Source of revised WUTC and IPUC fees are shown on the following pages.
- (2) Actual FERC payments.
- (3) FERC fees are apportioned to jurisdictions using allocation basis #1 from the Supplemental Operating Report, E-ALL-12A.
- (4) See attached schedules for accrual figures.

**Avista Utilities**  
**WUTC and IPUC Filing Fees Adjustment**  
**Twelve Months Ended December 31, 2010**

	WUTC AND IPUC FEES		
	Total	Washington	Idaho
<b>Electric Revenues: (1)</b>			
Sales to Ultimate Consumers:			
(499) Unbilled	-2,232,531	-2,425,955	193,424
(440) Residential	298,043,691	197,442,213	100,601,478
(442) Commercial / Industrial	380,827,085	234,149,402	146,677,683
(444) Public Street & Highway	6,702,211	4,452,118	2,250,093
(448) Interdepartmental Revenues	999,779	790,277	209,502
Total Sales to Ultimate Consumers	684,340,235	434,408,055	249,932,180
Other Operating Revenues:			
(451) Misc Service Revenues	567,270	347,369	219,901
(453) Sales of Water/Water Power	281,752	183,590	98,162
(454) Rent from Electric Property	2,797,559	1,904,763	892,796
Total Other Operating Revenues	3,646,581	2,435,722	1,210,859
<b>Total Electric Subject to Fees</b>	687,986,816	436,843,777	251,143,039
<b>Fee Calculation</b>			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		0.002000	0.002039
<b>REGULATORY FEES</b>	<b>1,385,719</b>	<b>873,638</b>	<b>512,081</b>

- Electric excludes: Most of Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

Notes:

(1) Figures from Results report E-OPS-12A

(2) Rate from 2010 Commission Fees letters/orders:

WA, 2009 Annual Reports Form Attachments (website form); ID, Order No. 31046

Project Transaction Detail for Accounting Period Parameter 1 : '2010%' , Project Number Parameter 1 : '02805036'

Service:ED	Jurisdiction:WA
------------	-----------------

Accounting Period	Ava Jet	Project Number	Ferc Acct	Transaction Amt SUM
201001	102-MISC A	02805036	928000	68,767.00
201001	NSJ009 - T	02805036	928000	7,275.00
201002	102-MISC A	02805036	928000	76,042.00
201003	102-MISC A	02805036	928000	76,042.00
201004	102-MISC A	02805036	928000	75,451.88
201005	102-MISC A	02805036	928000	75,451.88
201006	102-MISC A	02805036	928000	75,451.88
201007	102-MISC A	02805036	928000	75,451.88
201008	102-MISC A	02805036	928000	75,451.37
201009	102-MISC A	02805036	928000	75,451.00
201010	102-MISC A	02805036	928000	75,451.00
201011	102-MISC A	02805036	928000	75,451.00
201012	102-MISC A	02805036	928000	75,451.00
				907,188.89

R5

Project Transaction Detail for Accounting Period Parameter 1 : '2010%' , Project Number Parameter 1 : '02805036'

Service:ED	Jurisdiction:WA
------------	-----------------

Accounting Period	Ava Jet	Project Number	Ferc Acct	Transaction Amt SUM
201001	102-MISC A	02805036	928000	68,767.00
201001	NSJ009 - T	02805036	928000	7,275.00
201002	102-MISC A	02805036	928000	76,042.00
201003	102-MISC A	02805036	928000	76,042.00
201004	102-MISC A	02805036	928000	75,451.88
201005	102-MISC A	02805036	928000	75,451.88
201006	102-MISC A	02805036	928000	75,451.88
201007	102-MISC A	02805036	928000	75,451.88
201008	102-MISC A	02805036	928000	75,451.37
201009	102-MISC A	02805036	928000	75,451.00
201010	102-MISC A	02805036	928000	75,451.00
201011	102-MISC A	02805036	928000	75,451.00
201012	102-MISC A	02805036	928000	75,451.00
				907,188.89

R6

Project Transaction Detail for Accounting Period Parameter 1 : '2010%' , Project Number Parameter 1 : '03805013'

Service:ED	Jurisdiction:ID
------------	-----------------

Accounting Period	Ava Jet	Project Number	Ferc Acct	Transaction Amt SUM
201001	102-MISC A	03805013	928000	45,241.94
201001	NSJ009 - T	03805013	928000	-11,024.94
201002	102-MISC A	03805013	928000	34,217.00
201003	102-MISC A	03805013	928000	34,217.00
201004	102-MISC A	03805013	928000	34,217.00
201005	102-MISC A	03805013	928000	46,118.10
201006	102-MISC A	03805013	928000	46,118.09
201007	102-MISC A	03805013	928000	46,118.09
201008	102-MISC A	03805013	928000	46,118.09
201009	102-MISC A	03805013	928000	46,118.09
201010	102-MISC A	03805013	928000	46,118.09
201011	102-MISC A	03805013	928000	46,118.09
201012	102-MISC A	03805013	928000	46,118.05
				505,812.69



R7

FERC HYDRO CHARGES  
242300 ED AN

FERC ELECTRIC CHARGES  
242310 ED AN

	Expense		Ending	Expense		Ending
	Accrual	Payments	Balance	Accrual	Payments	Balance
Jan-10	(166,666.00)		(166,666.00)	(21,843.00)		(21,843.00)
Feb-10	(166,666.00)		(333,332.00)	(21,843.00)		(43,686.00)
Mar-10	(166,666.00)		(499,998.00)	(21,843.00)		(65,529.00)
Apr-10	(166,666.00)		(666,664.00)	(21,843.00)		(87,372.00)
May-10	(166,666.00)		(833,330.00)	(21,843.00)		(109,215.00)
Jun-10	(166,666.00)		(999,996.00)	(21,843.00)		(131,058.00)
Jul-10	(166,666.00)		(1,166,662.00)	(21,843.00)		(152,901.00)
Aug-10	(166,666.00)	1,955,076.49	621,748.49	(21,843.00)	292,111.00	117,367.00
Sep-10	(144,748.49)		477,000.00	(54,868.00)		62,499.00
Oct-10	(166,666.00)		310,334.00	(21,843.00)		40,656.00
Nov-10	(166,666.00)		143,668.00	(21,843.00)		18,813.00
Dec-10	(166,666.00)		(22,998.00)	(21,843.00)		(3,030.00)
	<b>(1,978,074.49)</b>	<b>1,955,076.49</b>	<b>(3,136,895.51)</b>	<b>(295,141.00)</b>	<b>292,111.00</b>	<b>(375,299.00)</b>

Total FERC payments **2,247,187.49**

Allocate to Jurisdictions

Note 1	65.160%	1,464,267.37
	34.840%	<u>782,920.12</u>
		<b><u>2,247,187.49</u></b>

Total FERC Accrual **(2,273,215.49)**

Allocate to Jurisdictions

Note 1	65.160%	(1,481,227.21)
	34.840%	<u>(791,988.28)</u>
		<b><u>(2,273,215.49)</u></b>

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

51

INJURIES  
AND DAMAGES  
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business	\$0		
2	Interdepartmental Sales			
3	Sales For Resale	0		
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	0		
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses	(1,133)	(1,133)	0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	(1,133)	(1,133)	0
23	Total Electric Expenses	(1,133)	(1,133)	0
24	Operating Income before FIT	1,133	1,133	0
Federal Income Taxes				
25	Current Accrual	35.0%	397	397
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$736	\$736	\$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

**Avista Utilities**  
**Electric System**  
**Injuries and Damages Adjustment**  
**Account 925**  
**Twelve Months Ended December 31, 2010**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (4)	2,216,976	1,471,851	745,126
Total	<u>2,216,976</u>	<u>1,471,851</u>	<u>745,126</u>
Revised Annual Accrual-Direct 6 yr avg	465,022	339,090	125,932
Increase (Decrease) in Expense	<u>(1,751,955)</u>	<u>(1,132,761)</u>	<u>(619,194)</u>
Idaho SIT	@ 0.015093	9,345	0
		<u>9,345</u>	<u>9,345</u>
Operating Income Before FIT	1,742,610	1,132,761	609,849
FIT Expense @ 35%	<u>609,913</u>	<u>396,466</u>	<u>213,447</u>
Net Operating Income	<u>1,132,697</u>	<u>736,295</u>	<u>396,402</u>
Allocation Note 4: Jurisdictional Four Factor	100.000%	66.390%	33.610% Changes in Dec.

State Utilities  
 Injuries and Damages Adjustment  
 Twelve Months Ended December 31, 2010

Six Year Average Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
2004	58,871	291,950	350,821	22,292	13,964	36,256
2005	127,808	55,027	182,835	17,372	8,033	25,405
2006	645,996	223,631	869,627	24,876	7,844	32,720
2007	815,064	67,456	882,520	12,656	119,316	131,972
2008	48,274	43,309	91,583	66,083	70,493	136,576
2009	338,526	74,222	412,748	74,628	12,556	87,184
2010	491,252 *	48,250 -	539,501	1,045,712 -	8,936*	1,054,648
6 yr Avg	339,090	125,932	465,022	36,318	38,701	75,019

Payments from Account 228210 by Service and State

S<sub>4</sub>

Transaction Analysis Selection: Accounting Period : '2010%' , GI Ferc Account : '228210, 228200' , Statind Parameter 1 : 'DL'

Ferc Acct	Ferc Acct Desc	Service	Jurisdiction	Transaction Amount
228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	-2,216,976.44
		GD	AN	-411,647.58
			OR	-9,360.67
				<u>-2,637,984.69</u>
228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	48,249.85
			WA	491,251.59
		GD	ID	8,936.05
			WA	1,045,711.53
			OR	9,360.67
		ZZ	ZZ	0.00
				<u>1,603,509.69</u>
<b>Total</b>				<u><u>-1,034,475.00</u></u>

saction Analysis Selection: Accounting Period : '2010%' , GI Ferc Account : '925100, 228200, 228210' , Statind Parameter 1 : 'DL'

Acct:925100

Ava Jet:208-DC PAY

Ferc-Acct Desc	Service	Jurisdiction	Transaction Desc	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	Transaction Amount
INJURIES & DAMAGES NON PB	ED	AN	WAID Electric - Provision for	2,216,976.44	0.00	0.00	2,216,976.44
	GD	AA	WAID Gas - Provision for Major	0.00	287,667.56	123,980.02	411,647.58
		OR	OR Gas - Provision for Major/M	0.00	0.00	9,360.67	9,360.67
Total				2,216,976.44	287,667.56	133,340.69	2,637,984.69

RESULTS OF OPERATIONS

AVISTA UTILITIES

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
1	Input	Production/Transmission Ratio	100.000%	65.160%	34.840%
2	Input	Number of Customers Percent	356,681 100.000%	234,174 65.654%	122,507 34.346%
3	E-OPS	Direct Distribution Operating Expense Percent	21,204,011 100.000%	14,360,859 67.727%	6,843,152 32.273%
	Input	Jurisdictional 4-Factor Ratio			
		Direct O&M Accts 500 - 598	20,560,338	13,027,648	7,532,690
		Direct O&M Accts 901 - 935	30,886,625	22,072,859	8,813,766
		Total	51,446,963	35,100,507	16,346,456
		Percentage	100.000%	68.227%	31.773%
	Input	Direct Labor Accts 500 - 598	10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935	4,468,706	3,399,027	1,069,679
		Total	15,028,056	10,766,426	4,261,630
		Percentage	100.000%	71.642%	28.358%
		Number of Customers	358,982	235,820	123,162
		Percentage	100.000%	65.691%	34.309%
		Net Direct Plant	780,574,225	468,345,444	312,228,781
		Percentage	100.000%	60.000%	40.000%
		Total Percentages	400,000%	265,560%	134,440%
		Percent	100.000%	66.390%	33.610%

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AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

(Including Production Tax Credit)  
FEDERAL  
INCOME TAX  
ELECTRIC

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			
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	0	0	0
24	Operating Income before FIT	0	0	0
Federal Income Taxes				
25	Current Accrual (at 35%)	(519)	(519)	
26	Deferred Income Taxes	273	273	
27	Amortized ITC - Noxon	0	0	
28	NET OPERATING INCOME	\$246	\$246	\$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

T<sub>1</sub>



T2

AVISTA UTILITIES  
Electric FIT Adjustment  
For the Twelve Months Ended December 31, 2010

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	73,745,119	38,778,100	34,967,019
<b>Schedule M Reallocations and Adjustments</b>			
(1) <b>Injuries and Damages</b>			
Elim Orig Alloc	(1,677,475)	(1,101,329)	(576,146)
(3) <b>Noxon</b>			
Elim Schedule M	(584,034)	(380,557)	(203,477)
Reallocated Taxable NOI	71,483,610	37,296,214	34,187,396
FIT Normal Accrual per Results (Per E-FIT-12A)	25,810,792	13,572,335	12,238,457
Adjusted FIT Normal Accrual	25,019,264	13,053,674	11,965,589
<b>Total Current FIT Adjustment</b>	<b>(791,528)</b>	<b>(518,661)</b> ✓	<b>(272,868)</b>
	System	Washington	Idaho
<b>Deferred FIT Adjustment</b>			
(1) <b>Injuries and Damages</b>			
Elim Orig Alloc	587,241	374,965	212,276
(2) <b>FAS 87</b>			
Record DFIT adjustment	(51,943)	(34,485)	(17,458)
(4) <b>Spokane River Relicensing PM&amp;E - ID</b>			
Record DFIT adjustment	14,431	0	14,431
(5) <b>CDA IPA Fund - AN</b>			
Record DFIT adjustment	1,736	1,131	605
(6) <b>CDA Lake Settlement and PM&amp;E - WA</b>			
Eliminate DFIT (Prior Period)	(69,113)	(69,113)	0
<b>Total Deferred FIT Adjustment</b>	<b>482,352</b>	<b>272,498</b> ✓	<b>209,854</b>

T<sub>3</sub>

AVISTA UTILITIES  
Electric FIT Adjustment  
For the Twelve Months Ended December 31, 2010

Effective Tax Rate Test			
Net Operating Income Before FIT	178,565,324	106,035,352	72,529,972
Less: Allocated Interest Charges	53,379,668	33,655,796	19,723,872
	<u>125,185,656</u>	<u>72,379,556</u>	<u>52,806,100</u>
Current FIT per ROO	25,810,792	13,572,335	12,238,457
Deferred FIT per ROO	20,725,889	13,549,947	7,175,942
Investment Tax Credit - Noxon	(2,406,862)	(1,568,311)	(838,551)
Adjustment to Tax Expense	<u>(309,177)</u>	<u>(246,163)</u>	<u>(63,014)</u>
Adjusted FIT Expense	43,820,642	25,307,808	18,512,834
Effective Tax Rate	35.00%	34.97%	35.06%
Adj for WNP3 tax effect on WA		417,207	
		34.39%	
<b>Net FIT/DFIT/ITC Adjustment</b>	<b>(309,176)</b>	<b>(246,163)</b>	<b>(63,014)</b>

T4

FIT Adjustments and Reallocations  
Electric System  
For the Twelve Months Ended December 31, 2010

(1) **Injuries and Damages**

Reverse Schedule M and Deferred Tax amounts for actual payment and accrual so that tax expense reflects the accrued level of injuries & damages expense which is adjusted in Injuries & Damages Adjustment.

	AMOUNT
Sch M	\$1,677,475
DFIT	(587,241)

	Allocation	
Sch M	\$1,677,475	# 2
WA	1,101,329	65.654%
ID	576,146	34.346%

	Allocation	
DFIT	(\$587,241)	# 14
WA	(374,965)	63.852%
ID	(212,276)	36.148%

(2) **FAS 87**

Adjust DFIT to match utility Schedule M.

	AMOUNT
Sch M	(\$2,597,119)
DFIT @ 35%	\$908,992
DFIT recorded	\$960,935
DFIT Adjustment	(\$51,943)

	Adjustment	Allocation
DFIT	(\$51,943)	# 4
WA	(34,485)	66.390%
ID	(17,458)	33.610%

(3) **Noxon ITC**

Eliminate Schedule M and FIT

	AMOUNT
Sch M	\$584,034
FIT Recorded	\$204,412
DFIT recorded	\$0
FIT Adjustment	\$204,412

	Adjustment	Allocation
Sch M	(\$584,034)	# 1
WA	(380,557)	65.160%
ID	(203,477)	34.840%

(4) **Spokane River Relicensing PM&E - ID**

Adjust DFIT to match utility Schedule M.

	AMOUNT
Sch M	(\$262,326)
FIT Recorded	\$91,814
DFIT recorded	\$77,383
FIT Adjustment	\$14,431

	Adjustment	Allocation
DFIT	\$14,431	Direct
ID	14,431	100.000%

(5) **CDA IPA Fund - AN**

Adjust DFIT to match utility Schedule M.

	AMOUNT
Sch M	(\$61,725)
DFIT @ 35%	\$21,604
DFIT recorded	\$19,868
DFIT Adjustment	\$1,736

	Adjustment	Allocation
DFIT	\$1,736	# 1
WA	1,131	65.160%
ID	605	34.840%

T5

(6) **CDA Lake Settlement and PM&E**

Eliminate prior period DFIT.

	Adjustment	Allocation
DFIT	(\$69,113)	Direct
WA	(69,113)	100.000%

	AMOUNT
Sch M	\$0
DFIT WA	\$69,113

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

ELIMINATION OF IDAHO PCA  
& WA POWER COST DEFERRALS  
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business	(\$7,113)	(\$7,113)	
2	Interdepartmental Sales			
3	Sales For Resale	0		
4	Total Sales of Electricity	(7,113)	(7,113)	0
5	Other Revenue			
6	Total Electric Revenue	(7,113)	(7,113)	0
<b>EXPENSES</b>				
Production and Transmission				
7	Operating Expenses	429	429	
8	Purchased Power	0	0	0
9	Depreciation and Amortization			
10	Taxes			
11	Total Production & Transmission	429	429	0
Distribution				
12	Operating Expenses			
13	Depreciation			
14	Taxes	(275)	(275)	0
15	Total Distribution	(275)	(275)	0
16	Customer Accounting	(23)	(23)	
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses	(14)	(14)	
20	Depreciation			
21	Taxes			
22	Total Admin. & General	(14)	(14)	0
23	Total Electric Expenses	117	117	0
24	Operating Income before FIT	(7,230)	(7,230)	0
Federal Income Taxes				
25	Current Accrual	35.0% (2,530)	(2,530)	
26	Deferred Income Taxes	0	0	
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	(\$4,700)	(\$4,700)	\$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

u<sub>1</sub>

U<sub>2</sub>

Avista Corporation  
 Eliminate Washington ERM  
 12 Months Ended December 31, 2010

	Surcharge	557.29	557.28	557.312	410.1
	<u>Revenue</u>	<u>Amortization</u>	<u>Deferrals</u>	<u>Lancaster Def.</u>	<u>FIT</u>
Jan-10	\$3,366,286	\$3,219,263	\$0	-\$1,219,688	-\$699,851
Feb-10	2,854,766	2,730,084	0	-1,225,526	-\$526,595
Mar-10	891,716	852,770	0	-1,319,479	\$163,348
Apr-10	0	0	0	-1,508,183	\$527,864
May-10	0	0	-126,537	-1,471,714	\$559,388
Jun-10	0	0	126,537	-878,416	\$263,158
Jul-10	0	0	0	147,833	-\$51,742
Aug-10	0	0	0	0	\$0
Sep-10	0	-526,393	0	770,233	-\$85,344
Oct-10	0	0	0	0	\$0
Nov-10	0	0	0	0	\$0
Dec-10	0	0	0	0	\$0
<b>Total</b>	<b>\$7,112,768</b>	<b>\$6,275,724</b>	<b>\$0</b>	<b>-\$6,704,940</b>	<b>\$150,226</b>

Revenue Related Expenses (2004 Conversion Factor from UE-050482)

Excise Tax	0.038607	\$274,603
Uncollect.	0.003168	22,533
Commission Fee	0.001900	13,514
<b>Total</b>	<b>0.043675</b>	<b>\$310,650</b>

Account 557 as Recorded

Deferrals	-\$6,704,940 Credit
Amortizations	6,275,724 Debit
<b>Net</b>	<b>-\$429,216 Debit</b>

Account 410.10 \$150,226 Credit

	Remove Surcharge Revenue	Remove Deferral & Amort.	Total Adjustment
<u>Adjustment (\$000)</u>			
Revenue	-\$7,113		-\$7,113
Account 557		\$429	429
Excise tax	-275		-275
Uncollectibles	-23		-23
Other (commission fees)	-14		-14
<b>Total expenses</b>	<b>-312</b>	<b>429</b>	<b>117</b>
Net income before income taxes	-6,801	-429	-7,230
FIT 0.35	-2,380	-150	-2,530
<b>Net income</b>	<b>-\$4,421</b>	<b>-\$279</b>	<b>-\$4,700</b>

Transaction Analysis Selection: Accounting Period : '2010%' , GI Ferc Account : '55728%' , Statind Param

				Transaction Amount		
				Dr	Cr	Total
Ferc Acct	Accounting Period	Source Id	Statind	D	C	Total
557280	201005	GL	DL	0	-126,537.00	-126,537.00
	201006	GL	DL	126,537.00	0	126,537.00
	Total for 557280			126,537.00	-126,537.00	.00
Total				126,537.00	-126,537.00	.00

Transaction Analysis Selection: Accounting Period : '2010%' , GI Ferc Account : '55729%' , Statind Parame

				Transaction Amount			
				Dr Cr (D	C	Total	
Ferc Acct	Accounting Period	Source Id	Statind				
557290	201001	GL	DL		3,219,263.00	0	3,219,263.00
	201002	GL	DL		2,730,084.00	0	2,730,084.00
	201003	GL	DL		852,770.00	0	852,770.00
	201009	GL	DL		0	-526,393.35	-526,393.35
	Total for 557290				6,802,117.00	-526,393.35	6,275,723.65
Total					6,802,117.00	-526,393.35	6,275,723.65



U5

Sum of Transaction Amount			
Ferc Acct	Accounting Period	Transaction Desc	Total
557312	201001	WA Lancaster Monthly Activity	(1,219,688.29)
	201002	WA Lancaster Monthly Activity	(1,225,526.10)
	201003	WA Lancaster Monthly Activity	(1,319,479.06)
	201004	WA Lancaster Monthly Activity	(1,508,183.15)
	201005	WA Lancaster Monthly Activity	(1,471,714.31)
	201006	WA Lancaster Monthly Activity	(878,416.04)
	201007	WA Lancaster Monthly Activity	147,832.83
	201009	Cap Lanc Deferral at \$6.8M	770,233.31
557312 Total			(6,704,940.81)
Grand Total			(6,704,940.81)

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

NEZ PERCE SETTLEMENT  
ACCOUNTING ADJUSTMENT  
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business	\$0		
2	Interdepartmental Sales			
3	Sales For Resale	0		
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	13	13	0
8	Purchased Power			
9	Depreciation and Amortization			
10	Taxes			
11	Total Production & Transmission	13	13	0
Distribution				
12	Operating Expenses			
13	Depreciation			
14	Taxes	0		0
15	Total Distribution	0	0	0
16	Customer Accounting			
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	13	13	0
24	Operating Income before FIT	(13)	(13)	0
Federal Income Taxes				
25	Current Accrual	35.0%	(5)	(5)
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	(\$8)	(\$8)	\$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

AVISTA UTILITIES  
 Nez Perce Settlement  
 Commission Basis Adjustment  
 12 months ended 12/31/10

		SYS - ELEC	Wash	Idaho
Note 1 - Prod/Trans Ratio		100.000%	65.160%	34.840%
Agreement Period is 45 years				
Washington	Allocated Annual Payments	783,800	\$510,720	
Idaho	Allocated Annual Payments	\$872,500		\$303,979
Directly Assigned	Account 557 2010 Recorded Amounts	\$818,702	\$497,498	\$321,204
	Adjustment to Account 557	-\$4,003	\$13,222	-\$17,225
	Federal Income Tax	-35% 1,401	-4,628	6,029
	Net Expense Adjustment	-2,602	8,594	-11,196
Per Washington	1/31/2000 - 1/31/2043 Annual Payments			
Docket No.	Total Annual Payments	835,498		
UE-991606	Annual Payments Direct Idaho	51,670		
	Annual Payments Allocated Electric	783,828		
Per Idaho Case No.	Lump Sum Payment 1/31/99	2,500,000		
WWP-E-98-11	1/31/2000 - 1/31/2043 Annual Payments	835,498		
	Total Payments over 45 Years	39,261,912		
	Levelized Amortization	872,500		

RESULTS OF OPERATIONS

V3

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	Production/Transmission Ratio	12/31/2010	System	Washington	Idaho
1	Input	Production/Transmission Ratio		12/31/2010	100.000%	65.160%	34.840%
2	Input	Number of Customers Percent		12/31/2010	356,681 100.000%	234,174 65.654%	122,507 34.346%
3	E-OPS	Direct Distribution Operating Expense Percent			21,204,011 100.000%	14,360,859 67.727%	6,843,152 32.273%
	Input	Jurisdictional 4-Factor Ratio		12/31/2010			
		Direct O&M Accts 500 - 598			20,560,338	13,027,648	7,532,690
		Direct O&M Accts 901 - 935			30,886,625	22,072,859	8,813,766
		Total			51,446,963	35,100,507	16,346,456
		Percentage			100.000%	68.227%	31.773%
		Direct Labor Accts 500 - 598			10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935			4,468,706	3,399,027	1,069,679
		Total			15,028,056	10,766,426	4,261,630
		Percentage			100.000%	71.642%	28.358%
		Number of Customers Percentage			358,982 100.000%	235,820 65.691%	123,162 34.309%
		Net Direct Plant Percentage			780,574,225 100.000%	468,345,444 60.000%	312,228,781 40.000%
4		Total Percentages Percent			400,000% 100.000%	265,560% 66.390%	134,440% 33.610%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ALLOCATION OF OTHER POWER SUPPLY EXP  
 EXPENSE--ACCOUNT 557  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,323,499	5,323,499	0	3,468,792	3,468,792	0	1,854,707	1,854,707
1	557010	Other Power Supply Expense - Financial	0	-1,559,028	-1,559,028	0	-1,015,863	-1,015,863	0	-543,165	-543,165
1	557150	Fuel - Economic Dispatch	0	74,588,110	74,588,110	0	48,601,612	48,601,612	0	25,986,498	25,986,498
1	557160	Power Supply Expense - Miscellaneous	0	348,995	348,995	0	227,405	227,405	0	121,590	121,590
99	557161	Unbilled Add-Ons	-2,393,085	0	-2,393,085	-2,740,234	0	-2,740,234	347,149	0	347,149
1	557170	Broker Fees - Power	0	365,630	365,630	0	238,245	238,245	0	127,385	127,385
99	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	6,275,724	0	6,275,724	6,275,724	0	6,275,724	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-6,704,941	0	-6,704,941	-6,704,941	0	-6,704,941	0	0	0
99	557380	Idaho PCA Deferred	-9,768,319	0	-9,768,319	0	0	0	-9,768,319	0	-9,768,319
99	557390	Idaho PCA Amortization	12,995,816	0	12,995,816	0	0	0	12,995,816	0	12,995,816
1	557395	Optional Renewable Power Expense Offset	0	-59,267	-59,267	0	-38,618	-38,618	0	-20,649	-20,649
1	557610	Other Expenses - Exposure	0	5,000	5,000	0	3,258	3,258	0	1,742	1,742
1	557700	Turbine Gas Bookout Expense	0	4,904,525	4,904,525	0	3,195,788	3,195,788	0	1,708,737	1,708,737
1	557730	Other Power Exp - Intracompany Thermal Gas	0	41,181,696	41,181,696	0	26,833,993	26,833,993	0	14,347,703	14,347,703
TOTAL ACCOUNT 557			1,223,897	125,099,160	126,323,057	-2,671,953	81,514,612	78,842,659	3,895,850	43,584,548	47,480,398

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

ELIMINATE  
A/R EXPENSES  
ELECTRIC

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	(217)	(217)	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	(217)	(217)	0
24	Operating Income before FIT	217	217	0
Federal Income Taxes				
25	Current Accrual	35.0%	76	76
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$141	\$141	\$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

W,

**AVISTA UTILITIES**  
**ACCOUNTS RECEIVABLE EXPENSE ELIMINATION**  
**TWELVE MONTHS ENDED December 31, 2010**

		<u>Washington ELECTRIC</u>	<u>Washington GAS</u>
Eliminate Expense			
(1) Accounts Receivable Sold - Program Fees	Account 903920	-214,091 •	-37,319
(1) Accounts Receivable Sold - Maturity Yield Fees	Account 903930	<u>-2,798 •</u>	<u>-488</u>
Total Expense Adjustment		<u>• -216,889</u>	<u>-37,807</u>

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

RESULTS OF OPERATIONS

W3

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903  
 Report ID: E-903-12A  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
2	903000	Customer Records and Collections	1,704,724	5,753,030	7,457,754	1,145,992	3,777,094	4,923,086	558,732	1,975,936	2,534,668
12	903920	A/R Sold - Program Fees	0	336,425	336,425	0	214,091	214,091	0	122,334	122,334
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,798	2,798	0	1,599	1,599
TOTAL ACCOUNT 903			1,704,724	6,093,852	7,798,576	1,145,992	3,993,983	5,139,975	558,732	2,099,869	2,658,601

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	12	Net Electric Plant	100.000%	63.637%	36.363%



ALLOCATION OF ACCOUNT 903  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 G-903-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
2	903000	Customer Records & Collections	896,198	3,561,120	624,420	2,993,135	271,778	1,464,183
12	903920	Accs Rec Sold - Program Fees	0	57,475	0	37,319	0	20,156
12	903930	Accs Rec Sold - Maturity Yield Fees	0	751	0	488	0	263
Total Account 903			896,198	3,619,346	624,420	3,030,942	271,778	1,484,602

ALLOCATION RATIOS:

G-ALL 2 Number of Customers  
 G-ALL 12 Net Gas Plant

100.000%  
 100.000%

66.516%  
 64.931%

33.484%  
 35.069%

W4

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

OFFICE SPACE CHARGES  
TO SUBSIDIARIES  
ELECTRIC

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		
15	Total Distribution	0	0	0
16	Customer Accounting			
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses	(6)	(6)	
20	Depreciation			
21	Taxes			
22	Total Admin. & General	(6)	(6)	0
23	Total Electric Expenses	(6)	(6)	0
24	Operating Income before FIT	6	6	0
Federal Income Taxes				
25	Current Accrual	35.0%	2	2
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$4	\$4	\$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

X<sub>1</sub>

X<sub>2</sub>

**AVISTA UTILITIES**  
**ALLOCATION OF OFFICE SPACE CHARGES**  
**TO SUBSIDIARIES**  
**For The Twelve Months Ended December 31, 2010**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>WPNG</u>
Total Company Allocation to Subsidiaries --	\$ • 12,196	\$8,805	\$2,371	\$1,021
Per utility 4 factor note 7 *	100.000%	• 72.193%	• 19.437%	• 8.370%
Per jurisdictional 4 factor note 4 * (WA portion only).		• 66.390%	68.518%	
Allocation to WA by service	<u>\$7,470</u>	<u>• \$5,845</u>	<u>\$1,624</u>	

\* See Results of Operations Report E-ALL-12A and G-ALL-12A

### Avista Utilities

**Subsidiary Office Space Analysis:  
Office Space Charges for Employees  
Charging Time to Subsidiary Projects  
For The Twelve Months Ended December 31, 2010**

Total hours charged 5,442.94

**(Excluding Executive Officers)**

Hours charged 3,923.78

	FTEs	1.89	a	
Standard office space		100	b	square feet
		\$14.07	c	Office Space Cost / per sq ft.
Furniture/Phones/Computer		\$2,484	d	Annual Cost/Workstation
		<u>\$ 7,340</u>		a*b*c+ a*d

**(Executive Officers)**

Hours charged 1,519.16

	FTEs	0.73	a	
Average Executive Square footage		296	b	square feet
		\$14.07	c	Office Space Cost / per sq ft.
Furniture/Phones/Computer		\$2,484	d	Annual Cost/Workstation
		<u>\$ 4,856</u>		a*b*c+ a*d
		<u>\$ 12,196</u>		All Employees

**Notes:**

Office space rate is \$13.67, developed by Facilities, plus \$0.40 for copier expense - total is \$14.07  
Approximate annual incremental costs for furniture, phone and personal computer is \$2,484 per workstation.

X4

Transaction Detail Selection: Accounting Period : '2010%' , Organization : '%', Project Number : '%', MAC : '343'

Summary Exp Category:Labor

Ferc Acct	Mac	Accounting Period	Expenditure Organization	Expenditure Category	Project Number	Project Desc	Transaction Amount	Transaction Qty SUM
							192.30	5.00
							36,093.39	685.00
							43,858.96	1,840.00
							217,593.10	1,519.16
							15,468.92	415.00
							2,188.57	104.00
							2,046.04	32.00
							19,070.84	370.00
							2,244.51	102.00
							45.46	2.00
							1,020.87	27.00
							12,756.75	331.20
							3,810.56	92.80
							(5,214.58)	(82.22)
							351,175.69	5,442.94

RESULTS OF OPERATIONS

AVISTA UTILITIES

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	Production/Transmission Ratio	System	Washington	Idaho
1	Input	Production/Transmission Ratio	12-31-2010	100.000%	65.160%	34.840%
2	Input	Number of Customers Percent	12-31-2010	356,681 100.000%	234,174 65.654%	122,507 34.346%
3	E-OPS	Direct Distribution Operating Expense Percent		21,204,011 100.000%	14,360,859 67.727%	6,843,152 32.273%
	Input	Jurisdictional 4-Factor Ratio	12-31-2010			
		Direct O&M Accts 500 - 598		20,560,338	13,027,648	7,532,690
		Direct O&M Accts 901 - 935		30,886,625	22,072,859	8,813,766
		Total Percentage		51,446,963 100.000%	35,100,507 68.227%	16,346,456 31.773%
		Direct Labor Accts 500 - 598		10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935		4,468,706	3,399,027	1,069,679
		Total Percentage		15,028,056 100.000%	10,766,426 71.642%	4,261,630 28.358%
		Number of Customers Percentage		358,982 100.000%	235,820 65.691%	123,162 34.309%
		Net Direct Plant Percentage		780,574,225 100.000%	468,345,444 60.000%	312,228,781 40.000%
4		Total Percentages Percent		400,000% 100.000%	265,560% 66.390%	134,440% 33.610%

X5

RESULTS OF OPERATIONS

AVISTA UTILITIES

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	System		Oregon Gas
			Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor			
		Direct O&M Accts 500 - 894	45,988,228	3,116,832	1,976,886
		Direct O&M Accts 901 - 935	35,419,000	12,684,856	3,841,428
		Direct O&M Accts 901 - 905 Utility 9 Only	2,172,122	1,344,573	XXXXXXX
		Adjustments	0		
		Total	83,579,350	17,146,261	5,818,314
		Percentage	78.446%	16.093%	5.461%
		Direct Labor Accts 500 - 894	43,337,007	8,181,894	3,573,482
		Direct Labor Accts 901 - 935	4,212,733	361,664	1,157,264
		Direct Labor Accts 901 - 905 Utility 9 Only	1,871,330	1,158,379	XXXXXXX
		Total	49,421,070	9,701,937	4,730,746
		Percentage	77.397%	15.194%	7.409%
		Number of Customers at 12/31/09	356,620	220,748	95,602
		Percentage	52.992%	32.802%	14.206%
		Net Direct Plant	1,813,979,169	309,908,801	145,291,297
		Percentage	79.940%	13.657%	6.403%
		Total Percentages	288,775%	77.746%	33.479%
		Average (CD AA)	72.193%	19.437%	8.370%
7					
Input		Gas North/Oregon 4-Factor			
		Direct O&M Accts 500 - 894	0	3,116,832	1,976,886
		Direct O&M Accts 901 - 935	0	12,684,856	3,841,428
		Direct O&M Accts 901 - 905 (Utility 9 only)	0	1,344,573	XXXXXXX
		Total	0	17,146,261	5,818,314
		Percentage	0.000%	74.664%	25.336%
		Direct Labor Accts 500 - 894	0	8,181,894	3,573,482
		Direct Labor Accts 901 - 935	0	361,664	1,157,264
		Direct Labor Accts 901 - 905 (Utility 9 only)	0	1,158,379	XXXXXXX
		Total	0	9,701,937	4,730,746
		Percentage	0.000%	67.222%	32.778%
		Number of Customers at 12/31/09	0	220,748	95,602
		Percentage	0.000%	69.780%	30.220%
		Net Direct Plant	0	305,689,899	144,766,575
		Percentage	0.000%	67.862%	32.138%
		Total Percentages	0.000%	279.528%	120.472%
		Average (GD AA)	0.000%	69.882%	30.118%
8					

AVISTA UTILITIES

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2010  
 Average of Monthly Averages Basis

Report ID:  
 G-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.0000%	69.4000%	30.6000%
2		Number of Customers	221,274	147,064	74,210
		Percent	100.0000%	66.462%	33.538%
3	G-OPS	Direct Distribution Operating Expense	8,706,293	5,786,356	2,919,937
		Percent	100.0000%	66.462%	33.538%
Jurisdictional Four Factor Allocator - Direct Method Allocation Rate Calculation - Updated 12-31-2010					
		Direct O&M	2,960,332	1,958,779	1,001,553
		Amount: Accounts 798 - 894	12,985,723	9,788,850	3,196,873
		Amount: Accounts 901 - 935	15,946,055	11,747,629	4,198,426
		Total	100.0000%	73.671%	26.329%
		Percentage			
		Direct Labor	5,777,102	3,849,651	1,927,451
		Amount: Accounts 798 - 894	2,393,355	1,904,696	488,659
		Amount: Accounts 901 - 935	8,170,457	5,754,347	2,416,110
		Total	100.0000%	70.429%	29.571%
		Percentage			
		Total Number of Customers	223,040	148,247	74,793
		Percentage	100.0000%	66.467%	33.533%
		Total Direct Plant	298,884,304	189,804,990	109,079,314
		Percentage	100.0000%	63.505%	36.495%
		Total Four Factor Allocators	400.0000%	274.072%	125.928%
		Percent	100.0000%	68.518%	31.482%
4		Underground Storage & Dist Plant			
		Underground Storage	28,886,114	20,046,963	8,839,151
		Distribution	417,813,902	269,469,380	148,344,522
		Total Underground Storage/Dist Plant	446,700,016	289,516,343	157,183,673
		Percent	100.0000%	64.812%	35.188%
5		Actual Therms Purchased	235,900,540	164,699,793	71,200,747
6		Percent	100.0000%	69.817%	30.183%





AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

RESTATE EXCISE  
TAXES  
ELECTRIC

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	(107)	(107)	
15	Total Distribution	(107)	(107)	0
16	Customer Accounting			
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	(107)	(107)	0
24	Operating Income before FIT	107	107	0
Federal Income Taxes				
25	Current Accrual	35.0%	37	37
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$70	\$70	\$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

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**Avista Utilities**

**Restate Public Utility Excise Tax to Actual  
TWELVE MONTHS ENDED December 31, 2010**

* Actual Payments:	Electric	Gas
Jan-10	1,755,691.57	906,580.14
Feb-10	1,587,891.75	702,304.24
Mar-10	1,437,857.45	623,177.54
Apr-10	1,410,118.43	564,478.10
May-10	1,308,831.96	409,407.37
Jun-10	1,263,588.21	292,281.75
Jul-10	1,216,318.08	189,495.96
Aug-10	1,392,720.81	146,811.67
Sep-10	1,267,943.72	124,107.71
Oct-10	1,236,115.75	214,008.89
Nov-10	1,126,174.34	285,757.33
Dec-10	1,705,106.61	889,066.87
	<hr/>	<hr/>
Total Actual Payments	\$16,708,358.68	\$5,347,477.56
Deduct Washington State Excise Tax amount reflected in results	16,815,159.22	5,443,940.74
Add Back Timing Difference (1)	\$0	\$0
	<hr/>	<hr/>
Adjustment of Washington State Excise Tax	<b>(\$106,801)</b>	<b>(\$96,463)</b>
	<hr/> <hr/>	<hr/> <hr/>

\* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),  
(these values now incorporate LIHEAP tax credit and Renewable energy credits  
as assigned to service).

(1)	LIHEAP Tax credit assigned to service	(325,989.60)	(217,326.40)
	LIHEAP Tax credit benefit to acct 908610	325,989.60	217,326.40
		<hr/>	<hr/>
		0.00	0.00

FIRST HALF 2010		YTD Totals	First Half Totals	SUMMARY	JAN 2010	FEB 2010	MARCH 2010	APRIL 2010	MAY 2010	JUNE 2010
<b>STATE PUBLIC UTILITY TAX</b>										
<b>52. Power - Electricity Addendum</b>										
	Gross Amount	228,943,356.20	0.00	228,943,356.20	45,794,455.41	41,397,830.80	37,717,244.65	36,842,241.99	34,345,203.82	33,365,047.42
	Deductions	3,178,022.83	0.00	3,178,022.83	462,888.93	398,818.34	592,084.64	433,297.17	551,453.25	739,480.50
	Taxable Amount	225,765,333.38	0.00	225,765,333.38	45,331,566.48	40,999,012.45	37,125,160.01	36,408,944.82	33,793,750.57	32,625,566.92
	Tax Due @	8,743,891.36	0.00	8,743,891.36	1,755,691.57	1,587,891.75	1,437,857.45	1,410,118.43	1,308,431.96	1,263,583.21
	Renewable Energy Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	60% Allocated LHAEP Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Tax Due</b>	<b>8,743,891.36</b>	<b>0.00</b>	<b>8,743,891.36</b>	<b>1,755,691.57</b>	<b>1,587,891.75</b>	<b>1,437,857.45</b>	<b>1,410,118.43</b>	<b>1,308,431.96</b>	<b>1,263,583.21</b>
<b>53. Gas Distribution - Addendum</b>										
	Gross Amount	90,881,044.78	0.00	90,881,044.78	23,549,401.42	18,242,241.14	16,192,271.68	14,638,765.76	10,642,205.81	7,596,158.98
	Deductions	65,127.49	0.00	65,127.49	14,091.51	10,043.94	14,246.11	4,609.39	13,769.50	8,367.04
	Taxable Amount	90,815,917.29	0.00	90,815,917.29	23,535,309.91	18,232,197.20	16,178,025.57	14,634,156.37	10,628,436.31	7,587,791.94
	Tax Due @	3,498,229.13	0.00	3,498,229.13	906,560.14	702,304.24	623,177.54	564,478.10	409,407.37	292,281.75
	40% Allocated LHAEP Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Tax Due</b>	<b>3,498,229.13</b>	<b>0.00</b>	<b>3,498,229.13</b>	<b>906,560.14</b>	<b>702,304.24</b>	<b>623,177.54</b>	<b>564,478.10</b>	<b>409,407.37</b>	<b>292,281.75</b>
<b>22. Total Local Sales Tax GL# 241200 CD WA</b>										
	Total Local Use Tax	584.26	0.00	584.26	51.50	43.64	61.51	194.65	78.03	154.91
	Commuter Trip Reductor	97,916.22	0.00	97,916.22	11,877.10	8,162.38	27,681.35	26,224.32	9,869.83	14,101.03
<b>29. Tax Due</b>										
	Miscellaneous	12,684,888.04	0.00	12,686,375.60	2,713,685.41	2,326,751.66	2,184,119.25	2,086,945.64	1,768,006.61	1,626,955.03
	Amount you owe	12,684,888.04	0.00	12,686,375.60	2,713,685.41	2,326,751.66	2,184,119.25	2,086,945.64	1,768,006.61	1,626,955.03
<b>Local City &amp; County Sales Tax</b>										
	Credit Memo #1632185 - Clarkston sales tax	98,500.47	0.00	98,500.47	11,928.61	8,206.22	27,742.87	26,418.97	9,947.86	14,255.94
	Credit Memo #1579746 - Interest	(1,136.18)	0.00	(1,136.18)	0.00	0.00	(1,136.18)	0.00	0.00	(78.62)
	State of Washington Excise Tax	12,586,517.57	0.00	12,587,875.13	2,701,756.81	2,318,545.44	2,156,376.38	2,060,526.67	1,758,058.75	1,612,699.09
	Total Tax Due	12,683,751.86	0.00	12,685,159.46	2,713,685.41	2,326,751.66	2,182,983.07	2,086,945.64	1,768,006.61	1,626,875.07

STATE OF WASHINGTON  
COMBINED EXCISE TAX RETURN

SECOND HALF 2010

STATE PUBLIC UTILITY TAX

52. Power - Electricity Addendum

Gross Amount  
Deductions  
Taxable Amount

YTD Totals	First Half Totals	SUMMARY	JULY 2010	AUG 2010	SEPT 2010	OCT 2010	NOV 2010	DEC 2010
447,808,210.09	228,943,354.51	218,864,855.57	33,336,480.92	38,220,592.79	33,396,230.77	32,930,471.14	34,196,549.83	45,022,694.84
5,898,567.29	1,348,894.22	4,549,473.07	1,149,847.65	585,181.14	624,202.80	559,753.07	633,267.62	997,220.79
441,909,642.80	227,594,460.29	214,315,382.50	32,186,633.27	37,635,411.65	34,772,027.97	32,370,718.07	33,563,282.21	44,025,474.05

Tax Due @  
Renewable Energy Credit  
60% Allocated LIHEAP Credit

17,115,168.21	8,814,733.45	8,300,434.76	1,246,588.31	1,457,619.49	1,346,720.64	1,253,717.91	1,299,905.92	1,705,106.61
(9,209,289.97)	0.00	(9,209,289.97)	0.00	(9,209,289.97)	0.00	(9,209,289.97)	(8,215.61)	0.00
(25,998,600.00)	0.00	(25,998,600.00)	(30,270.33)	(34,910.29)	(78,716.92)	(16,516.19)	(165,515.97)	0.00

53. Gas Distribution Addendum

Gross Amount  
Deductions  
Taxable Amount

144,609,994.91	90,881,044.79	53,728,950.12	5,447,091.81	4,417,919.08	4,386,664.96	5,845,846.22	10,291,896.09	23,139,531.96
144,679,23	65,127.49	79,551.74	3,786.89	2,415.73	1,367.53	4,213.75	8,891.89	58,875.95
144,465,315.68	90,815,917.30	53,649,398.38	5,443,304.92	4,415,503.35	4,385,297.43	5,841,632.47	10,283,004.20	23,080,656.01

Tax Due @  
40% Allocated LIHEAP Credit

5,564,803.96	3,498,229.13	2,066,574.83	209,676.11	170,085.19	176,625.66	225,019.68	396,101.32	889,066.87
(217,326.40)	0.00	(217,326.40)	(20,180.15)	(23,273.52)	(52,517.95)	(11,010.79)	(110,343.99)	0.00
(217,326.40)	0.00	(217,326.40)	(20,180.15)	(23,273.52)	(52,517.95)	(11,010.79)	(110,343.99)	0.00

22. Total Local Sales Tax

GL# 241200 CD WA

2,174.91	584.29	1,590.62	131.66	116.69	263.05	796.07	120.65	162.50
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25. Total Local Use Tax

GL# 236500 ZZ ZZ

205,249.16	97,916.20	107,332.96	18,625.75	18,253.91	14,188.44	12,293.41	31,921.96	12,087.49
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29. Tax Due

Miscellaneous

23,591,951.07	12,755,730.15	10,836,220.91	1,532,223.19	1,705,338.12	1,387,888.04	1,540,478.82	1,836,374.70	2,646,705.03
(582,605.97)	0.00	(582,605.97)	(30,450.38)	(88,172.20)	(131,294.87)	(28,612.95)	(284,075.57)	0.00

31. Amount you owe

Local City & County Sales Tax

Commuter Trip Reduction

Credit Memo # 1632185 - Clarkson sales tax

Credit Memo - Interest

State of Washington Excise Tax

23,009,345.10	12,755,730.15	10,253,614.94	1,481,772.81	1,617,165.92	1,456,593.17	1,511,865.87	1,552,299.13	2,646,705.03
207,424.08	98,500.49	108,923.59	18,757.41	18,372.61	14,411.49	13,089.49	32,042.60	12,249.99
(1,136.18)	(1,136.18)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(78.62)	(78.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(101.06)	(1.34)	(99.72)	0.00	(99.72)	0.00	0.00	0.00	0.00
22,801,921.02	12,657,229.66	10,144,691.36	1,463,015.40	1,598,793.32	1,442,181.67	1,498,776.39	1,520,256.53	2,634,455.04

Total Tax Due

23,008,029.24	12,754,514.01	10,253,515.22	1,481,772.81	1,617,066.20	1,456,593.17	1,511,865.87	1,552,299.13	2,646,705.03
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Transaction Analysis Selection: Accounting Period : '2010%', GI Ferc Account : '408110', Statind Parameter 1 : 'DL'

Ferc Acct Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	WA	2005 WA Excise tax accrual yea	102,921.36	102,921.36	-	-
ED	WA	Accrual Correction to Feb JET5	(1,324.61)	(1,324.61)	-	-
			101,596.75	101,596.75	-	-
		WA Electric Excise LIHEAP Tax	(325,989.60)	(325,989.60)	-	-
			(325,989.60)	(325,989.60)	-	-
		WA Electric Excise Tax Current	17,131,914.85	17,131,914.85	-	-
		WA Electric Excise Tax True Up	(92,362.78)	(92,362.78)	-	-
			17,039,552.07	17,039,552.07	-	-
		WA Natural gas "Other" April 2	(39.11)	(39.11)	-	-
		WA Natural gas "Other" August	3.80	3.80	-	-
		WA Natural gas "Other" Dec 200	49.85	49.85	-	-
		WA Natural gas "Other" Dec 201	1,000.00	1,000.00	-	-
		WA Natural gas "Other" Estim	1,321.40	1,321.40	-	-
		WA Natural gas "Other" Feb 201	1,153.79	1,153.79	-	-
		WA Natural gas "Other" Jan 201	1,324.61	1,324.61	-	-
		WA Natural gas "Other" June 20	215.70	215.70	-	-
		WA Natural gas "Other" March 2	835.56	835.56	-	-
		WA Natural gas "Other" May 201	18.95	18.95	-	-
		WA Natural gas "Other" Nov 201	367.47	367.47	-	-
		WA Natural gas "Other" Oct 201	144.47	144.47	-	-
		WA Natural gas "Other" Septemb	21.00	21.00	-	-
			6,417.49	6,417.49	-	-
		<b>Total for ED 408110</b>	<b>16,821,576.71</b>	<b>16,821,576.71</b>	-	-
GD	WA	2005 WA Excise tax accrual yea	95,303.87	-	95,303.87	-
			95,303.87	-	95,303.87	-
		WA Gas Excise LIHEAP Tax Credi	(217,326.40)	-	(217,326.40)	-
		WA Gas Excise Tax Current Mont	5,573,386.15	-	5,573,386.15	-
		WA Gas Excise Tax True Up Apri	(580.16)	-	(580.16)	-
		WA Gas Excise Tax True Up Augu	329.66	-	329.66	-
		WA Gas Excise Tax True Up Dece	(2,328.68)	-	(2,328.68)	-
		WA Gas Excise Tax True Up Febr	(1,069.81)	-	(1,069.81)	-
		WA Gas Excise Tax True Up Janu	(1,334.68)	-	(1,334.68)	-
		WA Gas Excise Tax True Up July	233.08	-	233.08	-
		WA Gas Excise Tax True Up June	(11.94)	-	(11.94)	-
		WA Gas Excise Tax True Up Marc	(906.85)	-	(906.85)	-

Transaction Analysis Selection: Accounting Period : '2010%' , GI Ferc Account : '908610' , Statind Parameter 1 : 'DL'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM
908610	ED	WA	Aug 2010 LIHEAP credit from St	30,270.23	30,270.23	-
			August 2010 LIHEAP credit from	34,910.29	34,910.29	-
			Nov 2010 LIHEAP credit from St	165,515.97	165,515.97	-
			Sept 2010 LIHEAP credit from S	95,293.11	95,293.11	-
	GD	WA	Aug 2010 LIHEAP credit from St	20,180.15	-	20,180.15
			August 2010 LIHEAP credit from	23,273.52	-	23,273.52
			Nov 2010 LIHEAP credit from St	110,343.99	-	110,343.99
			Sept 2010 LIHEAP credit from S	63,528.74	-	63,528.74
<b>Total</b>				<b>543,316.00</b>	<b>325,989.60</b>	<b>217,326.40</b>

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AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

		NET GAINS & LOSSES ELECTRIC		
Line No.	DESCRIPTION	System	Washington	Idaho
	<b>REVENUES</b>			
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
	<b>EXPENSES</b>			
	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	(80)	(80)	
14	Taxes	0	0	0
15	Total Distribution	(80)	(80)	0
16	Customer Accounting	0	0	0
17	Customer Service & Information	0	0	0
18	Marketing	0	0	0
	Administrative & General			
19	Operating Expenses	0	0	0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	(80)	(80)	0
24	Operating Income before FIT	80	80	0
	Federal Income Taxes			
25	Current Accrual	35.0%	28	28
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$52	\$52	\$0
	<b>RATE BASE</b>			
	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

AVISTA UTILITIES  
 AMORTIZATION OF GAINS/LOSSES ON SALES OF REAL PROPERTY  
 For the Year Ended December 31, 2010

ELECTRIC Year	AMORTIZATION PERIOD												TOTAL			
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009		2010	2011	
1998	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1999	435,627	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	435,630	
2000	24,577	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	24,580	
2001	9,684	968	968	968	968	968	968	968	968	968	968	968	968	968	9,680	
2002	108,034	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	108,030	
2003	(116,425)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(104,787)	
2004	110,176	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	88,144	
2005	244,184	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	170,926	
2006	65,410	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	39,246	
2007	166,676	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	83,340	
2008	172,857	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	69,144	
2009	35,772	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	10,731	
2010	9,908	991	991	991	991	991	991	991	991	991	991	991	991	991	1,982	
Total	1,220,800	0	43,563	46,021	46,989	57,792	46,149	57,167	81,585	88,126	104,794	122,080	82,094	80,627	79,659	923,933

GAS Year	AMORTIZATION PERIOD												TOTAL		
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009		2010	2011
1998	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1999	94,593	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	94,590
2000	7,096	710	710	710	710	710	710	710	710	710	710	710	710	710	7,100
2001	3,918	392	392	392	392	392	392	392	392	392	392	392	392	392	3,920
2002	25,315	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	25,320
2003	(2,137)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(1,926)
2004	61	6	6	6	6	6	6	6	6	6	6	6	6	6	48
2005	625	63	63	63	63	63	63	63	63	63	63	63	63	63	441
2006	99	10	10	10	10	10	10	10	10	10	10	10	10	10	60
2007	25	3	3	3	3	3	3	3	3	3	3	3	3	3	15
2008	3,452	345	345	345	345	345	345	345	345	345	345	345	345	345	1,380
2009	1,496	150	150	150	150	150	150	150	150	150	150	150	150	150	345
2010	266	27	27	27	27	27	27	27	27	27	27	27	27	27	345
Total	133,047	0	9,459	10,169	13,093	12,879	12,885	12,948	12,958	12,961	13,306	3,997	3,314	2,745	130,948

795  
399

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Avisia Utilities		Property Dispositions		12 Months Ended December 31, 2010		Svc/ Juris Alloc		Total Electric		WA Electric		ID Electric		North Gas		WA Gas		ID Gas		OR Gas		TOTAL	
Description		Gain (Loss)																					
1	Miscellaneous Parts	3,198	7	2,309	1,533	776	622	426	196	268												3,198	
2	NU Structures	(1,200)	4	(896)	(575)	(291)	(233)	(160)	(73)	(100)												(1,200)	
4	Colstrip Land Sale	4,477	4	4,477	2,917	1,016																4,477	
5	Colstrip Land Sale	3,395	ED	3,395	2,212	771																3,395	
6	Colstrip Land Sale	5,864	1	5,864	3,821	1,331																5,864	
7	Idaho Dist Land	3	ED			3																0	
			ID																				
	Total Gain	16,937		15,178	9,908	3,606	388	266	122	167												15,734	
	Total Loss	(\$1,200)																					
	Klamath Falls Centralia	122,376.84																					
		\$260,581																					
	Net Gain	398,695	GL Balance 421100 & 421200																				
	Net Gain for Amortization	398,695		15,178	9,908	3,606	388	266	122	167												15,734	
	Service allocators:																						
	ED (Electric Direct)																						
	7 (4-Factor, Common All Services)	100.000%		72.193%			19.437%															8.370%	
	9 (4-Factor, Common Electric and Gas North)	100.000%		78.945%			21.055%																
	Jurisdictional allocators:																						
	1 (Production/Transmission Ratio)			100.000%	65.160%	34.840%	100.000%	68.518%	31.482%														
	4 (Jurisdictional 4-Factor)			100.000%	66.390%	33.610%	100.000%																
	Note 1: These generators were obtained during the energy crisis and were recently sold. We did not allocate because the Wartsila unit is being accounted for elsewhere. The LM2500 is being accounted for as a non utility asset and is not used in useful. Therefore, we did not include this as part of our amortization schedule.																						

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

REVENUE  
WEATHER NORMALIZATION  
ELECTRIC

aa<sub>1</sub>

Line No.	DESCRIPTION		System	Washington	Idaho
<b>REVENUES</b>					
1	Total General Business		\$4,970	\$4,970	
2	Interdepartmental Sales				
3	Sales For Resale				
4	Total Sales of Electricity		4,970	4,970	0
5	Other Revenue		0	0	
6	Total Electric Revenue		4,970	4,970	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	0.038590	192	192	0
15	Total Distribution		192	192	0
16	Customer Accounting	0.003618	18	18	
17	Customer Service & Information				
18	Marketing				
Administrative & General					
19	Operating Expenses	0.002000	10	10	
20	Depreciation				
21	Taxes				
22	Total Admin. & General		10	10	0
23	Total Electric Expenses		220	220	0
24	Operating Income before FIT		4,750	4,750	0
Federal Income Taxes					
25	Current Accrual	35.0%	1,663	1,663	0
26	Deferred Income Taxes				
27	Amortized ITC - Noxon				
28	NET OPERATING INCOME		\$3,087	\$3,087	\$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

2010 CB Weather Adjustment Calculation.xlsx / Elec by MO

aa<sub>2</sub>

2010	January	February	March	April	May	June	July	August	September	October	November	December	
<b>Total</b>	335	157	41	9	-93	-48	-13	-13	27	76	-66	72	
Normal DDH	1,105	908	774	547	327	142	35	34	185	548	882	1,168	
Actual DDH	919	751	733	538	420	190	48	47	158	472	948	1,096	
Unbilled DDH	186	157	41	9	-93	-48	-13	-13	27	76	-66	72	
Normal DDC	0	0	0	0	14	49	178	163	34	1	0	0	
Actual DDC	0	0	0	0	4	19	178	165	10	4	0	0	
Unbilled DDC	0	0	0	0	10	30	0	-2	24	-3	0	0	
<b>Rate Group</b>													
<b>WA Res Sched 1</b>	57,118,288	23,089,835	19,476,611	5,079,205	909,196	-9,377,728	2,516,218	0	-491,679	5,913,659	7,716,034	-6,707,885	8,994,822
No of Cust	200,674	200,736	200,458	200,440	200,071	199,415	199,671	200,358	200,817	201,442	201,656	202,149	202,149
Usage/DDH	0.618	0.618	0.618	0.504	0.504	0.504	0.000	0.000	0.000	0.504	0.504	0.618	0.618
Usage/DDC	0.000	0.000	0.000	0.000	0.000	1.227	1.227	1.227	1.227	0.000	0.000	0.000	0.000
<b>WA Res Sched 11</b>	952,063	365,662	95,373	17,243	-178,224	-21,430	0	-4,729	56,920	146,834	-127,529	169,703	
No of Cust	8,114	8,087	8,077	8,084	8,086	8,099	8,097	8,125	8,150	8,152	8,153	8,184	
Usage/DDH	0.288	0.288	0.288	0.237	0.237	0.237	0.000	0.000	0.000	0.237	0.237	0.288	
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.291	0.291	0.291	0.291	0.000	0.000	0.000	
<b>WA Com Sched 11</b>	4,159,328	1,481,750	326,929	42,874	-444,305	403,368	0	-42,264	506,694	363,672	-316,262	580,530	
No of Cust	19,250	19,236	19,168	19,209	19,264	19,230	19,195	19,281	19,263	19,295	19,322	19,382	
Usage/DDH	0.416	0.416	0.416	0.248	0.248	0.248	0.000	0.000	0.000	0.248	0.248	0.416	
Usage/DDC	0.000	0.000	0.000	0.000	0.000	1.096	1.096	1.096	1.096	0.000	0.000	0.000	
<b>WA Ind Sched 11</b>	38,752	14,874	3,846	677	-6,795	-1,439	0	-146	1,772	5,665	-5,017	6,821	
No of Cust	102	101	100	102	99	105	102	101	102	101	103	101	
Usage/DDH	0.938	0.938	0.938	0.738	0.738	0.738	0.000	0.000	0.000	0.738	0.738	0.938	
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.724	0.724	0.724	0.724	0.000	0.000	0.000	
<b>WA Res Sched 21</b>	658,774	269,907	60,230	11,307	-115,427	25,569	0	-5,704	68,453	93,177	-84,913	108,350	
No of Cust	83	81	82	83	82	84	83	83	83	81	85	84	
Usage/DDH	17.915	17.915	17.915	15.136	15.136	15.136	0.000	0.000	0.000	15.136	15.136	17.915	
Usage/DDC	0.000	0.000	0.000	0.000	0.000	34.364	34.364	34.364	34.364	0.000	0.000	0.000	
<b>ID Res Sched 1</b>	26,571,658	11,199,504	2,463,040	442,006	-4,563,423	584,201	0	-196,035	2,361,958	3,744,623	-3,258,488	4,357,534	
No of Cust	100,133	100,187	99,957	100,034	99,937	99,659	99,977	99,916	100,321	100,349	100,552	100,701	
Usage/DDH	0.601	0.601	0.601	0.491	0.491	0.491	0.000	0.000	0.000	0.491	0.491	0.601	
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.981	0.981	0.981	0.981	0.000	0.000	0.000	
<b>ID Res Sched 11</b>	516,278	232,537	196,194	8,530	-88,237	-10,867	0	-2,339	27,869	72,474	-63,063	91,842	
No of Cust	4,524	4,481	4,479	4,488	4,518	4,528	4,513	4,569	4,536	4,541	4,550	4,572	
Usage/DDH	0.279	0.279	0.279	0.210	0.210	0.210	0.000	0.000	0.000	0.210	0.210	0.279	
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.256	0.256	0.256	0.256	0.000	0.000	0.000	
<b>ID Com Sched 11</b>	3,622,027	1,249,011	275,152	38,169	-393,879	419,754	0	-41,573	497,623	321,422	-280,020	483,521	
No of Cust	14,774	14,771	14,782	14,777	14,757	14,778	14,792	14,784	14,747	14,736	14,783	14,792	
Usage/DDH	0.454	0.454	0.454	0.287	0.287	0.287	0.000	0.000	0.000	0.287	0.287	0.454	
Usage/DDC	0.000	0.000	0.000	0.000	0.000	1.406	1.406	1.406	1.406	0.000	0.000	0.000	
<b>ID Ind Sched 11</b>	61,453	26,074	5,791	1,265	-13,074	1,943	0	-578	6,936	10,522	-9,208	9,940	
No of Cust	131	132	133	132	132	129	130	131	131	130	131	130	
Usage/DDH	1.062	1.062	1.062	1.065	1.065	1.065	0.000	0.000	0.000	1.065	1.065	1.062	
Usage/DDC	0.000	0.000	0.000	0.000	0.000	2.206	2.206	2.206	2.206	0.000	0.000	0.000	
<b>ID Res Sched 21</b>	252,413	98,413	27,767	7,195	-45,620	8,626	0	-2,145	25,737	37,281	-32,375	41,143	
No of Cust	29	25	32	44	27	27	27	27	27	27	27	27	
Usage/DDH	21.164	21.164	21.164	18.168	18.168	18.168	0.000	0.000	0.000	18.168	18.168	21.164	
Usage/DDC	0.000	0.000	0.000	0.000	0.000	39.718	39.718	39.718	39.718	0.000	0.000	0.000	

2010 CB Weather Adjustment Calculation.xlsx / Elec by MO

2010	Total	January	February	March	April	May	June	July	August	September	October	November	December
Total Electric Adjustr	93,951,034	38,097,765	32,135,326	8,388,671	1,478,462	-15,226,712	3,925,943	0	-787,192	9,467,621	12,511,704	-10,884,760	14,844,206
WA subtotal	62,927,205	25,292,226	21,341,314	5,565,583	981,297	-10,122,479	2,922,286	0	-544,522	6,547,498	8,325,382	-7,241,606	9,860,226
ID subtotal	31,023,829	12,805,539	10,794,012	2,823,088	497,165	-5,104,233	1,003,657	0	-242,670	2,920,123	4,186,322	-3,643,154	4,983,980
Summarize by Schedule													
WA Sch 1	57,118,288	23,089,835	19,476,611	5,079,205	909,196	-9,377,728	2,516,218	0	-491,679	5,913,659	7,716,034	-6,707,885	8,994,822
WA Sch 11	5,150,143	1,932,484	1,636,878	426,148	60,794	-629,324	380,499	0	-47,139	565,386	516,171	-448,808	757,054
WA Sch 21	658,774	269,907	227,825	60,230	11,307	-115,427	25,569	0	-5,704	68,453	93,177	-84,913	108,350
ID Sch 1	26,571,658	11,199,504	9,436,738	2,463,040	442,006	-4,563,423	584,201	0	-196,035	2,361,958	3,744,623	-3,258,488	4,357,534
ID Sch 11	4,199,758	1,507,622	1,270,883	332,281	47,964	-495,190	410,830	0	-44,490	532,428	404,418	-352,291	585,303
ID Sch 21	252,413	98,413	86,391	27,767	7,195	-45,620	8,626	0	-2,145	25,737	37,281	-32,375	41,143
WS weighted block Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider)													
WA Sch 1	0.07708	0.07708	0.07708	0.07708	0.07708	0.07708	0.07708	0.07708	0.07708	0.07708	0.07708	0.07708	0.07708
WA Sch 11	0.09030	0.09030	0.09030	0.09030	0.09030	0.09030	0.09030	0.09030	0.09030	0.09030	0.09030	0.09030	0.09030
WA Sch 21	0.05989	0.05989	0.05989	0.05989	0.05989	0.05989	0.05989	0.05989	0.05989	0.05989	0.05989	0.05989	0.05989
WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)													
ID Sch 1	0.07867	0.07867	0.07867	0.07867	0.07867	0.07867	0.07867	0.07867	0.07867	0.07867	0.07867	0.07867	0.07867
ID Sch 11	0.07433	0.07433	0.07433	0.07433	0.07433	0.07433	0.07433	0.07433	0.07433	0.07433	0.07731	0.07731	0.07731
ID Sch 21	0.05502	0.05502	0.05502	0.05502	0.05502	0.05502	0.05502	0.05502	0.05502	0.05502	0.05502	0.05502	0.05502
Revenue Adjustment													
WA Sch 1	\$4,462,133	\$1,779,764	\$1,501,257	\$391,505	\$70,081	(\$722,835)	\$193,950	\$0	(\$37,899)	\$455,825	\$594,752	(\$517,044)	\$752,777
WA Sch 11	\$467,858	\$174,503	\$147,810	\$38,481	\$5,490	(\$56,828)	\$34,359	\$0	(\$4,257)	\$51,054	\$46,610	(\$40,527)	\$71,163
WA Sch 21	\$39,752	\$16,165	\$13,644	\$1,607	\$677	(\$6,913)	\$1,531	\$0	(\$342)	\$4,100	\$5,580	(\$5,085)	\$6,788
Total WA	\$4,969,743	\$1,970,432	\$1,662,711	\$431,693	\$76,671	(\$785,576)	\$229,840	\$0	(\$42,456)	\$511,079	\$646,942	(\$567,656)	\$830,728
ID Sch 1	\$2,139,991	\$881,065	\$742,388	\$193,767	\$34,773	(\$359,004)	\$45,959	\$0	(\$15,422)	\$185,815	\$332,934	(\$289,712)	\$387,428
ID Sch 11	\$314,068	\$112,062	\$94,465	\$24,698	\$3,565	(\$36,807)	\$30,537	\$0	(\$3,307)	\$39,575	\$31,266	(\$27,236)	\$45,250
ID Sch 21	\$14,040	\$5,415	\$4,753	\$1,528	\$396	(\$2,510)	\$475	\$0	(\$118)	\$1,416	\$2,173	(\$1,887)	\$2,399
Total ID	\$2,468,099	\$1,002,542	\$841,606	\$220,993	\$38,734	(\$398,321)	\$78,971	\$0	(\$18,847)	\$226,806	\$366,373	(\$318,835)	\$452,067



095

Avista Corporation  
 WASHINGTON - ELECTRIC RATE (Price) HISTORY \*\*  
 For Schedules 1, 11, 21, 25, 31

\*\* Most Recent Changes Are at The Top of Each Section

Date of Change	USAGE	Base Rates	Adjust For Sch 52	Adjust For Sch 56	Adjust For Sch 59	Adjust For Sch 91	Adjust For Sch 93	Adjust For Sch 96	Total As Billed
12-01-2010	Basic Charge	\$6.00	8th	1st					\$6.00
GRC	First 600 Kwh	\$0.06627	✓		-\$0.00156	10th	\$0.00379	9th 0 7th	\$0.06850
	Next 700 Kwh	\$0.07710	✓		-\$0.00156		\$0.00379	\$0.00000	\$0.07933
	All over 1300 Kwh	\$0.09037	✓		-\$0.00156		\$0.00379	\$0.00000	\$0.09260
11-01-2010	Basic Charge	\$6.00	7th	1st					\$6.00
RESEX	First 600 Kwh	\$0.06103			-\$0.00156	10th	\$0.00375	8th 0 7th	\$0.06322
	Next 700 Kwh	\$0.07101			-\$0.00156		\$0.00375	\$0.00000	\$0.07320
	All over 1300 Kwh	\$0.08324			-\$0.00156		\$0.00375	\$0.00000	\$0.08543
02-12-2010	Basic Charge	\$6.00	7th	1st					\$6.00
ERM	First 600 Kwh	\$0.06103			-\$0.00298	9th	\$0.00375	8th 0 7th	\$0.06180
	Next 700 Kwh	\$0.07101			-\$0.00298		\$0.00375	\$0.00000	\$0.07178
	All over 1300 Kwh	\$0.08324			-\$0.00298		\$0.00375	\$0.00000	\$0.08401
01-01-2010	Basic Charge	\$6.00	7th	1st					\$6.00
GRC	First 600 Kwh	\$0.06103	✓		-\$0.00298	9th	\$0.00375	8th 0.00446 6th	\$0.06626
	Next 700 Kwh	\$0.07101	✓		-\$0.00298		\$0.00375	\$0.00668	\$0.07846
	All over 1300 Kwh	\$0.08324	✓		-\$0.00298		\$0.00375	\$0.00938	\$0.09339

Date of Change	USAGE	Base Rates	Adjust For Sch 52	Adjust For Sch 56	Adjust For Sch 59	Adjust For Sch 91	Adjust For Sch 93	Adjust For Sch 96	Total As Billed
<b>Schedule 11</b>									
12-01-2010	Basic Charge	\$10.00							\$10.00
GRC	Energy Charge:								
	First 3650 kWh	\$0.10037	✓ 8th			\$ 0.00536	9th \$ - 7th		\$0.10573
	All over 3650 kWh	\$0.09393	✓			\$ 0.00536	\$ -		\$0.09929
	Demand Charge:								
	Per Kw of demand in excess of 20 Kw	\$5.00							\$5.00
02-12-2010	Basic Charge	\$6.75							\$6.75
ERM	Energy Charge:								
	First 3650 kWh	\$0.09638	7th			\$ 0.00530	8th \$ - 7th		\$0.10168
	All over 3650 kWh	\$0.09023				\$ 0.00530	\$ -		\$0.09553
	Demand Charge:								
	Per Kw of demand in excess of 20 Kw	\$4.25							\$4.25
01-01-2010	Basic Charge	\$6.75							\$6.75
GRC	Energy Charge:								
	First 3650 kWh	\$0.09638	✓ 7th			\$ 0.00530	8th \$ 0.00867 6th		\$0.11035
	All over 3650 kWh	\$0.09023	✓			\$ 0.00530	\$ 0.00867		\$0.10420
	Demand Charge:								
	Per Kw of demand in excess of 20 Kw	\$4.25							\$4.25

Date of Change	USAGE	Base Rates	Adjustment For Sch 52	Adjust For Sch 56	Adjust For Sch 59	Adjust For Sch 91	Adjust For Sch 93	Adjust For Sch 96	Total As Billed
<b>Schedule 21</b>									
12-01-2010	Min Chg	\$350.00	8th						350.00
GRC	Energy Charge:								
	First 250,000 kWh	\$ 0.06572	✓			\$ 0.00395	9th \$ - 7th		\$0.06967
	All over 250,000 kWh	\$ 0.05876	✓			\$ 0.00395	\$ -		\$0.06271
	Demand Charge:								
	First 50 Kw or less	\$350.00							350.00
	Rest over kw	\$4.75							\$4.75
	Volt Disc:> 11 kv per kw	(\$0.20)							-0.20
02-12-2010	Min Chg	\$300.00	7th						300.00
ERM	Energy Charge:								
	First 250,000 kWh	\$ 0.06284				\$ 0.00391	8th \$ - 7th		\$0.06675
	All over 250,000 kWh	\$ 0.05614				\$ 0.00391	\$ -		\$0.06005
	Demand Charge:								
	First 50 Kw or less	\$300.00							300.00
	Rest over kw	\$4.00							\$4.00
	Volt Disc:> 11 kv per kw	(\$0.20)							-0.20
01-01-2010	Min Chg	\$300.00	7th						300.00
GRC	Energy Charge:								
	First 250,000 kWh	\$ 0.06284	✓			\$ 0.00391	8th \$ 0.00604 6th		\$0.07279
	All over 250,000 kWh	\$ 0.05614	✓			\$ 0.00391	\$ 0.00604		\$0.06609
	Demand Charge:								
	First 50 Kw or less	\$300.00							300.00
	Rest over kw	\$4.00							\$4.00
	Volt Disc:> 11 kv per kw	(\$0.20)							-0.20

Weather Sensitivity Regression Summary for Jan 2000 to Dec 2009

Adj R <sup>2</sup>	Dependent Variable	Shoulder Mo. Heating	Winter Mo Heating	Shoulder Mo Cooling	Summer Mo Cooling	Usage/Cust Base Load	Usage/Cust 2009 Low	Durbin Watson test results
		Apr, May, Jun, Oct, Nov	Dec, Jan, Feb, Mar	Apr, May, Oct, Nov	Jun, Jul, Aug, Sep			
<b>Washington Electric</b>								
0.946	WR1	0.504	0.618	0.000	1.227	647	752	No Autocorrelation
0.908	WR11	0.237	0.288	0.000	0.291	322	326	Corrected with AR(1)
0.796	WC11	0.248	0.416	0.000	1.096	1,380	1,414	Corrected with AR(1)
0.776	WT11	0.738	0.938	0.000	0.724	1,824	1,520	Corrected with AR(1)
0.831	WT11	0.288	0.405	0.000	1.000	1,041	1,096	Corrected with AR(1)
0.860	WR21	15.136	17.915	0.000	34.364	31,247	30,767	Corrected with AR(1)
<b>Idaho Electric</b>								
0.971	IR1	0.491	0.601	0.000	0.981	632	749	Corrected with AR(1)
0.926	IR11	0.210	0.279	0.000	0.256	247	291	Corrected with AR(1)
0.883	IC11	0.287	0.454	0.000	1.406	1,459	1,493	Corrected with AR(2),(3)
0.849	III1	1.065	1.062	0.000	2.206	1,613	1,830	Corrected with AR(1),(2),(3)
0.882	IT11	0.263	0.411	0.000	1.167	1,114	1,221	Corrected with AR(2),(3)
0.848	IR21	18.168	21.164	0.000	39.718	28,531	34,427	Corrected with AR(1),(2)

Dependent Variable Name Code

1st letter  
W = Washington Jurisdiction  
I = Idaho Jurisdiction

2nd letter  
R = Residential Class  
C = Commercial Class  
I = Industrial Class

Numerical reference  
Rate Schedule

Spokane AP Weather Station  
Heating Degree Day History

	January	February	March	April	May	June	July	August	September	October	November	December	Cooling Season Total
1 2010	0	0	0	0	4	19	178	165	10	4	0	0	380
2 2009	0	0	0	0	23	47	245	196	78	0	0	0	589
3 2008	0	0	0	0	27	60	182	176	29	4	0	0	478
4 2007	0	0	0	0	7	56	338	143	32	0	0	0	576
5 2006	0	0	0	0	41	66	285	161	62	0	0	0	615
6 2005	0	0	0	0	13	32	179	174	11	0	0	0	409
7 2004	0	0	0	0	0	96	249	225	1	0	0	0	571
8 2003	0	0	0	0	12	58	266	174	66	2	0	0	578
9 2002	0	0	0	0	0	63	231	81	30	0	0	0	405
10 2001	0	0	0	0	29	19	146	213	54	0	0	0	461
11 2000	0	0	0	0	0	29	146	129	16	0	0	0	320
12 1999	0	0	0	0	7	41	118	210	14	0	0	0	390
13 1998	0	0	0	0	6	22	325	234	110	0	0	0	697
14 1997	0	0	0	0	14	9	122	209	30	6	0	0	390
15 1996	0	0	0	0	0	16	198	150	17	0	0	0	381
16 1995	0	0	0	0	14	29	119	59	38	0	0	0	259
17 1994	0	0	0	0	9	37	280	159	43	0	0	0	528
18 1993	0	0	0	0	36	27	11	64	34	0	0	0	172
19 1992	0	0	0	0	25	159	124	209	11	8	0	0	536
20 1991	0	0	0	0	0	0	139	187	20	0	0	0	346
21 1990	0	0	0	0	0	42	213	157	68	0	0	0	480
22 1989	0	0	0	0	0	49	145	78	9	0	0	0	281
23 1988	0	0	0	0	12	63	169	128	67	0	0	0	439
24 1987	0	0	0	8	20	94	110	97	53	1	0	0	383
25 1986	0	0	0	0	65	109	57	247	8	0	0	0	486
26 1985	0	0	0	0	15	36	317	68	0	0	0	0	436
27 1984	0	0	0	0	3	28	155	181	23	1	0	0	391
28 1983	0	0	0	0	46	26	77	235	1	0	0	0	385
29 1982	0	0	0	0	2	128	148	171	32	0	0	0	481
30 1981	0	0	0	0	0	9	82	213	60	0	0	0	364
981 - 2010 30-Year Average	0	0	0	0	14	49	178	163	34	1	0	0	439

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Spokane AP Weather Station  
Heating Degree Day History

	July	August	September	October	November	December	January	February	March	April	May	June	Heating Season Total
1	2009 - 2010	17	23	103	668	834	1,252	919	733	538	420	190	6,448
2	2008 - 2009	8	52	142	529	785	1,328	1,204	936	586	303	93	6,923
3	2007 - 2008	0	27	194	553	894	1,126	1,239	880	683	274	176	6,998
4	2006 - 2007	8	30	170	552	879	1,122	1,208	684	548	270	136	6,471
5	2005 - 2006	11	22	229	489	919	1,258	905	812	525	301	104	6,524
6	2004 - 2005	16	34	204	480	857	1,020	1,128	711	503	260	166	6,221
7	2003 - 2004	9	1	151	418	1,056	1,083	1,196	668	455	315	131	6,428
8	2002 - 2003	28	26	219	678	839	962	885	745	588	365	90	6,382
9	2001 - 2002	33	20	100	588	744	1,136	1,063	938	581	412	137	6,686
10	2000 - 2001	51	43	285	572	1,134	1,245	1,168	795	634	320	201	7,508
11	1999 - 2000	75	36	181	540	703	1,030	1,143	799	496	363	142	6,416
12	1998 - 1999	0	20	101	565	748	1,119	1,010	769	594	448	186	6,396
13	1997 - 1998	35	15	116	549	785	1,098	1,058	721	505	276	90	5,997
14	1996 - 1997	35	49	281	603	949	1,241	1,130	794	642	264	154	7,070
15	1995 - 1996	21	88	146	648	742	1,120	1,217	880	556	471	143	7,077
16	1994 - 1995	26	13	81	558	970	1,071	1,045	771	578	262	170	6,316
17	1993 - 1994	151	83	217	457	1,063	1,051	904	713	469	262	160	6,528
18	1992 - 1993	32	60	232	481	916	1,297	1,331	834	578	192	165	7,220
19	1991 - 1992	15	16	108	574	918	992	1,024	598	477	206	61	5,739
20	1990 - 1991	37	42	54	610	774	1,356	1,212	866	568	406	248	6,889
21	1989 - 1990	22	76	149	554	805	1,048	976	739	454	373	166	6,330
22	1988 - 1989	47	16	240	361	856	1,171	1,113	873	473	364	65	6,784
23	1987 - 1988	51	50	116	474	799	1,206	1,240	775	477	330	173	6,541
24	1986 - 1987	81	4	311	488	902	1,193	1,186	710	417	253	86	6,462
25	1985 - 1986	0	64	343	622	1,363	1,409	1,076	680	595	357	67	7,503
26	1984 - 1985	21	18	264	662	870	1,381	1,345	895	501	280	128	7,482
27	1983 - 1984	55	2	230	468	765	1,508	1,065	715	621	460	194	6,963
28	1982 - 1983	62	17	193	582	996	1,163	897	672	558	285	113	6,285
29	1981 - 1982	73	7	209	584	747	1,088	1,196	761	639	328	76	6,620
30	1980 - 1981	19	77	195	543	854	977	992	741	570	395	243	6,473
	1981 - 2010 30-Year Average	35	34	185	548	882	1,168	1,105	774	547	327	142	6,655

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AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

MISCELLANEOUS  
RESTATING ADJUSTMENTS  
**ELECTRIC**

ab<sub>1</sub>

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
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
<b>EXPENSES</b>				
Production and Transmission				
7	Operating Expenses	(2)	(2)	0
8	Purchased Power			
9	Depreciation and Amortization	0	0	
10	Taxes	0		
11	Total Production & Transmission	(2)	(2)	0
Distribution				
12	Operating Expenses	(1)	(1)	0
13	Depreciation			
14	Taxes	0	0	0
15	Total Distribution	(1)	(1)	0
16	Customer Accounting	(4)	(4)	0
17	Customer Service & Information	(51)	(51)	0
18	Marketing	0	0	0
Administrative & General				
19	Operating Expenses	(234)	(234)	0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	(234)	(234)	0
23	Total Electric Expenses	(292)	(292)	0
24	Operating Income before FIT	292	292	0
Federal Income Taxes				
25	Current Accrual	35.0%	102	102
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$190	\$190	\$0
<b>RATE BASE</b>				
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

ab<sub>2</sub>

**Avista Utilities**  
**Miscellaneous Restating Adjustments**  
**12/31/2010**

	<u>WA Electric</u>	<u>WA Gas</u>	<u>Account</u>
<b><u>Misc. Restating Adjustments:</u></b>			
BOD Meeting Expenses	(19,737)	(5,484)	930.2
BOD Fees @ 10%'	(58,037)	(16,127)	930.2
Buck-A-Block Elimination *		(2,312)	912
LIRAP Labor Elimination	23,431		920
Non-Utility	(136,517)	(41,348)	901-935, 501-588, 813-880
Reclassifications - Removed	(16,208)	(1,754)	902-935
Reclassifications	11,647	(10,066)	930.2, 923, 921, 909, 903
Reclassification - Advertising	(46,410)	34,987	930.2, 910, 909, 903
Plane Removal	(4,445)	(3,212)	931, 930.2, 928, 926.1, 921, 920
Plane Reclassifications	(46,085)	(10,498)	931, 930.2, 928, 926.1, 921, 920
<b>Total Misc. Restating Adjustments</b>	<u><b>(292,362)</b></u>	<u><b>(55,815)</b></u>	

\* Electric Buck-A-Block removed in Electric Revenue Normalization Adj., Gas Buck-A-Block removed here in Misc. Restating adj.



**Board of Director  
Fees  
&  
Meeting Costs**

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Avista Utilities  
Board of Directors Meetings Allocation  
For the twelve months ended December 31, 2010

<b>Board Meeting Costs 2010:</b>			
Charged to 930200		\$	151,099.62 °
Charged to 417100 (non-util - part in error)		\$	79,115.76 °
Excluding Adv. IQ charges or other misc non-util		\$	(10,374.84) °
Total Utility expenses to be shared 50/50		\$	219,840.54
	50/50	\$	109,920.27 Amount to charge to Utility
Amount to share 50/50		\$	109,920.27 Total amount to charge to non-utility
		\$	(68,740.92) utility (less exclusions of \$10,375)

<u>Amount to move to non-utility</u>		\$	(41,179.35)	Non-Utility Check
\$	109,920.27	50% share non-util		
\$	10,374.84	Non-Util - misc & AIQ		
\$	120,295.11	Total s/b Non-Util		
\$	79,115.76	2010 Test Per Non-Util		
\$	41,179.35	ADJ - Remove		

Total Adjustment		\$	(41,179) Remove
<u>Allocated to Washington Electric</u>			
72.193%	E - Note 7		
66.390%	E - Note 4	\$	(19,737) ✓
<u>Allocated to Washington Gas</u>			
19.437%	E - Note 7		
68.518%	G - Note 4	\$	(5,484) ✓
<u>Allocated to Idaho Electric</u>			
72.193%			
33.610%	E - Note 4	\$	(9,992)
<u>Allocated to Idaho Gas</u>			
19.437%			
31.482%	G - Note 4	\$	(2,520)
<u>Allocated to Oregon</u>			
8.370%	E - Note 7	\$	(3,447)
		\$	(41,180)
1.0000	E - Note 7		
1.0000	E - Note 4		
1.0000	G - Note 4		

(Note: New policies for Board meetings regarding expenses to charge to non-utility, and sharing of 90/10 for Utility expenses is effective J: case adjustment based on 2010 transactions, to be conservative, the Company included total expenses - less Advantage IQ specific transac miscellaneous non-utility meeting expenses (such as gifts, candy, etc.) was determined and excluded (before splitting the total by 50/50). T determine the amount to charge to non-utility. Since a total of \$79,116 was already charged to non-utility (part in error), the 50% non-uti comparted to that already charged to account 417 non-utility. This adjustment adjusts for the remaining needing to be moved to non-utili

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**Board of Directors Meeting Expenses**  
 For the twelve months ended December 31, 2010

Source: This document includes all meeting expenses allocated to the Board of Directors Activity ~~Reimbursed~~ excluding all of the Board of Directors Fees.

Purpose: To verify that all meeting expenses were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis. For all travel expenses, we reviewed the travel expense reimbursements, noting that proper accounting had taken place to exclude any first class travel or other inappropriate inclusions.

Expenditure Organization Project Number	(All)	(All)	Sum of Transaction Amount	Ferr. Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
930200	CD	AA				020 Professional Services	BOARDVANTAGE INC	2011 BOARDVANTAGE AIQ		0.00
							CORP CREDIT CARD	Wells Fargo cc Payment		0.00
							R R DONNELLEY RECEIVABLES INC	PROXY PREP & PRINTING		0.00
						205 Airfare	CORP CREDIT CARD	Wells Fargo cc Payment		163.40
							JOHN F KELLY	TRAVEL EXPENSES		3,107.80
							MICHAEL L NOEL	TRAVEL EXPENSES		341.10
							REBECCA A KLEIN	TRAVEL EXPENSES		1,470.10
						210 Employee Auto Mileage	MICHAEL L NOEL	TRAVEL EXPENSES		18.00
							R JOHN TAYLOR	TRAVEL EXPENSES		110.00
							SUSAN Y FLEMING	Mileage		3.30
							AZAR'S FOOD SERVICES	FOOD SERVICE		146.03
						215 Employee Business Meals		LINDA J		420.88
								LINDA W		695.90
								Meals		2,674.62
								Wells Fargo cc Payment		1,191.67
							CORP CREDIT CARD	DINNER		0.00
							EXECUTIVE WOMEN INTERNATIONAL	DINNER FIRM NIGHT		0.00
								EWI-DINNER & DUES		0.00
							JOHN F KELLY	TRAVEL EXPENSES		33.12
							MICHAEL L NOEL	TRAVEL EXPENSES		37.18
							R JOHN TAYLOR	TRAVEL EXPENSES		72.87
							THE DAVENPORT HOTEL	BD OF DIRECTORS MTG		3,361.78
								BOARD MTG MAY 2010		365.59
								BOARD MTGS - NOV 2010		2,499.30
								BOD MITAS DINNER MAY		4,955.08
								DIR LODGING/FEB		236.33
								FOOD		0.00
								LODGING/MEALS A/O BOARD		0.00
								MEAL		21.75
								Meals		36.39
								MEALS-A/O BOARD		0.00
						220 Employee Car Rental	JOHN F KELLY	TRAVEL EXPENSES		223.59
							MARC F RACIGOT	TRAVEL EXPENSES		435.89
							THE DAVENPORT HOTEL	BOARD MTG MAY 2010		75.00
							CORP CREDIT CARD	Wells Fargo cc Payment		6,584.14
							THE DAVENPORT HOTEL	BOARD MTG MAY 2010		2,446.56
								DIR LODGING/FEB		2,381.35
								LODGING		0.00
								LODGING - DIRECTOR NOV 2010		373.10
								LODGING/MEALS A/O BOARD		0.00
								LODGING-DIRECTOR-TOUR		636.50
								LODGING-KELLY		0.00

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CD	AA	930200	235 Employee Misc Expenses	885 Miscellaneous	Wells Fargo cc Payment	105.55
			CORP CREDIT CARD		TRAVEL EXPENSES	112.00
			REBECCA A KLEIN		Misc	66.83
			SUSAN Y FLEMING		PARKING	0.00
					Tips	18.00
			THE DAVENPORT HOTEL		BD OF DIRECTORS MTG	1,679.08
			BRIAN W DUNHAM		DIR LODGING/FEB	78.16
					TRAVEL EXPENSES	536.74
			CLASSIC LIMOUSINE / SUNSET COACH		BOARD TRANSPORTATION - NOV 201	321.00
					BOD TRANSPORTATION MAY	557.10
					DIRECTOR EDUCATION - TOUR OF C	848.00
			CORP CREDIT CARD		Wells Fargo cc Payment	0.50
			HAYDEN LAKE COUNTRY CLUB		GIFT CERT/JACK GUSTAVEL, RETIR	0.00
			HEIDI B STANLEY		PLANE FARE	1,127.50
					TRAVEL EXPENSES	1,128.01
			IKON OFFICE SOLUTIONS		BOARD PACKETS	14.73
					DOCUMENT BINDING	24.40
					MWR BOOKS	1.90
					TABS	123.80
			J CRAIG SWEAT PHOTOGRAPHY		SERVICE	0.00
			JACK W GUSTAVEL		TRAVEL EXPENSES	116.00
			JOHN F KELLY		TRAVEL EXPENSES	85.00
			KRISTIANNE BLAKE		BD OF DIR TRAVEL EXPENSE	1,245.41
					TRAVEL EXPENSES	294.11
			LIBERTY PARK FLORIST		FLOWERS-FELTES	0.00
			MARC F RACICOT		BD OF DIR TRAVEL EXP	303.67
					TRAVEL EXPENSES	535.63
			MICHAEL L NOEL		BD OF DIR TRAVEL EXP	462.15
					TRAVEL EXPENSES	925.86
			R JOHN TAYLOR		BD OF DIR TRAVEL EXPENSE	110.00
					TRAVEL EXPENSES	110.00
			REBECCA A KLEIN		TRAVEL EXPENSES	1,388.64
			ROY EIGUREN		BD OF DIR TRAVEL EXP	314.65
					TRAVEL EXPENSES	3,358.81
			THE DAVENPORT HOTEL		BOARD MTG MAY 2010	60.00
					BOARD MTGS - NOV 2010	1,185.00
					BOD MTAS DINNER MAY	3,128.00
					CAR	0.00
					DIRECTOR RETIREMENT GIFT	0.00
					LODGING/MEALS A/O BOARD	0.00
			#N/A			134.00
					At the August Board meetings,	66,612.00
			CORP CREDIT CARD		Wells Fargo cc Payment	0.00
			IKON OFFICE SOLUTIONS		BOD MAG MASTER 08/10	4.78
					BOD MAG MASTER 0810 BOOKS	4.78
					BOD MAG MASTER 1110	4.78
					COMMITTEE MEETING MATERIAL & T	33.05
			BOARDVANTAGE INC		2011 SUBSCRIPTION BOARD PORTAL	27,800.00
			CORP CREDIT CARD		Wells Fargo cc Payment	0.00
						151,099.62

930200 Total



417100	ZZ	ZZ	GLOBAL SMART LLC	BD OF DIR MTC/BANIFF CANADA	4,034.42	NU
			JOHN F KELLY	TRAVEL EXPENSES	2,629.30	NU
			SUSAN Y FLEMING	Mileage	10.50	NU
				AIG BOARD MILEAGE	3.00	NU
			CORP CREDIT CARD	Wells Fargo cc Payment	19,652.52	NU
			THE DAVENPORT HOTEL	MEALS-AIQ BOARD	8.00	NU
				AIQ DIRECTOR LODGING	26.22	NU
				AIQ BOARD	65.26	NU
			CORP CREDIT CARD	Wells Fargo cc Payment	1,924.15	NU
			CORP CREDIT CARD	Wells Fargo cc Payment	28,954.62	NU
			THE DAVENPORT HOTEL	AIQ DIRECTOR LODGING	243.61	NU
				AIQ BOARD	456.32	NU
				JOHN KELLY-AIQ BOARD	105.16	NU
			CORP CREDIT CARD	Wells Fargo cc Payment	216.24	NU
				LINDA WILLIAMS-JUST AMERICAN D	74.80	NU
				LINDA WILLIAMS-CRYSTAL CLASSIC	89.00	NU
				LINDA WILLIAMS-KOHL'S #1146	2.21	NU
				LINDA WILLIAMS-SEE'S CANDIES #	32.20	NU
				LINDA WILLIAMS-MARK'S HALLMARK	9.75	NU
			SUSAN Y FLEMING	Cab Fare	20.00	NU
				Misc	186.37	NU
				PARKING	3.00	NU
			BRIAN W DUNHAM	TRAVEL EXPENSES	1,121.51	NU
			CLASSIC LIMOUSINE / SUNSET COACH	BD OF DIR TRANSPORTATION	132.30	NU
			CORP CREDIT CARD	Wells Fargo cc Payment	4,901.00	NU
			HAYDEN LAKE COUNTRY CLUB	LINDA WILLIAMS-ADVENTURES IN A	62.88	NU
			HEIDI B STANLEY	GIFT CERT/JACK GUSTAVEL, RETIR	200.00	NU
			J CRAIG SWEAT PHOTOGRAPHY	BD OF DIR TRAVEL EXP	135.40	NU
			JOHN F KELLY	WEBSITE PHOTO	297.50	NU
				BD OF DIR TRAVEL EXP	1,268.19	NU
				TRAVEL EXPENSES	503.76	NU
			MARC F RACICOT	TRAVEL EXPENSES	1,021.78	NU
			MICHAEL L NOEL	TRAVEL EXPENSES	656.61	NU
			R JOHN TAYLOR	TRAVEL EXPENSES	1,563.99	NU
			REBECCA A KLEIN	TRAVEL EXPENSES	598.08	NU
			ROY EIGUREN	TRAVEL EXPENSES	1,364.83	NU
			THE DAVENPORT HOTEL	CAR	20.00	NU
				DIRECTOR RETIREMENT GIFT	300.00	NU
				LODGING/MEALS AVO BOARD	79.22	NU
				AIQ DIRECTOR LODGING	46.71	NU
			ADVENTURES IN ADVERTISING	DIRECTOR GIFTS	1,893.49	NU
			BEARINGS BRANDING INC	DAN ROGERS EXP	814.67	NU
			THE MANHATTAN GROUP OF COMPANIES	NY BOARD BOAT CRUISE	3,000.00	NU
			ENTERPRISE RENT A CAR	HEIDI STANLEY	385.39	NU
					79,115.76	NU
417100 Total					230,215.38	NU
Grand Total					10,374.84	NU

Sum: NU (Non-Utility) 10,374.84

abq

**Avista Utilities**  
**Board of Directors Fees Allocation**  
**For the twelve months ended December 31, 2010**

	<b>Board of Directors Fees</b>	<b>Total Adjustment</b>
Total Adjustment	<u>\$ 1,210,905</u>	<u>10%</u>
 <u>Allocated to Washington Electric</u>		
72.193% E - Note 7		
66.390% E - Note 4	<u>\$ 580,374</u>	<u>\$ 58,037</u> ✓
 <u>Allocated to Washington Gas</u>		
19.437% E - Note 7		
68.518% G - Note 4	<u>\$ 161,266</u>	<u>\$ 16,127</u> ✓
 <u>Allocated to Idaho Electric</u>		
72.193%		
33.610% E - Note 4	<u>\$ 293,815</u>	<u>\$ 29,382</u>
 <u>Allocated to Idaho Gas</u>		
19.437%		
31.482% G - Note 4	<u>\$ 74,097</u>	<u>\$ 7,410</u>
 <u>Allocated to Oregon</u>		
8.370% E - Note 7	<u>\$ 101,353</u>	<u>\$ 10,135</u>
	\$ 1,210,905	\$ 97,554
	0	
1.0000 E - Note 7		
1.0000 E - Note 4		
1.0000 G - Note 4		

**Board of Directors Fees**  
**For the twelve months ended December 31, 2010**

**Source:** This document includes all Board of Director Fees, charged to the Board of Directors Activity Project Number 09900020.

**Purpose:** To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis. We have also included a reconciliation of other Board of Director compensation, in the form of Stock Options that have not been recorded in project number 09900020.

2010 Stock Issuance	318,424.32
Additional 2010 Stock Issuance	66,612.00
Additional 2010 Stock Issuance - Gustavel	7,495.32
Stock Option Exercises	41,889.00
Amount withheld on behalf of director for B&O Taxes - add back in for gross total	7,299.35
Total Quarterly Payments	791,684.84
Less Advantage (Q)	(22,500.00)
	<u>1,210,904.83</u>

<b>Project Number</b>	(All)
<b>Expenditure Organization</b>	Y01

X - See Quarterly Director's Fees

Sum of Transaction Amount		Transaction Desc	Total
Ferc Acct	Expenditure Type	Vendor Name	
930200	885 Miscellaneous	BANK OF NY - PERSHING	7,495.32 X
		BRIAN W DUNHAM	42,864.58 X
		ERIK J ANDERSON	103,433.55 X
		HEIDI B STANLEY	99,921.87 X
		JACK W GUSTAVEL	17.04 X
		JOHN F KELLY	94,989.77 X
		KRISTIANNE BLAKE	85,529.83 X
		MARC F RACICOT	49,015.87 X
		MICHAEL L NOEL	68,761.38 X
		R JOHN TAYLOR	105,902.69 X
		REBECCA A KLEIN	42,339.46 X
		ROY EIGUREN	98,908.80 X
		#N/A	318,424.32 X
930200 Total		Non-Employee Directors Stock I	1,117,604.48
Grand Total			1,117,604.48

2010 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL see note (1)	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL COMP.
2010 Stock Issuance	\$ 9,997.92	\$ 43,995.04	\$ 43,995.04	\$ 9,997.92	\$ 32,488.00	\$ 37,979.52	\$ 29,993.76	\$ 39,991.68	\$ 49,999.60	\$ 9,997.92	\$ 9,997.92	\$ 318,424.32
Additional 2010 Stock Issuance	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 7,495.32	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 74,107.32
Stock Option Exercises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,889.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,889.00
Amount withheld on behalf of director for B&O Taxes - add back in for gross total	\$ 1,074.00	\$ -	\$ 479.18	\$ 1,098.75	\$ -	\$ 1,036.18	\$ 672.25	\$ 752.41	\$ -	\$ 1,085.68	\$ 1,100.90	\$ 7,299.35
TOTAL QUARTERLY PAYMENTS	\$ 103,433.55	\$ 85,529.83	\$ 42,864.58	\$ 98,908.80	\$ 17.04	\$ 94,989.77	\$ 42,339.46	\$ 68,761.38	\$ 49,015.87	\$ 99,921.87	\$ 105,902.69	\$ 791,684.84
TOTAL 2010 COMPENSATION	\$ 121,166.67	\$ 136,186.07	\$ 94,000.00	\$ 116,666.67	\$ 40,000.36	\$ 182,555.67	\$ 79,666.67	\$ 116,166.67	\$ 105,666.67	\$ 117,666.67	\$ 123,662.71	\$ 1,233,404.83

Q1 2010

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL(1)	KELLY	KLEIN	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	\$ 7,000.00	\$ 17,000.00	\$ 17,000.00	\$ 111,500.00
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 11 - Comp Special Conf Call						\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
January 19 & 20 - AIQ Bd & Com Mtgs	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00						\$ 4,500.00
February 11 - Environmental Mtg	\$ 1,500.00			\$ 1,500.00	\$ 1,500.00				absent			\$ 4,500.00
February 11 - Governance Mtg		\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
February 11 - Audit Mtg		\$ 1,500.00		\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
February 11 - Finance Comm Mtg	\$ 1,500.00		\$ 1,500.00		\$ 1,500.00				absent			\$ 4,500.00
February 11 - Comp. & Org. Mtg						\$ 1,500.00					\$ 1,500.00	\$ 4,500.00
February 12 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	absent	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
February 22 - Audit Comm Mtg		\$ 1,500.00		\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
Deferred - March 2010 Div		\$ 629.85									\$ 1,374.01	\$ 2,003.86
Stock Fractional Share					\$ 0.36							\$ 0.36
Check cancelled to purchase stock					\$ (3,000.36)							\$ (3,000.36)
TOTAL	\$ 24,250.00	\$ 19,129.85	\$ 11,500.00	\$ 24,250.00	\$ -	\$ 22,500.00	\$ -	\$ 17,000.00	\$ 8,500.00	\$ 23,000.00	\$ 25,624.01	\$ 175,753.86

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

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2010 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL see note (1)	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL COMP.
2010 Stock Issuance	\$ 9,997.92	\$ 43,995.04	\$ 43,995.04	\$ 9,997.92	\$ 32,488.00	\$ 37,979.52	\$ 29,993.76	\$ 39,991.68	\$ 49,989.60	\$ 9,997.92	\$ 9,997.92	\$ 318,424.32
Additional 2010 Stock Issuance	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 7,495.32	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 74,107.32
Stock Option Exercises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,889.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,889.00
Amount withheld on behalf of director for B&O Taxes - add back in for gross total	\$ 1,074.00	\$ -	\$ 479.18	\$ 1,098.75	\$ -	\$ 1,036.18	\$ 672.25	\$ 752.41	\$ -	\$ 1,085.68	\$ 1,100.90	\$ 7,299.35
TOTAL QUARTERLY PAYMENTS	\$ 103,433.55	\$ 85,529.83	\$ 42,864.58	\$ 98,908.80	\$ 17.04	\$ 94,989.77	\$ 42,339.46	\$ 68,761.38	\$ 49,015.87	\$ 99,921.87	\$ 105,902.69	\$ 791,684.84
TOTAL 2010 COMPENSATION	\$ 121,166.67	\$ 136,186.07	\$ 94,000.00	\$ 116,666.67	\$ 40,000.36	\$ 182,555.67	\$ 79,666.67	\$ 116,166.67	\$ 105,666.67	\$ 117,666.67	\$ 123,662.71	\$ 1,233,404.83

Q2 2010

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 8,500.00	\$ 8,500.00	\$ 17,000.00	\$ -	\$ 10,000.00	\$ 5,500.00	\$ 9,500.00	\$ 7,000.00	\$ 17,000.00	\$ 17,000.00	\$ 117,000.00
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	\$ 3,000.00					\$ 3,750.00
March 16/17 - Orientation												\$ 4,500.00
April 20 & 21 - AIQ Bd & Com Mtgs	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00					\$ 1,500.00	\$ 4,500.00
April 22, 2010 Special Comp Conf Call						\$ 1,500.00					\$ 1,500.00	\$ 4,500.00
May 3 - Audit Com Mtg		\$ 1,500.00		\$ 1,500.00						\$ 1,500.00		\$ 6,000.00
May 4 - Special Governance Conf Call	\$ 1,500.00	\$ 1,500.00		absent	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00			\$ 6,000.00
May 12 - Environmental	\$ 1,500.00		\$ 1,500.00		\$ 1,500.00				\$ 1,500.00			\$ 6,000.00
May 13 - Finance	\$ 1,500.00		\$ 1,500.00							\$ 1,500.00		\$ 6,000.00
May 13 - Governance Mtg		\$ 1,500.00		\$ 1,500.00						\$ 1,500.00		\$ 6,000.00
May 13 - Comp. Mtg		\$ 1,500.00		\$ 1,500.00						\$ 1,500.00		\$ 6,000.00
May 13 - Audit Committee Mtg		\$ 1,500.00		\$ 1,500.00						\$ 1,500.00		\$ 6,000.00
May 13 - 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	\$ 1,500.00	\$ 1,500.00	\$ 16,500.00
May 14 - 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
June 11 - AIQ Conf Call	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00						\$ 4,500.00
Deferred - June 2010 Div		\$ 629.85									\$ 1,374.01	\$ 2,003.86
Check cancelled to purchase stock					\$ (4,500.00)							\$ (4,500.00)
Stock Fractional Share	\$ 2.08	\$ 4.96	\$ 4.96	\$ 2.08	\$ 17.04	\$ 20.48	\$ 6.24	\$ 8.32	\$ 10.40	\$ 2.08	\$ 2.08	\$ 80.72
TOTAL	\$ 27,252.08	\$ 23,634.81	\$ 13,004.96	\$ 24,252.08	\$ 17.04	\$ 27,020.48	\$ 14,506.24	\$ 18,508.32	\$ 13,010.40	\$ 26,002.08	\$ 28,626.09	\$ 215,834.58

2010 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL see note (1)	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL COMP.
2010 Stock Issuance	\$ 9,997.92	\$ 43,995.04	\$ 43,995.04	\$ 9,997.92	\$ 32,488.00	\$ 37,979.52	\$ 29,993.76	\$ 39,991.68	\$ 49,989.60	\$ 9,997.92	\$ 9,997.92	\$ 318,424.32
Additional 2010 Stock Issuance	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 7,495.32	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 74,107.32
Stock Option Exercises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,889.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,889.00
Amount withheld on behalf of director for B&O Taxes - add back in for gross total	\$ 1,074.00	\$ -	\$ 479.18	\$ 1,098.75	\$ -	\$ 1,036.18	\$ 672.25	\$ 752.41	\$ -	\$ 1,085.68	\$ 1,100.90	\$ 7,299.35
TOTAL QUARTERLY PAYMENTS	\$ 103,433.55	\$ 85,529.83	\$ 42,864.58	\$ 98,908.80	\$ 17.04	\$ 94,989.77	\$ 42,339.46	\$ 68,761.38	\$ 49,015.87	\$ 99,921.87	\$ 105,902.69	\$ 791,684.84
TOTAL 2010 COMPENSATION	\$ 121,166.67	\$ 136,186.07	\$ 94,000.00	\$ 116,666.67	\$ 40,000.36	\$ 182,555.67	\$ 79,666.67	\$ 116,166.67	\$ 105,666.67	\$ 117,666.67	\$ 123,662.71	\$ 1,233,404.83

Q3 2010

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 8,500.00	\$ 8,500.00	\$ 17,000.00	\$ -	\$ 10,000.00	\$ 8,250.00	\$ 9,500.00	\$ 7,000.00	\$ 17,000.00	\$ 17,000.00	\$ 119,750.00
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 20 & 21 - Advantage Bd & Committee Mtgs	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00						\$ 4,500.00
August 2 - Audit Com Mig		\$ 1,500.00		\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
August 10 - Environmental Mig	\$ 1,500.00			\$ 1,500.00	\$ -		\$ 1,500.00		\$ 1,500.00			\$ 6,000.00
August 11 - Finance Com	\$ 1,500.00		\$ 1,500.00		\$ -				\$ 1,500.00			\$ 4,500.00
August 11 - Comp. & Org.						\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
August 11 - Governance		\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
August 11 - Audit Com		\$ 1,500.00		\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
August 11 - 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 12 - 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 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	\$ 1,500.00	\$ 15,000.00
Stock Fractional Share	\$ 5.47	\$ 5.47	\$ 5.47	\$ 5.47	\$ -	\$ 5.47	\$ 5.47	\$ 5.47	\$ 5.47	\$ 5.47	\$ 5.47	\$ 54.70
Deferred - Sept 2010 Dividend		\$ 629.85									\$ 1,374.01	\$ 2,003.86
TOTAL	\$ 27,255.47	\$ 22,135.32	\$ 14,505.47	\$ 27,255.47	\$ -	\$ 24,005.47	\$ 15,755.47	\$ 18,505.47	\$ 14,505.47	\$ 26,005.47	\$ 27,129.48	\$ 217,058.56

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2010 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL see note (1)	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL COMP.
2010 Stock Issuance	\$ 9,997.92	\$ 43,995.04	\$ 43,995.04	\$ 9,997.92	\$ 32,488.00	\$ 37,979.52	\$ 29,993.76	\$ 39,991.68	\$ 49,989.60	\$ 9,997.92	\$ 9,997.92	\$ 318,424.32
Additional 2010 Stock Issuance	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 7,495.32	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 6,661.20	\$ 74,107.32
Stock Option Exercises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,889.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,889.00
Amount withheld on behalf of director for B&O Taxes - add back in for gross total	\$ 1,074.00	\$ -	\$ 479.18	\$ 1,098.75	\$ -	\$ 1,036.18	\$ 672.25	\$ 752.41	\$ -	\$ 1,085.68	\$ 1,100.90	\$ 7,299.35
TOTAL QUARTERLY PAYMENTS	\$ 103,433.55	\$ 85,529.83	\$ 42,864.58	\$ 98,908.80	\$ 17.04	\$ 94,989.77	\$ 42,339.46	\$ 68,761.38	\$ 49,015.87	\$ 99,921.87	\$ 105,902.69	\$ 791,684.84
TOTAL 2010 COMPENSATION	\$ 121,166.67	\$ 136,186.07	\$ 94,000.00	\$ 116,666.67	\$ 40,000.36	\$ 182,555.67	\$ 79,666.67	\$ 116,166.67	\$ 105,666.67	\$ 117,666.67	\$ 123,662.71	\$ 1,233,404.83

Q4 2010

	ANDERSON	BLAKE	DUNHAM	EIGUREN	GUSTAVEL	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 8,500.00	\$ 2,833.33	\$ 17,000.00	\$ -	\$ 10,000.00	\$ 8,250.00	\$ 9,500.00	\$ 7,000.00	\$ 17,000.00	\$ 17,000.00	\$ 114,083.33
Chair Retainer	\$ 1,250.00	\$ 2,500.00	Prorate and deduct BO Tax	\$ 1,250.00		\$ 1,250.00					\$ 1,250.00	\$ 7,500.00
Lead Director Retainer						\$ 3,750.00						\$ 3,750.00
October 5 - Finance Comm Conf Call	\$ 1,500.00		\$ 1,500.00		\$ -				\$ 1,500.00			\$ 4,500.00
October 19 & 20 - AIQ Bd & Com Mtgs	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00						\$ 4,500.00
October 20 - Special Governance Comm Mtg		\$ 1,500.00				\$ 1,500.00			\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
October 26 - Audit Committee Meeting		\$ 1,500.00		\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
Nov 11 - Environmental Mtg	\$ 1,500.00			\$ 1,500.00	\$ -		\$ 1,500.00		\$ 1,500.00			\$ 6,000.00
Nov 11 - Finance Com Mtg	\$ 1,500.00				\$ -				\$ 1,500.00	\$ 1,500.00		\$ 4,500.00
Nov 11 - Comp. & Org. Mtg						\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Nov 11 - Audit Com Meeting		\$ 1,500.00		\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
Nov 11 - Governance Committee Mtg		\$ 1,500.00				\$ 1,500.00			\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Nov 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	\$ 13,500.00
Deferred - Dec 2010 Dividend		\$ 629.85									\$ 1,374.01	\$ 2,003.86
B&O taxes withheld for 3rd and 4th Quarter	\$ (1,074.00)	\$ -	\$ (479.18)	\$ (1,098.75)	\$ -	\$ (1,036.18)	\$ (672.25)	\$ (752.41)	\$ -	\$ (1,085.68)	\$ (1,100.90)	\$ (7,299.35)
TOTAL	\$ 24,676.00	\$ 20,629.85	\$ 3,854.15	\$ 23,151.25	\$ -	\$ 21,463.82	\$ 12,077.75	\$ 14,747.59	\$ 13,000.00	\$ 24,914.32	\$ 24,523.11	\$ 183,037.84

ab<sub>15</sub>

**Gas**

**Buck – A – Block**



Avista Utilities  
 Washington Jurisdiction  
 Buck - A - Block Elimination  
 12 Months Ended December 31, 2010

Revised Accounting effective July 2010 will eliminate Buck-A-Block to the future.  
 2010 will require elimination adjustment to capture partial year at prior accounting.  
 This adjustment should not be required in subsequent periods.

		WA	ID	Electric Total	WA	ID	Gas Total
Revenue		(178,747)	(59,431)	(238,178)			
Production Expense							
Purch Power	Account 555	(83,557)	(44,676)	(128,233)			
Prod Exp	Account 557	38,618	20,649	59,267			
Prod Depr/Amort	Account 407	(85,978)	(29,497)	(115,475)			
Cust Svc & Info	Account 909	(24,439)	(8,190)	(32,629)			
Sales Exp	Account 912	(3,688)	(1,930)	(5,618)	(2,312)	(1,166)	(3,478)
Admin Exp	Account 922	(518)	(262)	(780)			
Revenue Related Expenses							
Uncollectibles	0.3618%	(647)					
Commission Fees	0.2000%	(357)					
Exise Taxes	3.8590%	(6,898)					
Total Expense Adjustment		<u>(167,464)</u>			<u>(2,312)</u>		
Net Income Before Tax		(11,283)			2,312		
FIT Expense	35%	<u>(3,949)</u>			<u>809</u>		
Net Operating Income		<u><u>(7,334)</u></u>			<u><u>1,503</u></u>		

P/T Ratio	65.160%	34.840%	100.000%			
No of Cust Ratio	65.654%	34.346%	100.000%	66.462%	33.538%	100.000%
4-Factor Ratio	66.390%	33.610%	100.000%			

(\*) Electric Buck-a-Block removed in Electric Revenue Normalization Adj.  
 Gas removed in misc. Restating adj, as is not material.

# Electric LIRAP

### GENERAL FINDINGS

In Subset A, no errors were noted during testing.

In Subset B, out of our random sample of 93 expenditure transactions, 9 were identified as an error and were inappropriately recorded to the LIRAP program. All errors identified in this subset were internal labor expenses for the same employee. As these internal labor expenses should have been charged to a non LIRAP account, we determined that it was an error to all three attributes. Please refer to Exhibit 1 for the Summary of Findings in Subset B.

Additionally, it was noted in the Accounting Practices Audit that a LIRAP program expenditure transaction was inappropriately expensed to a non LIRAP account.

### RECOMMENDATIONS

The following recommendations have been identified by Internal Audit:

- We recommend the Company improve the process to document and update changes to the LIRAP program.
- We recommend the Company design and implement detective controls to monitor compliance with LIRAP program guidelines.
- We recommend the Company develop a guideline that addresses the appropriate allocation of expenses if a split between intra-company departments is necessary and no common project exists.

### CONCLUSION

In Subset A, based on the procedures performed by Internal Audit, we can conclude that LIRAP tariff rider revenues and allocation of revenues to CAA's were appropriately recorded.

In Subset B, we can conclude with 95% certainty that appropriate accounting of LIRAP expenditure transactions is not occurring within our tolerable rate. However, as all of the errors were for the same internal employee's labor expense, Internal Audit was able to isolate all related errors within the population. During 2010 the total dollar value of all internal labor expenses inappropriately recorded to the LIRAP program was \$23,465.

*\$23,431 moved to  
980 A+G  
see detail,*

Trans Id	Project	Task	Expend Type	Year	Item Date	Employee/Supplier	Proj Func Burdened Cost	Expend Org Non-Labor Non-Labor ( )
6503855	2800711	242788	340 Regular Payroll - NU	2010	7/31/2010		420.58	Z89 - Payroll Accrual
6508809	2800711	242788	510 Payroll Benefits loading	2010	7/31/2010		220.80	Z89 - Payroll Accrual
6508810	2800711	242788	515 Payroll Tax loading	2010	7/31/2010		36.38	Z89 - Payroll Accrual
6508811	2800711	242788	520 Payroll Time Off loading	2010	7/31/2010		77.81	Z89 - Payroll Accrual
6523400	2800711	242788	340 Regular Payroll - NU	2010	8/1/2010	Hoye, Sandra M	757.80	T52 - Demand Side Mgmt
6555713	2800711	242788	510 Payroll Benefits loading	2010	8/1/2010		397.85	T52 - Demand Side Mgmt
6555714	2800711	242788	515 Payroll Tax loading	2010	8/1/2010		65.55	T52 - Demand Side Mgmt
6555715	2800711	242788	520 Payroll Time Off loading	2010	8/1/2010		140.19	T52 - Demand Side Mgmt
6567986	2800711	242788	340 Regular Payroll - NU	2010	8/1/2010		947.25	T52 - Demand Side Mgmt
6580426	2800711	242788	510 Payroll Benefits loading	2010	8/15/2010	Hoye, Sandra M	497.31	T52 - Demand Side Mgmt
6580427	2800711	242788	515 Payroll Tax loading	2010	8/15/2010		81.94	T52 - Demand Side Mgmt
6580428	2800711	242788	520 Payroll Time Off loading	2010	8/15/2010		175.24	T52 - Demand Side Mgmt
6587802	2800711	242788	340 Regular Payroll - NU	2010	7/31/2010		(420.58)	Z89 - Payroll Accrual
6592945	2800711	242788	510 Payroll Benefits loading	2010	7/31/2010		(220.80)	Z89 - Payroll Accrual
6592946	2800711	242788	515 Payroll Tax loading	2010	7/31/2010		(36.38)	Z89 - Payroll Accrual
6592947	2800711	242788	520 Payroll Time Off loading	2010	7/31/2010		(77.81)	Z89 - Payroll Accrual
6593933	2800711	242788	340 Regular Payroll - NU	2010	8/31/2010		1,136.70	Z89 - Payroll Accrual
6599066	2800711	242788	510 Payroll Benefits loading	2010	8/31/2010		596.77	Z89 - Payroll Accrual
6599067	2800711	242788	515 Payroll Tax loading	2010	8/31/2010		98.32	Z89 - Payroll Accrual
6599068	2800711	242788	520 Payroll Time Off loading	2010	8/31/2010		210.29	Z89 - Payroll Accrual
6689725	2800711	242788	340 Regular Payroll - NU	2010	8/31/2010		(1,136.70)	Z89 - Payroll Accrual
6695881	2800711	242788	510 Payroll Benefits loading	2010	8/31/2010		(596.77)	Z89 - Payroll Accrual
6695882	2800711	242788	515 Payroll Tax loading	2010	8/31/2010		(98.32)	Z89 - Payroll Accrual
6695883	2800711	242788	520 Payroll Time Off loading	2010	8/31/2010		(210.29)	Z89 - Payroll Accrual
				2010 Total			23,430.91	

Included in adj.

LEAP Audit Shows \$23,465.- not material  
 Difference \$34.09

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Trans Id	Project	Task	Expend Type	Year	Item Date	Employee/Supplier	Proj Func Burdened Cost	Expend Org Non-Labor Non-Labor [
6199106	2800711	242788 510	Payroll Benefits loading	2010	4/30/2010		198.92	Z89 - Payroll Accrual
6199107	2800711	242788 515	Payroll Tax loading	2010	4/30/2010		32.21	Z89 - Payroll Accrual
6199108	2800711	242788 520	Payroll Time Off loading	2010	4/30/2010		70.10	Z89 - Payroll Accrual
6227883	2800711	242788 340	Regular Payroll - NU	2010	5/9/2010	Hoye, Sandra M	757.80	T52 - Demand Side Mgmt
6244752	2800711	242788 510	Payroll Benefits loading	2010	5/9/2010		397.85	T52 - Demand Side Mgmt
6244753	2800711	242788 515	Payroll Tax loading	2010	5/9/2010		64.41	T52 - Demand Side Mgmt
6244754	2800711	242788 520	Payroll Time Off loading	2010	5/9/2010		140.19	T52 - Demand Side Mgmt
6255688	2800711	242788 340	Regular Payroll - NU	2010	5/23/2010	Hoye, Sandra M	757.80	T52 - Demand Side Mgmt
6268643	2800711	242788 510	Payroll Benefits loading	2010	5/23/2010		397.85	T52 - Demand Side Mgmt
6268644	2800711	242788 515	Payroll Tax loading	2010	5/23/2010		64.41	T52 - Demand Side Mgmt
6268645	2800711	242788 520	Payroll Time Off loading	2010	5/23/2010		140.19	T52 - Demand Side Mgmt
6289294	2800711	242788 340	Regular Payroll - NU	2010	4/30/2010		(378.90)	Z89 - Payroll Accrual
6289295	2800711	242788 515	Payroll Tax loading	2010	4/30/2010		(198.92)	Z89 - Payroll Accrual
6289296	2800711	242788 520	Payroll Time Off loading	2010	4/30/2010		(32.21)	Z89 - Payroll Accrual
6291585	2800711	242788 340	Regular Payroll - NU	2010	5/31/2010		(70.10)	Z89 - Payroll Accrual
6296742	2800711	242788 510	Payroll Benefits loading	2010	5/31/2010		454.68	Z89 - Payroll Accrual
6296743	2800711	242788 515	Payroll Tax loading	2010	5/31/2010		238.71	Z89 - Payroll Accrual
6296744	2800711	242788 520	Payroll Time Off loading	2010	5/31/2010		38.65	Z89 - Payroll Accrual
6323652	2800711	242788 340	Regular Payroll - NU	2010	6/6/2010	Hoye, Sandra M	84.12	Z89 - Payroll Accrual
6353266	2800711	242788 510	Payroll Benefits loading	2010	6/6/2010		757.80	T52 - Demand Side Mgmt
6353267	2800711	242788 515	Payroll Tax loading	2010	6/6/2010		397.85	T52 - Demand Side Mgmt
6353268	2800711	242788 520	Payroll Time Off loading	2010	6/6/2010		64.41	T52 - Demand Side Mgmt
6360443	2800711	242788 340	Regular Payroll - NU	2010	6/6/2010		140.19	T52 - Demand Side Mgmt
6361740	2800711	242788 510	Payroll Benefits loading	2010	5/31/2010		(454.68)	Z89 - Payroll Accrual
6361741	2800711	242788 515	Payroll Tax loading	2010	5/31/2010		(238.71)	Z89 - Payroll Accrual
6361742	2800711	242788 520	Payroll Time Off loading	2010	5/31/2010		(38.65)	Z89 - Payroll Accrual
6373441	2800711	242788 340	Regular Payroll - NU	2010	6/20/2010	Hoye, Sandra M	568.35	T52 - Demand Side Mgmt
6385577	2800711	242788 510	Payroll Benefits loading	2010	6/20/2010		298.38	T52 - Demand Side Mgmt
6385578	2800711	242788 515	Payroll Tax loading	2010	6/20/2010		48.31	T52 - Demand Side Mgmt
6385579	2800711	242788 520	Payroll Time Off loading	2010	6/20/2010		105.14	T52 - Demand Side Mgmt
6391721	2800711	242788 340	Regular Payroll - NU	2010	6/30/2010		454.68	Z89 - Payroll Accrual
6406326	2800711	242788 510	Payroll Benefits loading	2010	6/30/2010		238.71	Z89 - Payroll Accrual
6406327	2800711	242788 515	Payroll Tax loading	2010	6/30/2010		38.65	Z89 - Payroll Accrual
6406328	2800711	242788 520	Payroll Time Off loading	2010	6/30/2010		84.12	Z89 - Payroll Accrual
6436248	2800711	242788 340	Regular Payroll - NU	2010	7/4/2010	Hoye, Sandra M	378.90	T52 - Demand Side Mgmt
6467578	2800711	242788 510	Payroll Benefits loading	2010	7/4/2010		198.92	T52 - Demand Side Mgmt
6467579	2800711	242788 515	Payroll Tax loading	2010	7/4/2010		32.21	T52 - Demand Side Mgmt
6467580	2800711	242788 520	Payroll Time Off loading	2010	7/4/2010		70.10	T52 - Demand Side Mgmt
6481086	2800711	242788 340	Regular Payroll - NU	2010	7/18/2010	Hoye, Sandra M	378.90	T52 - Demand Side Mgmt
6485118	2800711	242788 510	Payroll Benefits loading	2010	7/18/2010		(454.68)	Z89 - Payroll Accrual
6499654	2800711	242788 515	Payroll Tax loading	2010	7/18/2010		198.92	T52 - Demand Side Mgmt
6499655	2800711	242788 520	Payroll Time Off loading	2010	7/18/2010		33.33	T52 - Demand Side Mgmt
6499656	2800711	242788 340	Regular Payroll - NU	2010	7/18/2010		70.10	T52 - Demand Side Mgmt
6499657	2800711	242788 510	Payroll Benefits loading	2010	6/30/2010		(238.71)	Z89 - Payroll Accrual
6499658	2800711	242788 515	Payroll Tax loading	2010	6/30/2010		(38.65)	Z89 - Payroll Accrual
6499659	2800711	242788 520	Payroll Time Off loading	2010	6/30/2010		(84.12)	Z89 - Payroll Accrual

Trans Id	Project	Task	Expend Type	Year	Item Date	Employee/Supplier	Proj Func Burdened Cost	Expend Org	Non-Labor	Non-Labor ( )
6016937	2800711	242788	515 Payroll Tax loading	2010	2/28/2010		64.85	S54 - Corporate Communications		
6016938	2800711	242788	520 Payroll Time Off loading	2010	2/28/2010		137.11	S54 - Corporate Communications		
6057800	2800711	242784	340 Regular Payroll - NU	2010	3/14/2010	Hoye, Sandra M	378.90	S54 - Corporate Communications	E01	
6057801	2800711	242788	340 Regular Payroll - NU	2010	3/14/2010	Hoye, Sandra M	757.80	S54 - Corporate Communications	E01	
6069804	2800711	242784	510 Payroll Benefits loading	2010	3/14/2010		198.92	S54 - Corporate Communications		
6069805	2800711	242784	515 Payroll Tax loading	2010	3/14/2010		32.21	S54 - Corporate Communications		
6069806	2800711	242784	520 Payroll Time Off loading	2010	3/14/2010		70.10	S54 - Corporate Communications		
6069807	2800711	242788	510 Payroll Benefits loading	2010	3/14/2010		397.85	S54 - Corporate Communications		
6069808	2800711	242788	515 Payroll Tax loading	2010	3/14/2010		64.41	S54 - Corporate Communications		
6069809	2800711	242788	520 Payroll Time Off loading	2010	3/14/2010		140.19	S54 - Corporate Communications		
6077520	2800711	242788	340 Regular Payroll - NU	2010	2/28/2010		(370.58)	Z89 - Payroll Accrual		
6077528	2800711	242788	515 Payroll Tax loading	2010	2/28/2010		(222.35)	Z89 - Payroll Accrual		
6077529	2800711	242788	520 Payroll Time Off loading	2010	2/28/2010		(32.43)	Z89 - Payroll Accrual		
6078051	2800711	242784	340 Regular Payroll - NU	2010	2/28/2010		(68.56)	Z89 - Payroll Accrual		
6082893	2800711	242784	510 Payroll Benefits loading	2010	3/31/2010		492.57	Z89 - Payroll Accrual		
6082894	2800711	242784	515 Payroll Tax loading	2010	3/31/2010		985.14	Z89 - Payroll Accrual		
6082895	2800711	242784	520 Payroll Time Off loading	2010	3/31/2010		258.60	Z89 - Payroll Accrual		
6082896	2800711	242788	510 Payroll Benefits loading	2010	3/31/2010		41.87	Z89 - Payroll Accrual		
6082897	2800711	242788	515 Payroll Tax loading	2010	3/31/2010		91.13	Z89 - Payroll Accrual		
6082898	2800711	242788	520 Payroll Time Off loading	2010	3/31/2010		517.20	Z89 - Payroll Accrual		
6104335	2800711	242784	340 Regular Payroll - NU	2010	3/31/2010		83.74	Z89 - Payroll Accrual		
6104336	2800711	242788	510 Payroll Benefits loading	2010	3/31/2010		182.25	Z89 - Payroll Accrual		
6121805	2800711	242784	340 Regular Payroll - NU	2010	3/28/2010	Hoye, Sandra M	378.90	T52 - Demand Side Mgmt	E01	
6121806	2800711	242784	515 Payroll Tax loading	2010	3/28/2010		757.80	T52 - Demand Side Mgmt	E01	
6121807	2800711	242788	520 Payroll Time Off loading	2010	3/28/2010		198.92	T52 - Demand Side Mgmt		
6121808	2800711	242788	510 Payroll Benefits loading	2010	3/28/2010		32.21	T52 - Demand Side Mgmt		
6121809	2800711	242788	515 Payroll Tax loading	2010	3/28/2010		70.10	T52 - Demand Side Mgmt		
6121810	2800711	242788	520 Payroll Time Off loading	2010	3/28/2010		397.85	T52 - Demand Side Mgmt		
6144126	2800711	242788	340 Regular Payroll - NU	2010	4/11/2010	Hoye, Sandra M	140.19	T52 - Demand Side Mgmt	E01	
6156312	2800711	242788	510 Payroll Benefits loading	2010	4/11/2010		947.25	T52 - Demand Side Mgmt		
6156313	2800711	242788	515 Payroll Tax loading	2010	4/11/2010		497.31	T52 - Demand Side Mgmt		
6166062	2800711	242788	520 Payroll Time Off loading	2010	4/11/2010		80.52	T52 - Demand Side Mgmt		
6178426	2800711	242784	340 Regular Payroll - NU	2010	4/11/2010		175.24	T52 - Demand Side Mgmt		
6178427	2800711	242788	515 Payroll Tax loading	2010	4/25/2010		757.80	T52 - Demand Side Mgmt		
6178428	2800711	242788	520 Payroll Time Off loading	2010	4/25/2010		397.85	T52 - Demand Side Mgmt		
6186879	2800711	242784	340 Regular Payroll - NU	2010	3/31/2010		64.41	T52 - Demand Side Mgmt		
6186880	2800711	242788	510 Payroll Benefits loading	2010	3/31/2010		140.19	T52 - Demand Side Mgmt		
6192755	2800711	242784	510 Payroll Benefits loading	2010	3/31/2010		(492.57)	Z89 - Payroll Accrual		
6192756	2800711	242784	515 Payroll Tax loading	2010	3/31/2010		(985.14)	Z89 - Payroll Accrual		
6192757	2800711	242784	520 Payroll Time Off loading	2010	3/31/2010		(258.60)	Z89 - Payroll Accrual		
6192758	2800711	242788	510 Payroll Benefits loading	2010	3/31/2010		(41.87)	Z89 - Payroll Accrual		
6192759	2800711	242788	515 Payroll Tax loading	2010	3/31/2010		(91.13)	Z89 - Payroll Accrual		
6192760	2800711	242788	520 Payroll Time Off loading	2010	3/31/2010		(517.20)	Z89 - Payroll Accrual		
6194073	2800711	242788	340 Regular Payroll - NU	2010	4/30/2010		(83.74)	Z89 - Payroll Accrual		
				2010			(182.25)	Z89 - Payroll Accrual		
				2010			378.90	Z89 - Payroll Accrual		

Trans Id	Project	Task	Expend Type	Year	Item Date	Employee/Supplier	Proj Func Burdened Cost	Expend Org Non-Labor Non-Labor ( )
5848316	2800711	242784	340 Regular Payroll - NU	2010	1/17/2010	Hoye, Sandra M	370.58	S54 - Corporate Communications E01
5848317	2800711	242788	340 Regular Payroll - NU	2010	1/3/2010	Hoye, Sandra M	370.58	S54 - Corporate Communications E01
5848318	2800711	242788	340 Regular Payroll - NU	2010	1/17/2010	Hoye, Sandra M	741.16	S54 - Corporate Communications E01
5869811	2800711	242784	510 Payroll Benefits loading	2010	1/17/2010		214.94	S54 - Corporate Communications
5869812	2800711	242784	515 Payroll Tax loading	2010	1/17/2010		32.43	S54 - Corporate Communications
5869813	2800711	242784	520 Payroll Time Off loading	2010	1/17/2010		64.85	S54 - Corporate Communications
5869814	2800711	242788	510 Payroll Benefits loading	2010	1/17/2010		644.81	S54 - Corporate Communications
5869815	2800711	242788	515 Payroll Tax loading	2010	1/17/2010		97.28	S54 - Corporate Communications
5869816	2800711	242788	520 Payroll Time Off loading	2010	1/17/2010		194.55	S54 - Corporate Communications
5881653	2800711	242784	340 Regular Payroll - NU	2010	1/31/2010		370.58	Z89 - Payroll Accrual
5881654	2800711	242788	340 Regular Payroll - NU	2010	1/31/2010		741.16	Z89 - Payroll Accrual
5892063	2800711	242784	510 Payroll Benefits loading	2010	1/17/2010		7.41	S54 - Corporate Communications
5892064	2800711	242784	510 Payroll Benefits loading	2010	1/31/2010		28.91	Z89 - Payroll Accrual
5892065	2800711	242784	515 Payroll Tax loading	2010	1/31/2010		3.25	Z89 - Payroll Accrual
5892066	2800711	242784	520 Payroll Time Off loading	2010	1/31/2010		6.48	Z89 - Payroll Accrual
5892067	2800711	242788	510 Payroll Benefits loading	2010	1/17/2010		22.24	S54 - Corporate Communications
5892068	2800711	242788	510 Payroll Benefits loading	2010	1/31/2010		57.82	Z89 - Payroll Accrual
5892069	2800711	242788	515 Payroll Tax loading	2010	1/31/2010		6.48	Z89 - Payroll Accrual
5892070	2800711	242788	520 Payroll Time Off loading	2010	1/31/2010		12.97	Z89 - Payroll Accrual
5923991	2800711	242784	340 Regular Payroll - NU	2010	1/31/2010	Hoye, Sandra M	370.58	S54 - Corporate Communications E01
5923992	2800711	242788	340 Regular Payroll - NU	2010	1/31/2010	Hoye, Sandra M	741.16	S54 - Corporate Communications E01
5932903	2800711	242788	340 Regular Payroll - NU	2010	2/14/2010	Hoye, Sandra M	370.58	S54 - Corporate Communications E01
5951672	2800711	242784	510 Payroll Benefits loading	2010	1/31/2010		222.35	S54 - Corporate Communications
5951673	2800711	242784	515 Payroll Tax loading	2010	1/31/2010		32.43	S54 - Corporate Communications
5951674	2800711	242784	520 Payroll Time Off loading	2010	1/31/2010		64.85	S54 - Corporate Communications
5951675	2800711	242788	510 Payroll Benefits loading	2010	2/14/2010		667.05	S54 - Corporate Communications
5951676	2800711	242788	515 Payroll Tax loading	2010	2/14/2010		97.28	S54 - Corporate Communications
5951677	2800711	242788	520 Payroll Time Off loading	2010	2/14/2010		194.55	S54 - Corporate Communications
5975472	2800711	242788	520 Payroll Time Off loading	2010	2/14/2010		3.71	S54 - Corporate Communications
5983705	2800711	242784	340 Regular Payroll - NU	2010	1/31/2010		(370.58)	Z89 - Payroll Accrual
5983706	2800711	242788	340 Regular Payroll - NU	2010	1/31/2010		(741.16)	Z89 - Payroll Accrual
5989845	2800711	242784	510 Payroll Benefits loading	2010	1/31/2010		(222.35)	Z89 - Payroll Accrual
5989846	2800711	242784	515 Payroll Tax loading	2010	1/31/2010		(32.43)	Z89 - Payroll Accrual
5989847	2800711	242784	520 Payroll Time Off loading	2010	1/31/2010		(64.85)	Z89 - Payroll Accrual
5989848	2800711	242788	510 Payroll Benefits loading	2010	1/31/2010		(444.70)	Z89 - Payroll Accrual
5989849	2800711	242788	515 Payroll Tax loading	2010	1/31/2010		(64.85)	Z89 - Payroll Accrual
5989850	2800711	242788	520 Payroll Time Off loading	2010	1/31/2010		(129.70)	Z89 - Payroll Accrual
5990697	2800711	242788	340 Regular Payroll - NU	2010	2/28/2010		370.58	Z89 - Payroll Accrual
5995699	2800711	242788	510 Payroll Benefits loading	2010	2/28/2010		222.35	Z89 - Payroll Accrual
5995700	2800711	242788	515 Payroll Tax loading	2010	2/28/2010		32.43	Z89 - Payroll Accrual
5995701	2800711	242788	520 Payroll Time Off loading	2010	2/28/2010		68.56	Z89 - Payroll Accrual
6009479	2800711	242784	340 Regular Payroll - NU	2010	2/28/2010	Hoye, Sandra M	370.58	S54 - Corporate Communications E01
6009480	2800711	242788	340 Regular Payroll - NU	2010	2/28/2010	Hoye, Sandra M	741.16	S54 - Corporate Communications E01
6016933	2800711	242784	510 Payroll Benefits loading	2010	2/28/2010		22.35	S54 - Corporate Communications
6016934	2800711	242784	515 Payroll Tax loading	2010	2/28/2010		32.43	S54 - Corporate Communications
6016935	2800711	242784	520 Payroll Time Off loading	2010	2/28/2010		68.56	S54 - Corporate Communications
6016936	2800711	242788	510 Payroll Benefits loading	2010	2/28/2010		444.70	S54 - Corporate Communications

**Miscellaneous  
Non-Utility  
Removal**



Miscellaneous Adjustment  
 Non-Utility Amounts  
 FERC Accounts 500000 through 935000  
 For the Year ended December 31, 2010

Ferc Acct	Removed	CD		AN		ID		WA		ED		WA		ID		WA		GD		Grand Total	
		AA	AA	AN	AN	ID	ID	WA	WA	AN	AN	ID	ID	AA	AA	WA	WA	AA	AA		
WA - ELECTRIC																					
935000	4	8,167.68																			8,167.68
930200	4	20,753.31	41,101.82									38,212.67	9,421.29								114,489.10
930100	4											118.42									118.42
928000	4	521.23																			521.23
926100	4	75.36																			75.36
921000	4	5,509.03											30.07								5,539.10
920000	4																				
912000	2	207.11																			207.11
909000	2	581.02	1,612.73																		2,193.75
908000	2		220.20									1,630.21									1,850.41
905000	2	626.90																			626.90
902000	2	188.28										113.54									113.54
880000	3																				188.28
879000	3																				
870000	3																				
813000	10																				
588000	3												311.29								647.87
586000	3																				59.79
584000	3																				
566000	1																				66.14
557000	1																				4.25
539000	1																				591.54
537000	1																				898.23
535000	1																				95.11
506000	1																				
501200	1																				62.82
		36,629.92	42,934.75									40,074.84	11,322.82								136,516.63
																					5,396.37

Remove

ab  
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Miscellaneous Adjustment  
 Non-Utility Amounts  
 FERC Accounts 500000 through 935000  
 For the Year ended December 31, 2010

Ferc Acct	Removed	CD		AN		ID		WA		ED		WA		ID		GD		Grand Total	
		AA	AA	AN	AN	ID	ID	WA	WA	AN	AN	ID	ID	AA	AA	OR	OR		
WA - GAS																			
935000	4		2,269.53																2,269.53
930200	4		5,766.65	11,313.41				10,191.50									226.97		27,498.53
930100	4							31.58											31.58
928000	4		149.47																149.47
926100	4		20.94																20.94
921000	4		1,530.77																1,530.77
920000	4																		
912000	2		129.78																129.78
909000	2		364.07	1,010.59															1,374.67
908000	2			137.98					434.79										572.77
905000	2		392.82																392.82
902000	2								30.28										30.28
901000	2		117.98																117.98
880000	3																		
879000	3																		
870000	3																		
813000	10																		
588000	3																		
586000	3																		
584000	3																		
566000	1																		
557000	1																		
539000	1																		
537000	1																		
535000	1																		
506000	1																		
501200	1																		
			10,742.01	12,461.99				10,688.15									7,455.93		41,348.08

*Revised*

ab25

Miscellaneous Adjustment  
 Non-Utility Amounts  
 FERC Accounts 500000 through 935000  
 For the Year ended December 31, 2010

Ferc Acct	Removed	CD		AN	ID	WA	ED	AN	ID	WA	GD	AA	AS	ID	OR	Grand Total
		AA	AA													
935000				17,041.24										195.00		17,236.24
930200				43,300.18	78,421.25	15,046.19	48,404.17	14,190.83		5,000.00		331.25			4,873.75	209,567.62
930100							150.00									150.00
928000				1,108.03												1,108.03
926100				157.23												157.23
921000				11,494.16				45.30							740.00	12,279.46
920000				0.00												0.00
912000				595.29												595.29
909000				1,670.00	3,976.97										175.00	5,821.97
908000					543.00	2,414.39	2,065.00								127.25	5,149.64
905000				1,801.87												1,801.87
902000							143.82									143.82
901000				541.18												541.18
880000														815.00	9,827.50	10,642.50
879000															300.00	300.00
870000											10,000.00				365.00	10,365.00
813000											874.27					874.27
588000								459.63	1,008.03							1,804.24
586000									12.50							59.79
584000																12.50
566000								101.50								101.50
557000								6.52								6.52
539000								907.83								907.83
537000																1,378.50
535000								1,378.50								1,378.50
506000								145.97								145.97
501200								0.00								0.00
501200								96.41								96.41
<b>Grand Total</b>				<b>77,709.18</b>	<b>82,941.22</b>	<b>17,460.58</b>	<b>50,762.99</b>	<b>17,332.49</b>	<b>1,020.53</b>	<b>5,396.37</b>	<b>11,205.52</b>	<b>195.00</b>	<b>815.00</b>	<b>16,408.50</b>	<b>281,247.38</b>	

*figures to transaction total*

Ferc Acct	Removed	CD	AA	AN	ID	WA	ED	AN	ID	WA	GD	AA	AS	ID	OR	Grand Total
ELECTRIC																
935000		4	72.193%	78.945%	78.945%	78.945%	78.945%	100%	100%	100%	100%	100%	-	0%	0%	0%
930200		4	72.193%	78.945%	78.945%	78.945%	78.945%	100%	100%	100%	100%	100%	-	0%	0%	0%
930100		4	72.193%	78.945%	78.945%	78.945%	78.945%	100%	100%	100%	100%	100%	-	0%	0%	0%
928000		4	72.193%	78.945%	78.945%	78.945%	78.945%	100%	100%	100%	100%	100%	-	0%	0%	0%
926100		4	72.193%	78.945%	78.945%	78.945%	78.945%	100%	100%	100%	100%	100%	-	0%	0%	0%
921000		4	72.193%	78.945%	78.945%	78.945%	78.945%	100%	100%	100%	100%	100%	-	0%	0%	0%
920000		4	72.193%	78.945%	78.945%	78.945%	78.945%	100%	100%	100%	100%	100%	-	0%	0%	0%
912000		2	52.992%	61.766%	78.945%	78.945%	78.945%	100%	100%	100%	100%	100%	-	0%	0%	0%
909000		2	52.992%	61.766%	78.945%	78.945%	78.945%	100%	100%	100%	100%	100%	-	0%	0%	0%
908000		2	52.992%	61.766%	78.945%	78.945%	78.945%	100%	100%	100%	100%	100%	-	0%	0%	0%



Miscellaneous Adjustment  
Non-Utility Amounts  
FERC Accounts 500000 through 935000  
For the Year ended December 31, 2010

Ferc Acct	Removed	CD		ED		WA		ID		GD		AS		ID	OR	Grand Total
		AA	AN	AN	AN	WA	WA	ID	ID	AA	AA	AS	AS			
557000		1	19.437%	21.055%	21.055%	21.055%	21.055%	21.055%	21.055%	0%	0%	100%	100%	100%	100%	100%
539000		1	19.437%	21.055%	21.055%	21.055%	21.055%	21.055%	21.055%	0%	0%	100%	100%	100%	100%	100%
537000		1	19.437%	21.055%	21.055%	21.055%	21.055%	21.055%	21.055%	0%	0%	100%	100%	100%	100%	100%
535000		1	19.437%	21.055%	21.055%	21.055%	21.055%	21.055%	21.055%	0%	0%	100%	100%	100%	100%	100%
506000		1	19.437%	21.055%	21.055%	21.055%	21.055%	21.055%	21.055%	0%	0%	100%	100%	100%	100%	100%
501200		1	19.437%	21.055%	21.055%	21.055%	21.055%	21.055%	21.055%	0%	0%	100%	100%	100%	100%	100%

WA - ELECTRIC

935000		4	66.390%	66.390%	66.390%	66.390%	66.390%	66.390%	66.390%	100%	100%	66.390%	66.390%	100%	100%	-
930200		4	66.390%	66.390%	66.390%	66.390%	66.390%	66.390%	66.390%	100%	100%	66.390%	66.390%	100%	100%	-
930100		4	66.390%	66.390%	66.390%	66.390%	66.390%	66.390%	66.390%	100%	100%	66.390%	66.390%	100%	100%	-
928000		4	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	100%	100%	65.160%	65.160%	100%	100%	-
926100		4	66.390%	66.390%	66.390%	66.390%	66.390%	66.390%	66.390%	100%	100%	66.390%	66.390%	100%	100%	-
921000		4	66.390%	66.390%	66.390%	66.390%	66.390%	66.390%	66.390%	100%	100%	66.390%	66.390%	100%	100%	-
920000		4	66.390%	66.390%	66.390%	66.390%	66.390%	66.390%	66.390%	100%	100%	66.390%	66.390%	100%	100%	-
912000		2	65.654%	65.654%	65.654%	65.654%	65.654%	65.654%	65.654%	100%	100%	65.654%	65.654%	100%	100%	-
909000		2	65.654%	65.654%	65.654%	65.654%	65.654%	65.654%	65.654%	100%	100%	65.654%	65.654%	100%	100%	-
908000		2	65.654%	65.654%	65.654%	65.654%	65.654%	65.654%	65.654%	100%	100%	65.654%	65.654%	100%	100%	-
905000		2	65.654%	65.654%	65.654%	65.654%	65.654%	65.654%	65.654%	100%	100%	65.654%	65.654%	100%	100%	-
902000		2	65.654%	65.654%	65.654%	65.654%	65.654%	65.654%	65.654%	100%	100%	65.654%	65.654%	100%	100%	-
901000		2	65.654%	65.654%	65.654%	65.654%	65.654%	65.654%	65.654%	100%	100%	65.654%	65.654%	100%	100%	-
890000		3	67.727%	67.727%	67.727%	67.727%	67.727%	67.727%	67.727%	100%	100%	67.727%	67.727%	100%	100%	-
879000		3	67.727%	67.727%	67.727%	67.727%	67.727%	67.727%	67.727%	100%	100%	67.727%	67.727%	100%	100%	-
870000		3	67.727%	67.727%	67.727%	67.727%	67.727%	67.727%	67.727%	100%	100%	67.727%	67.727%	100%	100%	-
813000		10	-	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	100%	100%	0.000%	0.000%	100%	100%	-
588000		3	67.727%	67.727%	67.727%	67.727%	67.727%	67.727%	67.727%	100%	100%	67.727%	67.727%	100%	100%	-
586000		3	67.727%	67.727%	67.727%	67.727%	67.727%	67.727%	67.727%	100%	100%	67.727%	67.727%	100%	100%	-
584000		3	67.727%	67.727%	67.727%	67.727%	67.727%	67.727%	67.727%	100%	100%	67.727%	67.727%	100%	100%	-
566000		1	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	100%	100%	65.160%	65.160%	100%	100%	-
557000		1	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	100%	100%	65.160%	65.160%	100%	100%	-
539000		1	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	100%	100%	65.160%	65.160%	100%	100%	-
537000		1	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	100%	100%	65.160%	65.160%	100%	100%	-
535000		1	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	100%	100%	65.160%	65.160%	100%	100%	-
506000		1	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	100%	100%	65.160%	65.160%	100%	100%	-
501200		1	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	65.160%	100%	100%	65.160%	65.160%	100%	100%	-

WA - GAS  
935000

4	68.518%	68.518%	68.518%	68.518%	68.518%	68.518%	68.518%	68.518%	68.518%	100%	100%	68.518%	68.518%	100%	100%	-
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ab<sub>28</sub>

Miscellaneous Adjustment  
 Non-Utility Amounts  
 FERC Accounts 500000 through 935000  
 For the Year ended December 31, 2010

Ferc Acct	Removed	CD		AN		ID		WA		ED		AN		ID		WA		GD		Grand Total
		AA	AA	AN	AN	ID	ID	WA	WA	ED	ED	AN	AN	ID	ID	WA	WA	AA	AA	
930200	4			68.518%	68.518%					100%	68.518%			100%	68.518%			100%	68.518%	
930100	4			68.518%	68.518%					100%	68.518%			100%	68.518%			100%	68.518%	
928000	4			69.400%	69.400%					100%	69.400%			100%	69.400%			100%	69.400%	
926100	4			68.518%	68.518%					100%	68.518%			100%	68.518%			100%	68.518%	
920000	4			68.518%	68.518%					100%	68.518%			100%	68.518%			100%	68.518%	
912000	2			66.462%	66.462%					100%	66.462%			100%	66.462%			100%	66.462%	
909000	2			66.462%	66.462%					100%	66.462%			100%	66.462%			100%	66.462%	
908000	2			66.462%	66.462%					100%	66.462%			100%	66.462%			100%	66.462%	
905000	2			66.462%	66.462%					100%	66.462%			100%	66.462%			100%	66.462%	
902000	2			66.462%	66.462%					100%	66.462%			100%	66.462%			100%	66.462%	
901000	2			66.462%	66.462%					100%	66.462%			100%	66.462%			100%	66.462%	
880000	3			66.462%	66.462%					100%	66.462%			100%	66.462%			100%	66.462%	
879000	3			66.462%	66.462%					100%	66.462%			100%	66.462%			100%	66.462%	
870000	3			66.462%	66.462%					100%	66.462%			100%	66.462%			100%	66.462%	
813000	10			66.657%	66.657%					100%	66.657%			100%	66.657%			100%	66.657%	
588000	3			66.462%	66.462%					100%	66.462%			100%	66.462%			100%	66.462%	
586000	3			66.462%	66.462%					100%	66.462%			100%	66.462%			100%	66.462%	
584000	3			66.462%	66.462%					100%	66.462%			100%	66.462%			100%	66.462%	
566000	1			69.400%	69.400%					100%	69.400%			100%	69.400%			100%	69.400%	
557000	1			69.400%	69.400%					100%	69.400%			100%	69.400%			100%	69.400%	
539000	1			69.400%	69.400%					100%	69.400%			100%	69.400%			100%	69.400%	
537000	1			69.400%	69.400%					100%	69.400%			100%	69.400%			100%	69.400%	
535000	1			69.400%	69.400%					100%	69.400%			100%	69.400%			100%	69.400%	
506000	1			69.400%	69.400%					100%	69.400%			100%	69.400%			100%	69.400%	
501200	1			69.400%	69.400%					100%	69.400%			100%	69.400%			100%	69.400%	

ID - ELECTRIC

935000	4			33.610%	33.610%					100%	33.610%			100%	33.610%			100%	33.610%	
930200	4			33.610%	33.610%					100%	33.610%			100%	33.610%			100%	33.610%	
930100	4			33.610%	33.610%					100%	33.610%			100%	33.610%			100%	33.610%	
928000	4			33.610%	33.610%					100%	33.610%			100%	33.610%			100%	33.610%	
926100	4			33.610%	33.610%					100%	33.610%			100%	33.610%			100%	33.610%	
921000	4			33.610%	33.610%					100%	33.610%			100%	33.610%			100%	33.610%	
920000	4			33.610%	33.610%					100%	33.610%			100%	33.610%			100%	33.610%	
912000	2			34.346%	34.346%					100%	34.346%			100%	34.346%			100%	34.346%	
909000	2			34.346%	34.346%					100%	34.346%			100%	34.346%			100%	34.346%	
908000	2			34.346%	34.346%					100%	34.346%			100%	34.346%			100%	34.346%	
905000	2			34.346%	34.346%					100%	34.346%			100%	34.346%			100%	34.346%	
902000	2			34.346%	34.346%					100%	34.346%			100%	34.346%			100%	34.346%	







Miscellaneous Adjustment  
Non-Utility Amounts  
FERC Accounts 500000 through 935000  
For the Year ended December 31, 2010

Ferc Acct	Removed	CD										Grand Total	
		AA	AN	ID	WA	AN	ED	ID	WA	AA	GD		
928000	4	149.47	-	-	-	-	-	-	-	-	-	-	149.47
926100	4	20.94	-	-	-	-	-	-	-	-	-	-	20.94
921000	4	1,530.77	-	-	-	-	-	-	-	-	-	-	1,530.77
920000	4	-	-	-	-	-	-	-	-	-	-	-	-
912000	2	129.78	-	-	-	-	-	-	-	-	-	-	129.78
909000	2	364.07	1,010.59	-	-	-	-	-	-	-	-	-	1,374.67
908000	2	-	137.98	-	434.79	-	-	-	-	-	-	-	572.77
905000	2	392.82	-	-	-	-	-	-	-	-	-	-	392.82
902000	2	-	-	-	30.28	-	-	-	-	-	-	-	30.28
901000	2	117.98	-	-	-	-	-	-	-	-	-	-	117.98
880000	3	-	-	-	-	-	-	-	-	-	-	-	-
879000	3	-	-	-	-	-	-	-	-	-	-	-	-
870000	3	-	-	-	-	-	-	-	-	-	-	-	-
813000	10	-	-	-	-	-	-	-	-	-	-	-	-
588000	3	-	-	-	-	-	-	-	-	-	-	-	-
586000	3	-	-	-	-	-	-	-	-	-	-	-	-
584000	3	-	-	-	-	-	-	-	-	-	-	-	-
566000	1	-	-	-	-	-	-	-	-	-	-	-	-
557000	1	-	-	-	-	-	-	-	-	-	-	-	-
539000	1	-	-	-	-	-	-	-	-	-	-	-	-
537000	1	-	-	-	-	-	-	-	-	-	-	-	-
535000	1	-	-	-	-	-	-	-	-	-	-	-	-
506000	1	-	-	-	-	-	-	-	-	-	-	-	-
501200	1	-	-	-	-	-	-	-	-	-	-	-	-
		10,742.01	12,461.99	-	10,688.15	-	-	-	-	7,455.93	-	-	41,348.08

ID - ELECTRIC

935000	4	4,134.90	-	-	-	-	-	-	-	-	-	-	4,134.90
930200	4	10,506.38	20,807.83	11,878.21	-	4,769.54	-	-	-	-	-	-	47,961.97
930100	4	-	-	-	-	-	-	-	-	-	-	-	-
928000	4	268.85	-	-	-	-	-	-	-	-	-	-	268.85
926100	4	38.15	-	-	-	-	-	-	-	-	-	-	38.15
921000	4	2,788.95	-	-	-	15.23	-	-	-	-	-	-	2,804.18
920000	4	-	-	-	-	-	-	-	-	-	-	-	-
912000	2	108.35	-	-	-	-	-	-	-	-	-	-	108.35
909000	2	303.95	843.68	-	-	-	-	-	-	-	-	-	1,147.63
908000	2	-	115.19	1,906.04	-	-	-	-	-	-	-	-	2,021.23
905000	2	327.95	-	-	-	-	-	-	-	-	-	-	327.95
902000	2	-	-	-	-	-	-	-	-	-	-	-	-
901000	2	98.50	-	-	-	-	-	-	-	-	-	-	98.50
880000	3	-	-	-	-	-	-	-	-	-	-	-	-
879000	3	-	-	-	-	-	-	-	-	-	-	-	-

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Miscellaneous Adjustment  
Non-Utility Amounts  
FERC Accounts 500000 through 935000  
For the Year ended December 31, 2010

	CD	AN	AN	WA	WA	ID	ID	ED	ED	AN	AN	WA	WA	ID	ID	AS	AS	GD	GD	AA	AA	OR	OR	Grand Total	
Ferc Acct. Removed	1																								
501200			4,980.12				5,777.77	3,676.33												3,749.59				815.00	18,998.81

**Avista Utilities**  
**Miscellaneous Adjustment - Removal of Non-Utility Transactions**  
**For the Test Period Ended December 31, 2010**

**Purpose:** This document is a detailed transaction listing of all transactions that were removed from the ~~report~~ <sup>report</sup> as they were items that were improperly coded as a Utility transaction, when they should have been coded as a Non-Utility transaction.

**Process:** In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types. All labor transactions were removed from our analysis.

Sum of Amount to Be Removed	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
	501200	ED	AN	210 Employee Auto Mileage	RONALD L GRAY	Mileage	83.50
				215 Employee Business Meals	RONALD L GRAY	Meals	12.91
	501200						<b>96.41</b>
	506000	ED	AN	885 Miscellaneous	JUST RIP IT PRO SHOP	SUPPORT ANNUAL GOLF TOURNAMENT	0.00
	506000						0.00
	535000	ED	AN	215 Employee Business Meals	MICHAEL E GONNELLA	Meals	129.66
				885 Miscellaneous	IKON OFFICE SOLUTIONS	HOLIDAY CARDS	16.31
	535000						<b>145.97</b>
	537000	ED	AN	210 Employee Auto Mileage	MICHELE M DRAKE	Mileage	144.50
				810 Advertising Expenses	NOXON RESOURCE FIELD OFFICE	HOLIDAY BOOKLET	50.00
					SANDERS COUNTY LEDGER	GRADUATION SPONSOR	34.00
						HUCK FEST SPONSOR	25.00
						S C RELAY SPONSOR	25.00
						Wells Fargo cc Payment	0.00
						DONATION	500.00
						2011 SCHOOL CALENDAR	50.00
						MEGHAN LUNNEY REGISTRATION	150.00
						CONFERENCE SPONSOR	250.00
						KAREN PHILLIPS-WORLD GOLF FOUN	50.00
						FLOWERS FOR H LAWS	100.00
	537000						<b>1,378.50</b>
	539000	ED	AN	235 Employee Misc Expenses	ANDREA L MARLOWE	Misc	407.83
				825 Donations	GTM SPORTSWEAR	DONATION	500.00
	539000						<b>907.83</b>
	557000	ED	AN	915 Printing	IKON OFFICE SOLUTIONS	HOLIDAY CARDS	6.52
	557000						<b>6.52</b>
	566000	ED	AN	215 Employee Business Meals	VIRGINIA L OMOTO	Meals	28.66
				235 Employee Misc Expenses	VIRGINIA L OMOTO	Misc	22.89
				885 Miscellaneous	LIBERTY PARK FLORIST	ARRANGEMENT	49.95
	566000						<b>101.50</b>
	568000	ED	ID	015 Construction Services	SHOSHONE BENEWAH ONE CALL	2010 MEMBERSHIP	12.50
	568000						<b>12.50</b>
	586000	ED	WA	885 Miscellaneous	LIBERTY PARK FLORIST	EMP MISC-SYMPATHY	59.79
	586000						<b>59.79</b>
	588000	ED	AN	215 Employee Business Meals	TERESA G MORGAN	Meals	38.12
				235 Employee Misc Expenses	HELEN R HENRY	Misc	114.48
					TERESA G MORGAN	Misc	18.98
					NORTHWEST CHILDRENS HOME	AUCTION PRICE	0.00

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Sum of Amount to Be Removed	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
588000	ED	AN	825 Donations	NORTHWEST CHILDRENS HOME	GRAVEL	200.00
			885 Miscellaneous	IKON OFFICE SOLUTIONS	HOLIDAY CARDS	13.05
				LIBERTY PARK FLORIST	FLOWERS FOR LEWIS SINGLETON	75.00
				PETERS AND SONS FLOWERS	GET WELL ARRANGEMENT	0.00
				STILLINGS & EMBRY FLORISTS LLC	FLOWERS	0.00
			215 Employee Business Meals	ST MARIES SANDWICH	XMAS LUNCHES	182.68
			235 Employee Misc Expenses	ALLISON K SIEVERDING	Misc	127.19
				JAMES ROSENLUND	Misc	401.69
				JEFFREY J SCOTT	Misc	127.24
			825 Donations	PANHANDLE SHRINE CLUB	12 ANNUAL GOLF CLASSIC/AVISTA	0.00
				ROTARY CLUB OF PONDERAY CENTENNIAL	12 ANNUAL GOLF CLASSIC/AVISTA	0.00
			885 Miscellaneous	SELKIRK SCHOOL	HAITI RELIEF DONATION	50.00
				AJ'S ENGRAVING & SIGNS	DONATION	25.00
				HOLIDAYS HALLMARK	RETIREMENT BANNER	37.10
				J B'S COUNTRY GARDEN FLORAL & GIFTS	FLOWER FOR JIM ROSENLUND FAMIL	0.00
				KELLOGG ACE HARDWARE	FLOWER FOR STEVE BAILY FAMILY	0.00
				PBCA INC	FLOWER FOR W SIEVERDING	0.00
				SIMPLY NORTHWEST INC	SYMPATHY ARRANGEMENT	0.00
			215 Employee Business Meals	Sather, Sarah Marie	X MAS LIGHTS	57.13
			235 Employee Misc Expenses	CONNIE R GORMAN	FUNDRAISER DINNER AUCTION	0.00
				STEVEN M AUBUCHON	GIFT BASKET	0.00
			825 Donations	CORP CREDIT CARD	Meals	29.98
			830 Dues	COLVILLE CHAMBER OF COMMERCE	Misc	16.00
				KIWANIS CLUB OF COLVILLE	Misc	48.99
			885 Miscellaneous	COLVILLE KETTLE FALLS GOLF TOURNAME	Wells Fargo cc Payment	108.61
				JUNIOR ACHIEVEMENT OF INLAND NORTW	MEMBERSHIP DUES	96.00
				SUPER 1 FOODS	ROBERT CHIPPS MEMBERSHIP DUES	37.00
				KEVIN J CHRISTIE	ANNUAL GOLF TEAM JA GOLF BENEFIT	0.00
			230 Employee Lodging	ADVENTURES IN ADVERTISING	WINE BASKET SR AUCTION	0.00
			885 Miscellaneous	IKON OFFICE SOLUTIONS		1,804.24
			915 Printing		Lodging	203.40
					LOGO GOLF BALLS	617.06
					HOLIDAY CARDS	53.81
						874.27
			010 General Services	COMMON GROUND ALLIANCE	BRONZE SPONSORSHIP 2011	10,000.00
			215 Employee Business Meals	ROSEBURG AREA CHAMBER OF COMMERCE	ROSEBURG AREA CHAMBER OF COMMERCE 1 TABLE/CHAMER DINNER @ PARK	320.00
			885 Miscellaneous	ROSEBURG ROTARY CLUB	CHRISTMAS GIFT 2009	25.00
					CHRISTMAS TIP FOR WAITERS	20.00
						10,365.00
			885 Miscellaneous	PURCHASE ADVANTAGE CARD	GIFT CARDS	300.00
						300.00
			215 Employee Business Meals	ROTARY CLUB OF PONDERAY CENTENNIAL	Meals	160.00
			825 Donations	IDAHO PANHANDLE	DONATION	50.00
				PANHANDLE ALLIANCE FOR EDUCATION	DONATION	300.00
				ROTARY CLUB OF PONDERAY CENTENNIAL	SPONSOR	214.00
				ROTARY CLUB OF PONDERAY CENTENNIAL	DUES	44.00
			830 Dues	ROTARY	ROTARY	-47.50

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Sum of Amount to Be Removed Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
880000	GD	ID	830 Dues	ROTARY CLUB OF PONDERAY CENTENNIAL SERVICE	SPONSOR	94.50
			885 Miscellaneous	FESTIVAL AT SANDPOINT	GIFT CARDS	0.00
		OR	035 Workforce - Contract	TYRHOLM BIG R INC	Meals	100.00
			215 Employee Business Meals	MATTHEW A MULLINEAUX	Meals	47.82
			235 Employee Misc Expenses	ROSEBURG AREA CHAMBER OF COMMERCE AUCTION ITEMS	Misc	805.00
				DEBRA J REID	Misc	28.35
				JOHN SCHWENDENER	Misc	21.37
			825 Donations	TYRHOLM BIG R INC	GIFT CARDS	100.00
				BOY SCOUTS OF AMERICA	2010 FRIENDS OF SCOUTING SERVICE	300.00
				KPIC TV	2009 DONATION	100.00
			830 Dues	ROGUE BASIN UTILITY	MEMBERSHIP DUES	75.00
				KLAMATH COUNTY CHAMBER OF COMMERCE	MEMBERSHIP DUES	345.00
				ROSEBURG AREA CHAMBER OF COMMERCE	MEMBERSHIP DUES	175.00
				ROSEBURG AREA CHAMBER OF COMMERCE	MEMBERSHIP DUES	175.00
			885 Miscellaneous	ROSEBURG CHAMBER OF COMMERCE	MEMBERSHIP DUES 1/1-12/31/10	10.00
				SUTHERLIN CHAMBER OF COMMERCE	MEMBERSHIP DUES	62.50
				UMPQUA VALLEY HOME BUILDERS ASSOC	SPONSORSHIP	1,000.00
				WINSTON DILLARD AREA CHAMBER OF COMMERCE	MEMBERSHIP DUES	45.00
				DIAMOND HOME IMPROVEMENT CENTER	KLAMATH BASIN HOME BUILDER GOLF	50.00
				FISHERS FLOWERS & GIFTS	FLOWERS/DEL CHG	70.00
				FRONTIER TRAILER SALES & SERVICE	SHRINE CIRCUS SCHOOL SPONSOR	17.86
				HOME DEPOT CREDIT SERVICES	GIFT CARDS	150.00
				JUDYS CENTRAL POINT FLORIST	FLOWERS ARRANGEMENT	79.98
				KRUSE FARMS	GIFT BASKET	99.62
				MUSIC ON THE HALF SHELL	DONATION	1,500.00
				RIVERBEND LIVE	CONTRIBUTION PLEDGE	1,500.00
				ROSEBURG AREA CHAMBER OF COMMERCE	SPONSORSHIP - CHAMBER BUSINESS	350.00
				SMART	DONATION	500.00
				TYRHOLM BIG R INC	GIFT	100.00
				UMPQUA VALLEY HOME BUILDERS ASSOC	SPONSORSHIP	1,000.00
				VALERIE SHELTON	XMAS DINNER	520.00
				WILDLIFE SAFARI	SPONSOR	500.00
						10,642.50
901000	CD	AA	210 Employee Auto Mileage	DEBORAH WILLIAMS	Mileage	5.50
			215 Employee Business Meals	UNITED WAY	2010 BOARD LUNCHES LUNCH	60.00
			235 Employee Misc Expenses	DEBORAH WILLIAMS	Misc	273.08
			885 Miscellaneous	VICTORIA L WEBER	Misc	13.77
				CORP CREDIT CARD	Wells Fargo cc Payment	168.83
						541.18
902000	CD	WA	210 Employee Auto Mileage	JACKLYN S FOSS	Mileage	8.50
			215 Employee Business Meals	JACKLYN S FOSS	Meals	48.96
			235 Employee Misc Expenses	JACKLYN S FOSS	Misc	17.99
			885 Miscellaneous	LIBERTY PARK FLORIST	FLOWER FOR OLIVE	68.37
						143.82
905000	CD	AA	215 Employee Business Meals	ALENE G CLAYTON	Meals	25.99
				DEBRA J KINSERVIK	Meals	31.74
				FRANCES M SHANE	Meals	202.68

Sum of Amount to Be Removed	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
905000	CD	AA		215 Employee Business Meals	LYN C POSEY	Meals	67.01
				235 Employee Misc Expenses	ALENE G CLAYTON	Misc	17.38
					AMBER M SOLVERSON	Misc	36.88
					DARRIN J DUBOIS	Misc	54.95
					FRANCES M SHANE	Misc	107.82
					JENNIFER R ESCH	Misc	61.89
					KIMBERLEY ANN CASEY	Misc	241.68
					LESLIE A SPURGEON	Misc	20.87
					ROSALYND D WURLINGER	Misc	10.60
					SHERRI M GROCHOWSKI	Misc	36.57
				885 Miscellaneous	HANSENS FLORIST & GIFTS	PLANT	44.10
					IKON OFFICE SOLUTIONS	GIFT CERTIFICATE BOOKS	553.00
					J B'S COUNTRY GARDEN FLORAL & GIFTS	FLOWERS	57.35
					LIBERTY PARK FLORIST	ARRANGEMENT-SYPATHY	61.90
						CATHY BOOKMAN, FLOWERS	62.99
						FLOWER ARRANGEMENT	62.99
						FLOWERS	43.48
905000							1,801.87
908000	CD	AN		215 Employee Business Meals	DEER PARK CHAMBER OF COMMERCE	DEER PARK CHAMBER	60.00
				225 Conference Fees	COEUR D ALENE CHAMBER OF COMMERCE	CDA CHAMBER GROWING YOUR BUS W	0.00
				235 Employee Misc Expenses	DOUGLAS T KELLEY	Misc	195.00
					FRANK M BINDER	Misc	68.00
					SHARON E SCHMITT	Misc	120.00
				810 Advertising Expenses	NORTH IDAHO BUILDING	SPONSORSHIP 2010 NIBCA PARADE	0.00
					SPOKANE HOME BUILDERS ASSOCIATION	GRN HOME SHOW SPONSORSHIP	0.00
				825 Donations	FAIRCHILD FIRST SERGEANTS COUNCIL	1ST SERGEANT COUNCIL GOLF TOUR	0.00
				885 Miscellaneous	BOMA SPOKANE	SPONSORSHIPS	0.00
					COEUR D ALENE CHAMBER OF COMMERCE	ENERGY EFF WEBINAR	0.00
					DEER PARK CHAMBER OF COMMERCE	DEER PARK CHAMBER	0.00
						DEER PARK CHAMBER OF COMMERCE	0.00
						LUNCHEON	0.00
					IKON OFFICE SOLUTIONS	HOLIDAY CARDS	0.00
					LEWIS CLARK BUILDING CONTRACTORS ASSOCIATION	BUS AFTER HOURS DOOD SPONSOR	100.00
						LCBCA GOLF TOURNAMENT SPONSOR	0.00
				215 Employee Business Meals	ANN K CAREY	Meals	3.89
				235 Employee Misc Expenses	ANN K CAREY	Cab Fare	8.00
						Misc	15.00
				810 Advertising Expenses	NORTH IDAHO BUILDING	EVENING SPONSOR	25.00
						SPONSORSHIP 2010 NIBCA PARADE	2,362.50
				235 Employee Misc Expenses	ANN K CAREY	Misc	35.00
					DOUGLAS T KELLEY	Misc	30.00
				810 Advertising Expenses	SPOKANE HOME BUILDERS ASSOCIATION	GRN HOME SHOW SPONSORSHIP	1,750.00
				825 Donations	BOMA SPOKANE	SPONSORSHIPS	250.00
				235 Employee Misc Expenses	KRISTINE J RANSOM	Misc	76.00
				825 Donations	CRATER LAKE COUNCIL BSA	EAGLE SPONSORSHIP	0.00
					KLAMATH BASIN SUNRISE ROTARY	BRATS,BREWS & BLUES SPONSORSHI	0.00
					OREGON INSTITUTE OF TECHNOLOGY	PAYMENT 1 OF 4 ADVERTISING	0.00
					UNITED WAY	ACCT 18545	0.00

Sum of Amount to Be Removed	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
908000	908000	GD	OR	825 Donations	UNITED WAY	DONATION	0.00
				830 Dues	KLAMATH BASIN SUNRISE ROTARY	KRIS RANSOM	51.25
<b>908000 Total</b>							<b>5,149.64</b>
909000		CD	AA	020 Professional Services	EXECUTIVE WOMEN INTERNATIONAL	CUST OUTREACH	500.00
					INLAND NORTHWEST BROADCASTING	HIGH SCHOOL BASKETBALL RADIO	600.00
						HIGHT SCHOOL BASKETBALL SUPPOR	400.00
					KRPL INC	MOSCOW BEARS	170.00
				810 Advertising Expenses	SIMPLY NORTHWEST INC	SVE B ENVENT BASKET	0.00
			AN	885 Miscellaneous	J CRAIG SWEAT PHOTOGRAPHY	COMMUNITY PHOTOS	3,824.72
				020 Professional Services	#N/A		2.25
				525 Small Tools loading	KAMIAH KUB BOOSTERS	ADVERTISING SPORTS CALENDAR	150.00
				810 Advertising Expenses	GRANTS PASS ACTIVE CLUB	GRANTS PASS PARADE	175.00
<b>909000 Total</b>							<b>5,821.97</b>
912000		CD	AA	810 Advertising Expenses	IKON OFFICE SOLUTIONS	ST ALS AUCTIONS CATALOG-AVISTA	584.53
						TIGER TICKETS-AVISTA DONATION	10.76
				810 Advertising Expenses	IKON OFFICE SOLUTIONS	ST ALS AUCTIONS CATALOG-AVISTA	0.00
						TIGER TICKETS-AVISTA DONATION	0.00
<b>912000 Total</b>							<b>595.29</b>
920000		CD	AA	215 Employee Business Meals	MICHAEL A LITRELL	Meals	0.00
<b>920000 Total</b>							<b>0.00</b>
921000		CD	AA	020 Professional Services	JUNIOR ACHIEVEMENT OF INLAND NORTW	JUNIOR ACHIEVEMENT BOARD DUES	160.00
				210 Employee Auto Mileage	ANNA MARIE SCARLETT	Mileage	7.50
					KATHLEEN R JUDD	Mileage	8.00
					KIRK M HAYFIELD	Mileage	2.50
				215 Employee Business Meals	BIGHORN LODGE	MONTANA STRATEGY OUTREACH	280.00
					MICHAEL A LITRELL	Expense Report	144.13
						Meals	79.86
					SPOKANE CLUB	#958380	1,383.57
					STACIL EHRBAR	Meals	92.43
				230 Employee Lodging	BIGHORN LODGE	MONTANA STRATEGY OUTREACH	1,016.50
				235 Employee Misc Expenses	CHRISTY BURMEISTER-SMITH	Misc	15.97
					MANDY C PAYNE	Misc	338.32
					TAMI M JUDGE	Misc	503.99
				830 Dues	EXECUTIVE WOMEN INTERNATIONAL		95.00
						EWI DUES	90.00
						EWI-DINNER & DUES	60.00
					PULLMAN ROTARY CLUB	MEMBERSHIP DUES	85.00
					SPOKANE CLUB	# 741240, MEMBERSHIP DUES	115.67
						MEMBER NO. 741240	231.34
						MEMBERSHIP DUES	115.67
				885 Miscellaneous	AAF SPOKANE	GOLF CHARITY/PROJ SHARE EVENT	375.00
					CLACK GOLDEN CELEBRATION	GOLDEN CELEBRATION	2,750.00
					HP ENTERPRISE SERVICES	HP 2010 ET GOLF EVENT	0.00
					IKON OFFICE SOLUTIONS	HOLIDAY CARDS	32.61
					LIBERTY PARK FLORIST	TRY BROCHURES(AVISTA DONATION)	39.95
						FLOWERS-FELTES	65.17
					NORTHEAST WASHINGTON FORESTRY	JENNY BLAYLOCK	69.46
						CONTRIBUTION	0.00

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Sum of Amount to Be Removed Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
921000	CD	AA	885 Miscellaneous	PETERS & SONS	FLOWERS	0.00
					FLOWERS FOR ROSS TAYLOR	0.00
					FLOWERS	0.00
					FLOWERS - ROBIN	63.05
					PRSA SCHOLARSHIP SPONSORSHIP	1,000.00
					CAREER FAIR-HIGHSCHOOL	100.00
					# 741240, DUES	115.67
					SPONSORSHIP OF SCIENCE SUMMIT	2,500.00
					ADVANTAGE IQ FLU SHOTS	-880.00
					SILENT AUCTION & DINNER EVENT	0.00
					CAKE FOR RETIREMENT PARTY	85.00
					HOLIDAY CARDS	69.14
					TRY BROCHURES(AVISTA DONATION	38.05
					DUES/EXP (BUS LUNCH)MEMBER# 60	215.39
					HOLIDAY CARDS	30.22
					Misc	33.89
					HOLIDAY CARDS	11.41
					BOOSTER CLUB ADVERTISING	400.00
					ANNUAL MEMBERSHIP DUES	90.00
					ROSEBURG AREA CHAMBER OF COMMERCE	250.00
					MEMBERSHIP DUES	12,279.46
926100	CD	AA	215 Employee Business Meals	EXECUTIVE WOMEN INTERNATIONAL	DINNER FIRM NIGHT	35.00
					EWI-DINNER & DUES	35.00
					Misc	32.28
					FLOWER-SATRE-TRAILPLAZERS	61.90
					REIMBURSEMENT FOR MOVIE RENTAL	-6.95
						157.23
928000	CD	AA	210 Employee Auto Mileage	BRUCE W FOLSOM	Mileage	165.60
			215 Employee Business Meals	BRUCE W FOLSOM	Meals	97.12
				LEVI WESTRA	Meals	73.71
			230 Employee Lodging	BRUCE W FOLSOM	Lodging	336.05
				LEVI WESTRA	Lodging	135.94
			235 Employee Misc Expenses	BRUCE W FOLSOM	Misc	299.61
						1,108.03
930100	CD	WA	810 Advertising Expenses	DAVENPORT FBILA	HIGH SCHOOL SPORTS CALENDAR	150.00
930100	CD	AA	020 Professional Services	BOARDVANTAGE INC	2010 BOARDVANTAGE AIQ	3,333.33
					2011 BOARDVANTAGE AIQ	0.00
					COMMUNITY INV STUDY	635.45
					CORPORATE GIVING STUDY	1,027.00
					HOLIDAY CARD	1,900.00
					Wells Fargo cc Payment	1,473.40
					Airfare	189.00
					Airfare	315.40
					Airfare	175.72
					Mileage	13.58
					Meals	-316.62
					United Way Campaign	-13.58
					United Way Expenses	

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Sum of Amount  
to Be Removed  
Ferc Acct  
930200

Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
CD	AA	215 Employee Business Meals	AZAR'S FOOD SERVICES	3/30/10 TO 4/14/10 SERVICES	331.19
				DRINKS	27.18
				JULY 15 INVOICE	627.74
				Meals	472.02
				MAY 2010 CREDIT CARD TRANSACTI	3.55
				Wells Fargo cc Payment	1,024.10
				Meals	55.90
				DINNER	0.00
				DINNER FIRM NIGHT	0.00
				EWI-DINNER & DUES	0.00
				COMM. INVESTMENT MTG LUNCH	72.29
				Meals	80.89
				RO LIRAP MTG - LUNCHES	0.00
				Meals	946.37
				Meals	120.00
				PONDERAY COMMUNITY DEVELOPMENT C	230.00
				ROTARY CLUB OF PONDERAY CENTENNIAL	14.72
				Meals	214.40
				Meals	864.96
		220 Employee Car Rental		Car Rental	790.00
		225 Conference Fees		Wells Fargo cc Payment	4.50
		230 Employee Lodging		Wells Fargo cc Payment	778.60
				Lodging	1,373.76
				Lodging	50.15
				Misc	0.00
		235 Employee Misc Expenses		United Way Campaign	-50.15
				United Way Expenses	115.14
				Misc	746.53
				Wells Fargo cc Payment	24.00
				Misc	161.00
				Parking	0.00
				Avista community garden	0.00
				Misc	158.17
				Misc	119.46
				Misc	232.99
				Parking	57.00
				-	20.97
				-	71.49
				-	4.50
		525 Small Tools loading		Wells Fargo cc Payment	15.00
		530 Stores/Material Loading		Wells Fargo cc Payment	14.00
		532 Materials Tax/Fight Loading		DONATION FOR SAFETY EVENT	50.00
		720 Vehicle Fuel Gasoline		Wells Fargo cc Payment	0.00
		725 Vehicle Parts & Supplies		GOOD MORNING GREATER SPOKANE B	0.00
		825 Donations		DONATION	300.00
				DENISE MATERNE-GONZAGA UNIVERS	1,600.00
		826 Sponsorships		GOOD MORNING GREATER SPOKANE B	1,000.00
		830 Dues		DUES	1,250.00

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Sum of Amount to Be Removed Ferc Acct 930200	Service CD	Jurisdiction AA	Expenditure Type 830 Dues	Vendor Name	Transaction Desc	Total
				ENTERPRISE SEATTLE	SPONSORSHIP FOR THE CLEANTECH	10,000.00
				EXECUTIVE WOMEN INTERNATIONAL	EWI DUES	0.00
					EWI QUARTERLY DUES	0.00
					EWI-DINNER & DUES	0.00
					EWI-SUE FLEMING-JULY/AUG	0.00
				ROTARY CLUB OF PONDERAY CENTENNIAL -		-6.00
					DUES	9.50
				SOLAR ELECTRIC POWER ASSOCIATION	2010 MEMBERSHIP	1,125.00
				THE ROTARY CLUB OF SPOKANE	1 YEAR DUES	82.50
			885 Miscellaneous	A H A N A	GOLD CORPORATE SPONSOR	0.00
				ADVENTURES IN ADVERTISING	AVA COMMUNITY SHIRTS	1,291.57
					AVA UNITED WAY T-SHIRTS	0.00
					AVA UW VOLUNTEER THANK YOU GIF	0.00
					AVA VOLUNTEER REC - MOW	0.00
					CREDIT - AVA UW VOLUNTEER THAN	0.00
				AMERICAN ON SITE SERVICES	AVA COMM GARDEN	0.00
					AVA COMMUNITY GARDEN	0.00
					COMMUNITY GARDEN	0.00
				BARK BOYS	AVA COMMUNITY GARDEN	0.00
				BICYCLE ALLIANCE OF WASHINGTON	DONATION FOR SAFETY EVENT	0.00
				BONNER COUNTY 4H LIVESTOCK	2 PIGS AT THE BOONER COUNTY FA	1,154.00
				COMMUNITY CANCER SERVICES	AUCTION DONATION	1,400.00
					SPONSORSHIP PONDERAY ROTARY WI	1,500.00
				CORP CREDIT CARD	ANNETTE LONG-CHRISTMAS LI	74.85
					Wells Fargo cc Payment	28.50
				ENTERPRISE SEATTLE FOUNDATION	CONTRIBUTION TO SUSTAINABLE ME	0.00
				FESTIVAL AT SANDPOINT	2011 SPONSOR	1,500.00
				GREATER SPOKANE INCORPORATED	GSI BOARD & EXECUTIVE MTGS	200.00
					HELG MTG	10.00
				HAYDEN LAKE COUNTRY CLUB	GIFT CERT/JACK GUSTAVEL, RETIR	0.00
				IKON OFFICE SOLUTIONS	HOLIDAY CARDS	61.96
				LIBERTY PARK FLORIST	FLOWERS-FELTES	65.22
					SYMPATHY FLOWERS - LUKES	117.34
				ROTARY CLUB OF PONDERAY CENTENNIAL	ENERGY FAIR VOLUNTEER SUPPLIES	24.00
				SODEXO	DONATION	-38.75
				SPOKANE PUBLIC SCHOOLS	DIRECTOR RETIREMENT GIFT	0.00
				THE DAVENPORT HOTEL	2 PGS BOUNDARY CO FAIR	1,518.00
				WELLS FARGO		524.26
				#N/A	LEGAL TEAM UW DONATION	-20.00
					PIG @ FAIR	-373.02
					PIG AT FAIR	-227.42
				#N/A		538.79
			910 Postage	IKON OFFICE SOLUTIONS	AVISTA DONATION-EWI CARDS	0.00
			915 Printing		AVISTA DONATION-EWI CARDS W/ E	0.00
					AVISTA DONATION-EWI CARDS/PROG	0.00
					AVISTA DONATION-TABLE TENTS	0.00

Sum of Amount to Be Removed Ferc Acct 930200	Service CD	Jurisdiction AA	Expenditure Type 915 Printing	Vendor Name IKON OFFICE SOLUTIONS	Transaction Desc	Total
					HOLIDAY CARDS	0.00
					TAKE YOUR \$ FLYER-AVISTA DONAT	34.78
					Meals	134.44
			015 Construction Services	SALTY DOG	CORP CREDIT CARD MARCH 2010	94.00
			205 Airfare	CORP CREDIT CARD		405.00
			210 Employee Auto Mileage	DAVID SALCIDO	Mileage	5.00
				GAYLE Y LARSON	Mileage	3,794.50
				MICHAEL D THOMASON	Mileage	3,236.00
				PAUL J KIMMELL	MEAL TICKETS	10.20
			215 Employee Business Meals	AJ'S CAFE	Meals	82.05
				BRUNSWICK BAR & GRILL	MEAL TICKETS	28.71
				CARNICERIA MEXICO	Meals	32.83
				FIESTA EN JALISCO	Meals	87.40
				GLENN F LOGSDON JR	Meals	23.14
				GW HUNTERS RESTAURANT STEAKHOUSE	Meals	10.61
				HAZELS	Meals	139.63
				HEIDE'S ST MARIES SANDWICH	Meals	246.18
				JEFFREY J SCOTT	Meals	138.53
				MICHAEL D THOMASON	Meals	63.15
				O'MALLEY'S SPORTS PUB & GRILL	Meals	191.96
				PAUL J KIMMELL	Meals	260.00
				PULLMAN ROTARY CLUB	Meals	74.33
				STATION 3	Meals	58.74
				STEIN BROS INC	FOOD	53.83
				TOWN HALL PUB	Meals	245.25
				WAFFLES N' MORE	Meals	55.00
			225 Conference Fees	CORP CREDIT CARD	JULY 2010 CORP CREDIT CARD	49.50
			230 Employee Lodging	IDAHO CHAMBER ALLIANCE	ICA MEMBERS	160.72
				MICHAEL D THOMASON	Lodging	230.26
				PAUL J KIMMELL	Lodging	119.28
			235 Employee Misc Expenses	BILL SPEARS	Misc	125.00
				BRIAN J SCRIMSHER	Misc	20.00
				FRANK M BINDER	Misc	18.80
				HELEN R HENRY	Misc	145.00
				JEFFREY J SCOTT	Misc	15.00
				JENNIFER L BLAYLOCK	Misc	25.00
				MARC GAINES	Misc	53.00
				MATTHEW D SWAN	Parking	17.00
				PAUL J KIMMELL	Misc	50.00
				SAMUEL MULLINS	daily mileage	44.83
				TIMOTHY G MAIR	Misc	60.00
				VICTORIA L VINSON	Misc	355.95
			525 Small Tools loading	#N/A	-	1,825.43
			530 Stores/Material Loading	#N/A	-	2,089.18
			532 Materials Tax/Fight Loading	#N/A	-	76.47
			560 Road Vehicles	#N/A	-	530.55
			565 Small Vehicles	#N/A	-	464.80
			570 Work Vehicles	#N/A	-	11,248.00

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Sum of Amount  
to Be Removed  
Ferc. Acct  
930200

Service Jurisdiction Expenditure Type  
CD AN 810 Advertising Expenses

Vendor Name	Transaction Desc	Total
CLARKSTON CHAMBER OF COMMERCE	MEMBERSHIP	600.00
LCSC CONTROLLERS OFFICE	2010 DWF SPONSORSHIP/AVISTA	125.00
LEWIS CLARK AMERICAN LEGION BASEBALL DONATION		125.00
LEWIS CLARK RECYCLERS INC	EARTH DAY SPONSORSHIP	250.00
LEWIS CLARK VALLEY CHAMBER OF COMM SPONSORSHIP		1,400.00
LEWISTON CLARKSTON KIWANIS CLUB	ANNUAL RADIO DAY	25.00
MOSCOW PULLMAN DAILY NEWS	COMM PG SPONSOR	28.28
	COMMUNITY PG SPONSOR	14.00
	PG SPONSOR	58.00
NEZ PERCE NATION ATHLETIC ASSOCIATION PROGRAM AD/SPONSOR		125.00
ROTARY VETERANS MEMORIAL PAVILION I DONATION		350.00
TEKOA GOLF CLUB	TEE BOX AD	300.00
Varsity Productions	2010 FALL SPORTS CALENDAR	150.00
	2010-11 WINTER SPORT CALENDAR	75.00
	SUPPLY	0.00
DAVENPORT BUILDING SUPPLY INC	EMSI SPONSORSHIP	7,500.00
INLAND NORTHWEST PARTNERS	BDL CORP INVESTMENT 2010	250.00
BEAUTIFUL DOWNTOWN LEWISTON	2011 DUES BBB	837.50
BETTER BUSINESS BUREAU	MEMBERSHIP	0.00
CLARKSTON CHAMBER OF COMMERCE	DUES	53.00
GLENN F LOGSDON JR	CHAMBER MEMBERSHIP	0.00
GRANGEVILLE CHAMBER OF COMMERCE	CHAMBER MEMBERSHIP	0.00
GREAT CRAIGMONT CHAMBER OF COMI/2010 DUES		0.00
IDA LEW ECONOMIC DEVELOPMENT COUN MEMBERSHIP		0.00
IDAHO ECONOMIC DEVELOPMENT ASSOCI/2010 IEDA MEMBERSHIP		0.00
INLAND NORTHWEST PARTNERS	DUES - 2010 4TH QTR INP MTG	15.00
	DUES 2010-INP	3,500.00
	DUES-INP QRTLTY MTG	7.50
	REG FEE/BILL CHURCH	-15.00
JEFFREY J SCOTT	DUES	8.00
	SEARCH & RESCUE	8.00
KAMIAH CHAMBER OF COMMERCE	MEMBERSHIP APPLICATION	0.00
LATAH ECONOMIC DEVELOPMENT COUNCI CONTRIBUTION		0.00
LEWIS CLARK VALLEY CHAMBER OF COMM SPONSORSHIP		500.00
LEWISTON CHAMBER	MEMBERSHIP	110.00
MONTANA CHAMBER OF COMMERCE	2010 DUES-MT CHAMBER OF COMMER	303.88
POMEROY CHAMBER OF COMMERCE	CHAMBER MEMBERSHIP	0.00
POST FALLS KIWANIS CLUB	209-2010 ANNUAL CLUB DUES	27.50
PULLMAN ROTARY CLUB	DUES	20.00
	DUES PROJECT	20.00
	QRTRLY DUES & MEAL	85.00
	QUARTERLY MEAL CHRNG	0.00
	ROTARY	-20.00
THE INLAND NORTHWEST ECONOMIC ALLI/DUES 2010-INP		6,250.00
HUBER ACTION FREIGHT INC	FREIGHT	33.05
BLANKENSHIP & ASSOCIATES	Light Poles - 80ft M/Height -	11,400.00
	TAXES	991.80
CORP CREDIT CARD	Wells Fargo cc Payment	61.29
MATTHEW M ANDERSON	MATERIALS	90.09

840 Freight Costs  
880 Materials & Equipment

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ab45

Sum of Amount to Be Removed Ferc Acct 930200	Service CD	Jurisdiction AN	Expenditure Type 880 Materials & Equipment 885 Miscellaneous	Vendor Name	Transaction Desc	Total
				VALLEY VISION	VALLEY VISION PLEDGE	15,000.00
				BILLS WELDING & MACHINE SHOP INC	1/4 RND COLDROLL	6.93
					1/4 RND COLDROLL CUTTING CHARG	28.89
				CASH AND CARRY FOODS	GROCERY SUPPLIES	15.90
				CLARKSTON CHAMBER OF COMMERCE	LIVE AUCTION ITEM ROCK ON	0.00
				COEUR D ALENE CHAMBER OF COMMERCE	CONSTRUCTION CAREER DAY SPONSO	250.00
					KOOTENAI FAIRGOUNDS/AVISTA UTI	0.00
				COEUR D ALENE SCHOOL DISTRICT	SPRING INTO SAFETY CARNIVAL	-25.00
				KELLOGG ACE HARDWARE	SPRING/SNAP BREECHING	26.40
				OROFINO BUILDERS SUPPLY INC	BULB	16.07
					FLAME BULB	50.24
				POST FALLS KIWANIS CLUB	KIWANIS CLASSIC GOLF TOURNAMEN	0.00
				SCHURMANS TRUE VALUE HARDWARE	CLIP	-3.21
					EXT CORD	26.82
					FABRIC SNOWMAN	0.00
					LIGHT SET	26.84
					SUPPLIES	97.74
					SUPPLY	19.32
				WASEMS DRUG	SERVICE	15.00
				FEDEX	ACCT 1015 8568 9	13.17
				RICHARD BERGER	Mileage	240.00
				CORP CREDIT CARD	Wells Fargo cc Payment	55.00
				#N/A	-	1,765.00
				IDAHO STATE ELKS	GEM STATE ELK SPRING 2010 EDIT	0.00
				BONNER COUNTY ECONOMIC	DUES	1,000.00
				COEUR D ALENE CHAMBER OF COMMERCE	ANNUAL MEMBERSHIP DUES	875.00
				CONCERNED BUSINESSES INC	CBNI-ANNUAL DUES	1,250.00
				GRANGEVILLE CHAMBER OF COMMERCE	CHAMBER MEMBERSHIP	33.75
				GREATER SANDPOINT	ANNUAL DUES	349.00
				GYRO WALLACE	DUES FOR 2009 & 2010	45.00
				HISTORIC SILVER VALLEY	MEMBER DUES 2010	77.50
				IDA LEW ECONOMIC DEVELOPMENT COUN	DUES 2010-IDA LEW EDC	250.00
					DUES 2010-IDA LEW FOR IEDA	312.50
				IDAHO ECONOMIC DEVELOPMENT ASSOCI	DUES 2010 IEDA	62.50
				INLAND NORTHWEST PARTNERS	DUES - 2010 4TH QTR INP MTG	7.50
				JOBS PLUS INC	1ST QUARTER DUES	1,250.00
					JOBS PLUS 2010 PLEDGE	1,250.00
					JOBS PLUS Q2 DUES	1,250.00
					JOBS PLUS Q3 DUES	1,250.00
				KAMIAH CHAMBER OF COMMERCE	MEMBERSHIP APPLICATION	8.75
				LATAH ECONOMIC DEVELOPMENT COUNCI	DUES 2010-1ST HALF-LATAH ECON	2,500.00
				PONDERAY COMMUNITY DEVELOPMENT C	ANNUAL MEMBERSHIP	25.00
				POST FALLS AREA CHAMBER OF COMMER	PF CHAMBER ANNUAL MEMBERSHIP D	250.00
				POST FALLS COMMUNITY VOLUNTEERS	POST FALLS COMMUNITY VOLUNTEER	12.50
				PRIEST RIVER CHAMBER OF COMMERCE	PRIEST RIVER CHAMBER DUES	18.75
				RATHDRUM AREA CHAMBER OF COMMERCE	RATHDRUM AREA CHAMBER DUES	125.00
				ROTARY CLUB OF COEUR D ALENE ID	CD ROTARY DUES	126.69
					CDA ROTARY DUES - JUNE-SEPT 8,	38.63

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Sum of Amount to Be Removed Ferc Acct 930200	Service CD	Jurisdiction ID	Expenditure Type	Vendor Name	Transaction Desc	Total
			830 Dues	ROTARY CLUB OF COEUR D ALENE ID	CDA ROTARY DUES 7/1/09-1/31/10	40.32
					OCT-DEC QTLY DUES	40.32
				ST MARIES CHAMBER OF COMMERCE	2010 MEMBERSHIP	50.00
				SVEDC	2010 MEMBERSHIP/PATTY SHEA	375.00
				#N/A		112.50
			205 Airfare	CORP CREDIT CARD	Wells Fargo cc Payment	691.20
		WA		JUDITH L COLE	Airfare	150.00
			210 Employee Auto Mileage	JUDITH L COLE	Mileage	227.50
				LATISHA D HILL	Mileage	279.05
				NANCY A HOLMES	Mileage	513.00
				STEVEN J TRABUN	Mileage	749.00
			215 Employee Business Meals	AMY J PARSONS	United Way Campaign	278.89
				AZAR'S FOOD SERVICES	United Way Expenses	13.58
					DRINKS	31.52
					FOOD SERVICE	11.20
					LISA L	27.72
					Meals	32.16
					STEVE T	27.18
				CORP CREDIT CARD	Wells Fargo cc Payment	699.85
				JUDITH L COLE	Meals	351.69
				LATISHA D HILL	Meals	277.32
				MARY LOUS HOMEMADE ICE CREAM & MOI	UNITED WAY \$ RD THANK YOU	87.50
					UNITED WAY CORP THANK YOU	623.00
					UNITED WAY LINE DOCK THANK YOU	143.50
					UNITED WAY VALLEY CTR THANK YO	122.50
					Meals	125.68
				NANCY A HOLMES	ENERGY FAIR VOLUNTEER SUPPLIES	38.75
				SODEXO	Meals	76.24
				STEVEN J TRABUN	Meals	1,179.00
			225 Conference Fees	CORP CREDIT CARD	Wells Fargo cc Payment	1,241.67
			230 Employee Lodging	CORP CREDIT CARD	Wells Fargo cc Payment	37.73
			235 Employee Misc Expenses	AMY J PARSONS	United Way Campaign	50.15
				JUDITH L COLE	United Way Expenses	40.00
					Cab Fare	767.85
					Misc	27.22
					Parking	340.74
				KELLEE E QUICK	Avista community garden	77.80
				LATISHA D HILL	Parking	136.70
				NANCY A HOLMES	Misc	206.00
				STEVEN J TRABUN	Parking	461.71
				#N/A		400.93
			525 Small Tools loading	#N/A		406.00
			530 Stores/Material Loading	#N/A		949.20
			550 Company Aircraft	#N/A		100.00
			560 Road Vehicles	#N/A		-3,750.00
			826 Sponsorships	GREATER SPOKANE VALLEY	SPONSOR-EDUCATION DISPLAY TABL	250.00
				INLAND NORTHWEST PARTNERS	EMSI SPONSORSHIP	33.50
				CLARKSTON CHAMBER OF COMMERCE	MEMBERSHIP	2,500.00
				DAVENPORT CHAMBER OF COMMERCE	DAVENPORT CHAMBER DUES	
				DOWNTOWN SPOKANE PARTNERSHIP	2011 DUES - DOWNTOWN SPOKANE P	

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Sum of Amount to Be Removed Ferc Acct 930200	Service CD	Jurisdiction WA	Expenditure Type 830 Dues	Vendor Name	Transaction Desc	Total
				GREATHER CONNELL AREA	2010 DUES	17.00
				GREATHER CRAIGMONT CHAMBER OF COMI	2010 DUES	12.50
				GREATHER OTHELLO CHAMBER OF COMME	2010 DUES	33.00
				GREATHER SPOKANE INCORPORATED	2010 2ND QTR DUES	6,750.00
					2011 DUES 1ST QTR	8,437.50
					DUES 2010 3RD QTR	6,750.00
					GSI 3RD QTR DUES	6,750.00
				GREATHER SPOKANE VALLEY	GS VALLEY DUES	473.00
				HARRINGTON CHAMBER OF COMMERCE	HARRINGTON CHAMBER DUES	5.00
				INLAND NORTHWEST PARTNERS	DUES - 2010 4TH QTR INP MTG	15.00
					INP DUES	0.00
				INTERNATIONAL TRADE ALLIANCE	BASIC MEMBER	50.00
				LAKE SPOKANE CHAMBER OF COMMERCE	LAKE SPOKANE CHAMBER DUES	12.00
				LINCOLN COUNTY EDC	2010 DUES	200.00
				LIND CHAMBER OF COMMERCE	2010 BUSINESS MEMBERSHIP	5.00
				ODESSA CHAMBER OF COMMERCE	ODESSA CHAMBER DUES	10.00
				POMEROY CHAMBER OF COMMERCE	CHAMBER MEMBERSHIP	30.00
				PULLMAN CHAMBER OF COMMERCE	DUES 2010-PULLMAN CHAPTER	216.25
				REARDAN AREA CHAMBER OF COMMERCE	REARDAN CHAMBER DUES	10.00
				RITZVILLE AREA CHAMBER OF COMMERCE	RITZVILLE CHAMBER DUES	25.00
				SPOKANE REGIONAL CVB	DUES - SPOKANE CVB	525.00
				SPOKANE VALLEY BUSINESS ASSOCIATION	DUES	10.00
				THE INLAND NORTHWEST ECONOMIC ALLIANCE	INEA DUES	0.00
				WEST PLAINS CHAMBER OF COMMERCE	2010 DUES	103.00
				WILBUR CHAMBER OF COMMERCE	WILBUR CHAMBER DUES	8.00
				FASTENERS INC	TRIM NAIL	14.24
				LATISHA D HILL	MATERIALS	23.76
				MACON SUPPLY INC	WOOD CHAMFER STRIP	6.20
				SPOKANE ROCK PRODUCTS INC	5/8 CRUSHED MATERIALS	41.01
					MISC FILL MATERIAL	105.13
					MTLS	19.08
				TRI STATES REBAR INC	REBAR	2,250.09
					USE TAX	350.00
				ADVENTURES IN ADVERTISING	AVA UNIFIED WAY T-SHIRTS	30.45
					AVA UW VOLUNTEER THANK YOU GIF	1,033.16
					AVA VOLUNTEER REC - MOW	510.28
					CREDIT - AVA UW VOLUNTEER THAN	506.05
					UW VOLUNTEER THANK YOU	-29.32
				AMERICAN ON SITE SERVICES	AVA COMM GARDEN	500.74
					AVA COMMUNITY GARDEN	64.73
				BARK BOYS	AVA COMMUNITY GARDEN	587.44
				GREATHER SPOKANE VALLEY	AVA COMMUNITY GARDEN	630.74
				#N/A	EDUCATION DISPLAY TABLE	0.00
				IKON OFFICE SOLUTIONS		171.50
					811 BUSINESS CARDS	65.54
					811 OVERBUILD CARDS	41.87
				MIGHTY FINE T'S	GOLF TOURNEY	1,010.60
				RIVER BEND GOLF COURSE	BENEFIT FOR SANDERS COUNTY CAN	3,000.00



Sum of Amount to Be Removed Ferc Acct 930200	Service ED	Jurisdiction AN	Expenditure Type	Vendor Name	Transaction Desc	Total
			010 General Services	THOMPSON FALLS GOLF CLUB INC	TOURNEY, BEVERAGE, DRINK CARDS	1,863.00
			205 Airfare	CORP CREDIT CARD	Wells Fargo cc Payment	318.80
			210 Employee Auto Mileage	KATHRYN L KRUEGER	Mileage	180.00
			215 Employee Business Meals	RICHARD BERGER	Meals	1,080.00
				KATHRYN L KRUEGER	Meals	78.40
				TROUT CREEK SCHOOL	GOLF	1,918.07
				KATHRYN L KRUEGER	Misc	15.89
			235 Employee Misc Expenses	#N/A	-	3,404.17
			525 Small Tools loading	CLARKSTON CHAMBER OF COMMERCE	HOLE IN ONE SPONSOR	100.00
			810 Advertising Expenses	EXECUTIVE WOMEN INTERNATIONAL	TRADE SHOW TABLE	10.00
				SANDERS COUNTY LEDGER	GOLF	80.00
			825 Donations	COLUMBIA RIVER COMMUNITY	CAPITAL CAMPAIGN PLEGE	0.00
			826 Sponsorships	THE LANDS COUNCIL	EVENT SPONSOR	0.00
			830 Dues	EXECUTIVE WOMEN INTERNATIONAL	1ST QTR DUES/VIEW MEMEBSSHIP	290.50
					EWI DINNER DUES & 2ND QTR DUES	95.00
					EWI QUARTERLY DUES	95.00
					DUES	150.00
					MEMBERSHIP DUES	0.00
					DONATION	0.00
			885 Miscellaneous	ADVENTURES IN ADVERTISING	GOLF TOURNEY	406.40
				THE PRINTERY	GOLF TOURNEY	95.00
			826 Sponsorships	ENTERPRISE SEATTLE FOUNDATION	CONTRIBUTION TO SUSTAINABLE ME	5,000.00
			235 Employee Misc Expenses	MICHAEL J FAULKENBERRY	Parking	15.00
				SCOTT L MORRIS	Cab Fare	220.00
			830 Dues	ASHLAND CHAMBER OF COMMERCE	CHAMER MEMBERSHIP	0.00
				IDA LEW ECONOMIC DEVELOPMENT COUN	CONTRIB/IDA LEW EDC OPER EXO	0.00
				UNION COUNTY CHAMBER OF COMMERCE	MEMBERSHIP DUES	96.25
			810 Advertising Expenses	KLAMATH BASIN HOME BUILDERS ASSOC	GOLF TOURNAMENT SPONSORSHIP	50.00
				UMPQUA SYMPHONY ASSOCIATION	DONATION	1,200.00
				THE CHAMBER OF MEDFORD / JACKSON C	CHAMBER FORUM	0.00
					FORUM TABLE SPONSOR	0.00
			826 Sponsorships	THE CHAMBER OF MEDFORD / JACKSON C	CHAMBER FORUM-UTILITY MESSAGIN	3,000.00
			830 Dues	ASHLAND CHAMBER OF COMMERCE	DUES 2010-ASHLAND CHAMBER	81.25
				CENTRAL POINT CHAMBER OF COMMERCE	MEMBERSHIP	112.50
				MEDFORD ROGUE ROTARY CLUB	MEDFORDROGUE ROTARY DUES	45.00
				THE CHAMBER OF MEDFORD / JACKSON C	ANNUAL MEMBERSHIP	125.00
					MEMBERSHIP 1/17/11-6/30/11	250.00
			885 Miscellaneous	THE CHAMBER OF MEDFORD / JACKSON C	CHAMBER BOARD RETREAT LUNCH	10.00
930200 Total						209,567.62
935000	CD	AA	020 Professional Services	MADISON COUNTRY	XMAS DECORATIONS	251.55
			215 Employee Business Meals	AZAR'S FOOD SERVICES	CHRISTMAS LUNCH	7,369.86
					MELANIE H - HARLEY CELEBRATION	298.93
					LUNCHES & GIFT BASKET	43.00
			235 Employee Misc Expenses	BOMA SPOKANE	Misc	205.00
			880 Materials & Equipment	STEVEN J NELSON	AUCTION SIGN	39.13
				ACCURATE STRIPING	HOLIDAY CARDS	25.97
				IKON OFFICE SOLUTIONS	CHRISTMAS DECORATING	285.34
				MADISON COUNTRY	COMMM GRDN	52.08
				RITTERS FLORIST AND NURSERY		

Sum of Amount to Be Removed Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
935000	CD	AA	880 Materials & Equipment	RITTERS FLORIST AND NURSERY	PLANTERS FLOWER	540.90
					SHAREHOLDERS PLANTS	1,170.46
					MEALS ON WHEELS SHACK	94.18
					MEALS ON WHEELS SHED	139.58
			885 Miscellaneous	STONEWAY ELECTRIC SUPPLY	XMAS LUNCHEON 1ST HALF	6,522.00
				AZAR'S FOOD SERVICES	HOLIDAY CARDS	3.26
		ID	885 Miscellaneous	IKON OFFICE SOLUTIONS	FLOWERS	0.00
	GD	AS	020 Professional Services	THE FLOWER BASKET	INSTALL FLOWERS TO BEDS	195.00
				PROLAWN SERVICES INC		
						17,236.24
						281,247.38

*Agrees to Summary Total*

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**Miscellaneous Adjustment**  
**Reclassification Items Removed**

Miscellaneous Adjustment  
 Reclassification Amounts Removed  
 FERC Accounts 500000 through 935000  
 For the Year ended December 31, 2010

Ferc Acct	Removed	CD		ED		WA		ID	GD		Grand Total
		AA	AN	AN	WA	AA	AA				
<b>WA - ELECTRIC</b>											
935000	4	-	1,553.24	-	-	-	-	-	178.24	-	1,731.48
931000	4	-	-	-	-	-	-	-	5,450.00	-	5,450.00
930200	4	45.30	5.16	-	-	-	-	-	-	-	50.46
926100	4	-	91.72	-	-	-	-	-	-	-	91.72
925100	4	60.39	-	-	-	-	-	-	-	-	60.39
923000	4	328.27	113.21	-	11.19	-	-	-	-	-	452.67
921000	4	2,380.59	190.95	-	-	-	-	-	-	-	2,571.54
920000	4	-	-	-	5,186.55	-	-	-	-	-	5,186.55
904000	2	335.84	-	-	-	-	-	-	-	-	335.84
903000	2	11.99	-	-	-	-	-	-	-	-	11.99
902000	2	-	-	265.74	-	-	-	-	-	-	265.74
		3,162.39	1,954.28	265.74	5,197.74	-	-	-	5,628.24	-	16,208.38

Remove

Ferc Acct	Removed	CD		ED		WA		ID	GD		Grand Total
		AA	AN	AN	WA	AA	AA				
<b>WA - GAS</b>											
935000	4	-	427.53	-	-	-	-	-	-	-	427.53
931000	4	-	-	-	-	-	-	-	-	-	-
930200	4	12.59	1.42	-	-	-	-	-	-	51.39	65.40
926100	4	-	25.25	-	-	-	-	-	-	-	25.25
925100	4	16.78	-	-	-	-	-	-	-	-	16.78
923000	4	91.22	31.16	-	-	-	-	-	-	-	122.38
921000	4	661.49	52.56	-	-	-	-	-	-	-	714.05
920000	4	-	-	-	5,186.55	-	-	-	-	-	-
904000	2	210.45	-	-	-	-	-	-	-	-	210.45
903000	2	7.51	-	-	-	-	-	-	-	-	7.51
902000	2	-	-	164.49	-	-	-	-	-	-	164.49
		1,000.03	537.92	164.49	5,197.74	-	-	-	5,628.24	51.39	1,753.83

Remove



**Miscellaneous Adjustment  
Reclassification Amounts Removed  
FERC Accounts 500000 through 935000  
For the Year ended December 31, 2010**

Ferc Acct	Removed	CD		ED		ID	WA	GD		Grand Total
		AA	AN	AN	AN			AA	AA	
930200	4	19.437%	21.055%	-	21.055%	-	0%	0%	100%	
926100	4	19.437%	21.055%	-	21.055%	-	0%	0%	100%	
925100	4	19.437%	21.055%	-	21.055%	-	0%	0%	100%	
923000	4	19.437%	21.055%	-	21.055%	-	0%	0%	100%	
921000	4	19.437%	21.055%	-	21.055%	-	0%	0%	100%	
920000	4	19.437%	21.055%	-	21.055%	-	0%	0%	100%	
904000	2	32.802%	38.234%	-	38.234%	-	0%	0%	100%	
903000	2	32.802%	38.234%	-	38.234%	-	0%	0%	100%	
902000	2	32.802%	38.234%	-	38.234%	-	0%	0%	100%	

**WA - ELECTRIC**

935000	4	66.390%	66.390%	100%	66.390%	66.390%	-	100%	66.390%	
931000	4	66.390%	66.390%	100%	66.390%	66.390%	-	100%	66.390%	
930200	4	66.390%	66.390%	100%	66.390%	66.390%	-	100%	66.390%	
926100	4	66.390%	66.390%	100%	66.390%	66.390%	-	100%	66.390%	
925100	4	66.390%	66.390%	100%	66.390%	66.390%	-	100%	66.390%	
923000	4	66.390%	66.390%	100%	66.390%	66.390%	-	100%	66.390%	
921000	4	66.390%	66.390%	100%	66.390%	66.390%	-	100%	66.390%	
920000	4	66.390%	66.390%	100%	66.390%	66.390%	-	100%	66.390%	
904000	2	65.654%	65.654%	100%	65.654%	65.654%	-	100%	65.654%	
903000	2	65.654%	65.654%	100%	65.654%	65.654%	-	100%	65.654%	
902000	2	65.654%	65.654%	100%	65.654%	65.654%	-	100%	65.654%	

**WA - GAS**

935000	4	68.518%	68.518%	100%	68.518%	68.518%	-	100%	68.518%	
931000	4	68.518%	68.518%	100%	68.518%	68.518%	-	100%	68.518%	
930200	4	68.518%	68.518%	100%	68.518%	68.518%	-	100%	68.518%	
926100	4	68.518%	68.518%	100%	68.518%	68.518%	-	100%	68.518%	
925100	4	68.518%	68.518%	100%	68.518%	68.518%	-	100%	68.518%	

**Miscellaneous Adjustment  
Reclassification Amounts Removed  
FERC Accounts 500000 through 935000  
For the Year ended December 31, 2010**

Ferc Acct	Removed	CD		ED		ID		WA		GD		Grand Total
		AA	AN	AN	AN	AN	AN	WA	AA	AA		
923000	4	68.518%	100%	68.518%	100%	68.518%	-	100%	68.518%	100%	68.518%	
921000	4	68.518%	100%	68.518%	100%	68.518%	-	100%	68.518%	100%	68.518%	
920000	4	68.518%	100%	68.518%	100%	68.518%	-	100%	68.518%	100%	68.518%	
904000	2	66.462%	100%	66.462%	100%	66.462%	-	100%	66.462%	100%	66.462%	
903000	2	66.462%	100%	66.462%	100%	66.462%	-	100%	66.462%	100%	66.462%	
902000	2	66.462%	100%	66.462%	100%	66.462%	-	100%	66.462%	100%	66.462%	

**ID - ELECTRIC**

935000	4	33.610%	-	33.610%	-	33.610%	100%	-	33.610%	-	33.610%	
931000	4	33.610%	-	33.610%	-	33.610%	100%	-	33.610%	-	33.610%	
930200	4	33.610%	-	33.610%	-	33.610%	100%	-	33.610%	-	33.610%	
926100	4	33.610%	-	33.610%	-	33.610%	100%	-	33.610%	-	33.610%	
925100	4	33.610%	-	33.610%	-	33.610%	100%	-	33.610%	-	33.610%	
923000	4	33.610%	-	33.610%	-	33.610%	100%	-	33.610%	-	33.610%	
921000	4	33.610%	-	33.610%	-	33.610%	100%	-	33.610%	-	33.610%	
920000	4	33.610%	-	33.610%	-	33.610%	100%	-	33.610%	-	33.610%	
904000	2	34.346%	-	34.346%	-	34.346%	100%	-	34.346%	-	34.346%	
903000	2	34.346%	-	34.346%	-	34.346%	100%	-	34.346%	-	34.346%	
902000	2	34.346%	-	34.346%	-	34.346%	100%	-	34.346%	-	34.346%	

**ID - GAS**

935000	4	31.482%	-	31.482%	-	31.482%	100%	-	31.482%	-	31.482%	
931000	4	31.482%	-	31.482%	-	31.482%	100%	-	31.482%	-	31.482%	
930200	4	31.482%	-	31.482%	-	31.482%	100%	-	31.482%	-	31.482%	
926100	4	31.482%	-	31.482%	-	31.482%	100%	-	31.482%	-	31.482%	
925100	4	31.482%	-	31.482%	-	31.482%	100%	-	31.482%	-	31.482%	
923000	4	31.482%	-	31.482%	-	31.482%	100%	-	31.482%	-	31.482%	
921000	4	31.482%	-	31.482%	-	31.482%	100%	-	31.482%	-	31.482%	
920000	4	31.482%	-	31.482%	-	31.482%	100%	-	31.482%	-	31.482%	





Miscellaneous Adjustment  
 Reclassification Amounts Removed  
 FERC Accounts 500000 through 935000  
 For the Year ended December 31, 2010

Ferc Acct	CD		ED		WA		ID		WA		GD		Grand Total
	Removed	AA	AN	AN	WA	AN	ID	WA	AA	AA	AA		
	1,000.03		537.92	164.49							51.39		1,753.83

**ID - ELECTRIC**

935000	4	-	786.33	-	-	-	30,772.33	-	-	-	-	-	31,558.66
931000	4	-	-	-	-	-	6,040.00	-	-	-	-	-	6,040.00
930200	4	22.93	2.61	-	-	-	-	-	-	-	-	-	25.55
926100	4	-	46.43	-	-	-	-	-	-	-	-	-	46.43
925100	4	30.57	-	-	-	-	-	-	-	-	-	-	30.57
923000	4	166.19	57.31	-	5.66	-	-	-	-	-	-	-	229.16
921000	4	1,205.18	96.67	-	-	-	-	-	-	-	-	-	1,301.85
920000	4	-	-	-	2,625.70	-	-	-	-	-	-	-	2,625.70
904000	2	175.69	-	-	-	-	-	-	-	-	-	-	175.69
903000	2	6.27	-	-	-	-	-	-	-	-	-	-	6.27
902000	2	-	-	-	-	-	-	-	-	-	-	-	-
		1,606.84	989.35	-	2,631.36	36,812.33							42,039.88

**ID - GAS**

935000	4	-	196.44	-	-	-	-	-	-	-	-	-	196.44
931000	4	-	-	-	-	-	-	-	-	-	-	-	-
930200	4	5.78	0.65	-	-	-	-	-	23.61	-	-	-	30.05
926100	4	-	11.60	-	-	-	-	-	-	-	-	-	11.60
925100	4	7.71	-	-	-	-	-	-	-	-	-	-	7.71
923000	4	41.91	14.32	-	-	-	-	-	-	-	-	-	56.23
921000	4	303.93	24.15	-	-	-	-	-	-	-	-	-	328.08
920000	4	-	-	-	-	-	-	-	-	-	-	-	-
904000	2	106.20	-	-	-	-	-	-	-	-	-	-	106.20
903000	2	3.79	-	-	-	-	-	-	-	-	-	-	3.79
902000	2	469.32	247.16	-	-	-	-	-	23.61	-	-	-	740.09

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**Avista Utilities  
Miscellaneous Adjustment - Removal of Reclass Transactions  
For the Test Period Ended December 31, 2010**

*Test Period results*

**Purpose:** This document is a detailed transaction listing of all transaction that were removed from the ~~rate case~~ as they were items that the company identified as possibly being miscoded to the incorrect service or jurisdiction. Rather than specifically reviewing each transaction and invoice, the company has removed all of the transactions below to be conservative.

**Process:** In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing Service and Jurisdiction, and Expenditure types. All labor transactions were removed from our analysis.

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
	902000	CD	WA	885 Miscellaneous	PACIFIC CO	ID CLOTHING FOR MTR RDRS	430.23
	920000	ED	AN	020 Professional Services	ABLE CLEAN UP TECHNOLOGIES INC	SPILL RESPONSE ASH & INDIANA	430.23
	920000	CD	AA	020 Professional Services	PR NEWSWIRE ASSOCIATION LLC	PRESS RELEASE - IDAHO SETTLEME	1,248.00
					CUTAWAY MEDIA	RENEWABLE RESOURCES TIMING	630.00
					PATRICIA P WOOD	WIND FARM VIDEO	48.26
					ANNA MARIE SCARLETT	VIDEO MOCK ELECTRICAL ACCIDENT	43.48
					THOMAS R PAINE	WIND FARMS COPIES	25.00
					PATRICIA P WOOD	Windpower 2010 Conference	346.80
					ANNA MARIE SCARLETT	Seattle and Portland Utility C	424.80
					THOMAS R PAINE	Mileage	12.50
					PATRICIA P WOOD	Mileage	57.50
					ANNA MARIE SCARLETT	Windpower 2010 Conference	46.84
					THOMAS R PAINE	Seattle and Portland Utility C	16.48
					PATRICIA P WOOD	NOXON LIV FAC	42.00
					ANNA MARIE SCARLETT	Windpower 2010 Conference	828.75
					THOMAS R PAINE	Windpower 2010 Conference	617.55
					PATRICIA P WOOD	Windpower 2010 Conference	42.00
					ANNA MARIE SCARLETT	Seattle and Portland Utility C	12.50
					THOMAS R PAINE	Cab Fare	2.50
					PATRICIA P WOOD	Misc	2.50
					ANNA MARIE SCARLETT	2009 MONTANA OUTREACH SCAN	35.59
					THOMAS R PAINE	2009 MONTANA OUTREACH SECTION	19.57
					PATRICIA P WOOD	MOUNTAIN INSPECTION & LAB SERVICE INI NOXON PINE CREEK	15.00
					ANNA MARIE SCARLETT	IKON OFFICE SOLUTIONS	15.00
					THOMAS R PAINE	2010 SMART GRID DEVICE MANUALS	43.48
					PATRICIA P WOOD	ENTERPRISE RENT A CAR	255.82
					ANNA MARIE SCARLETT	PATRICIA P WOOD	150.00
					THOMAS R PAINE	PALM OCCUPATIONAL MEDICINE	50.00
					PATRICIA P WOOD	NORTHERN LIGHTS INC	183.10
					ANNA MARIE SCARLETT	MT FISH WILDLIFE & PARKS	81.23
					THOMAS R PAINE	RENEWAL PERMIT	50.00
					PATRICIA P WOOD		5,331.25
	926100	CD	AN	230 Employee Lodging	CORP CREDIT CARD	CREDIT CARD APR 2010	175.00
	930200	CD	AA	020 Professional Services	IDAHO STATE BAR	IDAHO STATE BAR NEW ADMITTEE 2	160.00
					DENNIS P VERMILLION	Meals	259.23

Sum of Transaction Amount	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
930200	CD	AA	810 Advertising Expenses	HANNA & ASSOCIATES INC	WATTSON - FESTIVAL @ SANDPT AD	-247.06
				CORP CREDIT CARD	WATTSON - LEWISTON ROUNDUP AD	-569.65
				JEFFREY J SCOTT	PATTY HANSON-OREGON STATE BAR	492.00
				CORP CREDIT CARD	Meals	9.84
	GD	AA	205 Airfare	SCOTT L MORRIS	Wells Fargo cc Payment	45.00
			235 Employee Misc Expenses		Misc	30.00
930200 Total						179.36
935000	CD	AN	880 Materials & Equipment	AIREFCO INC	LEWISTON RTU REPAIR HVAC	2,792.50
				CED LEWISTON	LEWISTON OUTSIDE LIGHTS	138.02
				THERMAL SUPPLY INC	LEWISTON A/C PHONE ROOM REPAI	27.48
					LEWISTON UNIT REPLACEMENT	12.30
				#N/A	STATE OF IDAHO	-6.76
	ED	ID	885 Miscellaneous	KENNETH DOLLAR	SNOW REMOVAL	375.00
			015 Construction Services	IDAHO ICE	BOTTLED WATER	58.30
					5 GAL WATER	23.32
					WATER	29.15
				MIKE VAUGHAN	SERVICES	30.00
				CULLIGAN LLC	COOLER RENTAL	8.43
					ACCT #046700	42.15
					ACCT 046700	50.58
						90.00
			020 Professional Services	DUGGER PLUMBING	REPAIRS	1,500.00
				WESTERN STATES EQUIPMENT	GRANGEVILLE GENERATOR	977.89
					MAINT.	756.50
				WILLIAMS PLUMBING & HEATING INC	SERVICE	874.00
				STODDARD ELECTRIC INC		37.87
					OROFINO LIGHT IN OFFICE	631.17
				BETHS CUSTOM PAINTING	PREP/PAINT BREAK ROOM	500.00
				SUN PAINTING INC	PAINT RESTROOM	475.00
					GRANGEVILLE RAIL	325.00
					SERVICES	215.00
				STARK PLUMBING	PAINT STORE ROOM	135.00
					PAINT EQUIP ROOM	135.00
					SUPPLIES	445.88
				JASON MEYER	PART & LABOR	70.98
				RIENER CONCRETE PRODUCTS	OROFINO OFFICE	410.00
					SERVICE	381.60
				PERFORMANCE AUTO	SUPPLIES	346.65
				GREEN ACRES NURSERY	SERVICE	265.87
					GRANGEVILLE SNOW REMOVAL	235.00
					SNOW PLOW	130.00
				ACE HOME CENTER	LAVA ROCK	333.90
				OVERHEAD DOOR INC	GRANGEVILLE DOOR SERVICE	157.50
					SHOP AT POLE YARD	120.00
				CLEARWATER DRAIN MAINTNANCE	2/18/10 SERVICE	149.90
				RIVERVIEW	SERVICE	142.35
				ICP INC	BACK UP GENERATOR	100.14

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Sum of Transaction Amount Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
117.34				GRANGEVILLE BUILDERS SUPPLY INC	SUPPLY	40.83
84.38					DIAMOND GRAY	117.34
16.00					GEOTEXTILE FABRIC	84.38
69.94					PALLET DEPOSIT	16.00
51.00					PARKING LOT CLEAN UP	69.94
90.30					CDA PEST CONTROL	51.00
13.55					Meals	90.30
167.54					Meals	13.55
215.77					DAN MURPHY	167.54
116.63					DAVE SCHLICHT	215.77
49.56					DAN MURPHY	116.63
81.11					SUPPLIES	49.56
95.31					TUBES	81.11
428.16					NURSERY SUPPLIES	95.31
214.08					DAVE SCHLICHT	428.16
98.55					DAN MURPHY	214.08
25.95					DAVID SCHLICHT	98.55
151.46					SUPPLY	25.95
125.93					GRANGEVILLE TRUCK BAY LIGHTS	151.46
59.19					GRANGEVILLE PROPANE TANK	125.93
46.31					SUPPLY	59.19
-8.17					CONDUIT RACKS	46.31
193.25					RETURNED MATERIAL	-8.17
71.07					DAVE SCHLICHT	193.25
33.90					DAVID SCHLICHT	71.07
55.08					SUPPLIES	33.90
45.56					GRANGEVILLE DE-ICE	55.08
52.47					CATTLE PANEL	45.56
48.30					LAMP STOCK	52.47
265.82					GRAVEL	48.30
228.10					SUPPLIES	265.82
1,488.27					SERVICE	228.10
237.68					ACCT 0506080	1,488.27
706.22					OROFINO UTILITIES - ACCT 05060	237.68
229.12					ACCOUNT #0506080	706.22
5.25					# 0506080	229.12
237.43					ACCT 0506080, OROFINO UTIL	5.25
262.93					SERVICE	237.43
246.39					12 05020 0	262.93
1,194.62					GRANGEVILLE UTILITIES - ACCT 1	246.39
244.15					ACCT 12 05020 0	1,194.62
237.43					ACCT 12 05020 0, GRANGEVILLE UT	244.15
234.90					SEWER	237.43
233.70					ACCOUNT #12-05020.0	234.90
25.00					# 12 05020 0	233.70
5.29					PROPANE FOR TANK B/U GENERATOR	25.00
					PISTOL NOZZLE	5.29

215 Employee Business Meals

230 Employee Lodging

880 Materials & Equipment

885 Miscellaneous

Sum of Transaction Amount

Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
				PRIMELAND COOPERATIVES	CATTLE PANEL	23.31
					SOFT GRIP HANDLE	7.41
				VALLEY MOTOR PARTS	SUPPLIES	123.33
				PIONEER TRANSFORMERS LTD	MISC MATERIALS	0.00
				IDAHO ICE	BOTTLED WATER	11.66
				WALCO INC	TONNAGE FEE	34.60
				WATERS GARBAGE LLC	ACCT 428923	31.41
				LINDA L BEAR	JANITORIAL SERVICE-GRANGEVILLE	3,069.00
					JANITORIAL SVS/GRANGEVILL OFFI	511.50
					GRANGEVILLE JANITORIAL SVCS	511.50
					JANITORIAL SVS-GRANGEVILLE OFF	511.50
					JANITORIAL SERVICE - GRANGEVIL	1,534.50
					JANITORIAL SERVICES	3,932.50
				LOREN TRIBE	JANITORIAL SVS	715.00
				BLUE RIBBON LINEN SUPPLY	SUPPLY	57.39
				ENTERPRISE RENT A CAR	RENTAL CAR	47.71
				BLUE RIBBON LINEN SUPPLY	SUPPLY	102.96
					GRANGEVILLE JANITORIAL SUPP	55.27
				OXARC INC	FIRE EXT	178.24
<b>935000</b>		WA	<b>852 Janitorial Services</b>			<b>33,914.11</b>
<b>904000</b>	CD	AA	<b>710 Rental Expense - Vehicle</b>	#N/A	W/O - IDAHO	860.62
			<b>851 Janitorial Supplies</b>		Write Off - OR	104.75
			<b>885 Miscellaneous</b>		Adjust Misc Bill Variance - WA	-0.06
<b>904000 Total</b>						<b>965.31</b>
<b>931000</b>	ED	ID	<b>870 Lease Expense - Other</b>	EDWARDS ELECTRONICS	GENESEE OFFICE SPACE LOCAL REP	450.00
					GENESEE OFFICE FOR WAYNE SPROU	225.00
					GENESEE OFFICE SPACE FOR LOCAL	675.00
					OFFICE SPACE FOR WAYNE SPROUSE	450.00
					REPLACEMENT CHECK	225.00
					GENESEE OFFICE RENTAL	225.00
					GENESEE OFFICE SPACE	225.00
					GENESEE OFFICE SPACE/SPROUSE	450.00
				MR WAYNE SPROUSE	LOCAL REP VEHICLE & MATERIAL S	1,400.00
					VEHICLE & MATERIAL STORAGE	600.00
					LOCALREP VEHICLE & MATERIAL ST	200.00
					LOC REP VEH & MAT STORAGE	200.00
				FRED J HOFMANN	VEH STORAGE LOC REP SEP-DEC	130.00
				DONALD A HOFMANN	VEH STORAGE LOC REP SEPT-DEC	130.00
				MELANIE HOFMANN	VEHICLE STORAGE LOCAL REP	195.00
					VEHICLE STORAGE REP S POPE	65.00
					VEHICLE STORAGE FOR SAM POPE	195.00
				DENNIS HOLLIS	RITZVILLE OFFICE LEASE	5,450.00
<b>931000 Total</b>		WA	<b>870 Lease Expense - Other</b>			<b>11,490.00</b>
<b>923000</b>	CD	AA	<b>035 Workforce - Contract</b>	CERIUM NETWORKS	NOXON ENV FACILITY	297.20
				VOLT MANAGEMENT CORP	HVAC, DS EXP, NOXON ENV, DEER	264.35
			<b>005 Legal Services</b>	DAVIS WRIGHT TREMAINE LLP	LEGAL REV LON ISSUES	108.00
				VAN NESS FELDMAN	LEGAL INVOICE FOR RATE CASE	15.37

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Sum of Transaction Amount	Ferc_Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
	923000	CD	AN	020 Professional Services	COLVILLE MEDICAL CENTER PS	ACCT 203851 3, D & A	78.00
						ACCT 203851 30, D & A	78.00
						ACCT 203851 23, D & A	20.00
						ACCT 203851 15, D & A	20.00
						ACCT 203851 17, D & A	20.00
		ED	AN	915 Printing	IKON OFFICE SOLUTIONS	NO SPRAY LAMPS STICKERS	16.85
<b>923000 Total</b>							<b>917.77</b>
	925100	CD	AA	845 Insurance - Gen Liability	ACCESS IDAHO	ACCESS IDAHO	126.00
<b>925100 Total</b>							<b>126.00</b>
	903000	CD	AA	012 Combo Goods & Services	COSCO INDUSTRIES	STAMP FOR OLD TOWN, ID	34.45
<b>903000 Total</b>							<b>34.45</b>
<b>Grand Total</b>							<b>61,375.73</b>

*Agreed to Summary total*

**Miscellaneous Adjustment  
Advertising Expenses Reclassed  
Between Service & Jurisdiction**

Miscellaneous Adjustment  
Miscellaneous Adjustment - Advertising Reclaim  
FERC Accounts 500000 through 935000  
For the Year ended December 31, 2010

Ferc Acct	Removed	CD		AN	ID	WA	ED		WA	AA	WA	GD		OR	Grand Total
		AA	AN				AA	AA							
<b>WA - ELECTRIC</b>															
930200	4	(4,792.89)		1,365.49				6,639.00							3,211.60
910000	2	(8,697.84)													(8,697.84)
909000	2	(43,367.96)				327.36	3,740.14		170.00						(39,130.46)
903000	2	(1,793.48)													(1,793.48)
		(58,652.17)		1,365.49		327.36	10,379.14		170.00						(46,410.18)
<b>WA - GAS</b>															
930200	4	(1,331.78)		375.86											(955.93)
910000	2	(5,450.22)								16,615.50					11,165.28
909000	2	(27,175.10)				202.64				48,996.63	3,876.84				25,901.01
903000	2	(1,123.83)													(1,123.83)
		(35,080.93)		375.86		202.64				65,612.13	3,876.84				34,986.54

RECLASS

Reclass  
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**Miscellaneous Adjustment**  
**Miscellaneous Adjustment - Advertising Reclass**  
**FERC Accounts 500000 through 935000**  
**For the Year ended December 31, 2010**

	CD	Removed	AN		ID	WA		ED		AA		WA		GD		OR	Grand Total
			AN	AA		AN	AA	AN	AA	AN	AA						
<b>WA - GAS</b>																	
930200	4		68.518%	68.518%	68.518%	-	100%	68.518%	68.518%	68.518%	68.518%	100%	68.518%	68.518%	68.518%	0.000%	
910000	2		66.462%	66.462%	66.462%	-	100%	66.462%	66.462%	66.462%	66.462%	100%	66.462%	66.462%	66.462%	0.000%	
909000	2		66.462%	66.462%	66.462%	-	100%	66.462%	66.462%	66.462%	66.462%	100%	66.462%	66.462%	66.462%	0.000%	
903000	2		66.462%	66.462%	66.462%	-	100%	66.462%	66.462%	66.462%	66.462%	100%	66.462%	66.462%	66.462%	0.000%	
<b>ID - ELECTRIC</b>																	
930200	4		33.610%	33.610%	33.610%	100%	-	33.610%	33.610%	33.610%	33.610%	-	33.610%	33.610%	33.610%	0.000%	
910000	2		34.346%	34.346%	34.346%	100%	-	34.346%	34.346%	34.346%	34.346%	-	34.346%	34.346%	34.346%	0.000%	
909000	2		34.346%	34.346%	34.346%	100%	-	34.346%	34.346%	34.346%	34.346%	-	34.346%	34.346%	34.346%	0.000%	
903000	2		34.346%	34.346%	34.346%	100%	-	34.346%	34.346%	34.346%	34.346%	-	34.346%	34.346%	34.346%	0.000%	
<b>ID - GAS</b>																	
930200	4		31.482%	31.482%	31.482%	100%	-	31.482%	31.482%	31.482%	31.482%	-	31.482%	31.482%	31.482%	0.000%	
910000	2		33.538%	33.538%	33.538%	100%	-	33.538%	33.538%	33.538%	33.538%	-	33.538%	33.538%	33.538%	0.000%	
909000	2		33.538%	33.538%	33.538%	100%	-	33.538%	33.538%	33.538%	33.538%	-	33.538%	33.538%	33.538%	0.000%	
903000	2		33.538%	33.538%	33.538%	100%	-	33.538%	33.538%	33.538%	33.538%	-	33.538%	33.538%	33.538%	0.000%	
<b>OR - GAS</b>																	
930200	4		100.000%	100.000%	100.000%	-	-	100.000%	100.000%	100.000%	100.000%	-	0.000%	0.000%	0.000%	100%	
910000	2		100.000%	100.000%	100.000%	-	-	100.000%	100.000%	100.000%	100.000%	-	0.000%	0.000%	0.000%	100%	
909000	2		100.000%	100.000%	100.000%	-	-	100.000%	100.000%	100.000%	100.000%	-	0.000%	0.000%	0.000%	100%	
903000	2		100.000%	100.000%	100.000%	-	-	100.000%	100.000%	100.000%	100.000%	-	0.000%	0.000%	0.000%	100%	
<b>WA - ELECTRIC</b>																	
930200	4		(4,792.89)	1,365.49	-	-	-	6,639.00	-	-	-	-	-	-	-	-	3,211.60
910000	2		(8,697.84)	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,697.84)
909000	2		(43,367.96)	-	-	327.36	3,740.14	-	-	-	170.00	-	-	-	-	-	(39,130.46)
903000	2		(1,793.48)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,793.48)
			(58,652.17)	1,365.49	-	327.36	10,379.14	-	-	-	170.00	-	-	-	-	-	(46,410.18)
<b>WA - GAS</b>																	

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Miscellaneous Adjustment  
 Miscellaneous Adjustment - Advertising Reclass  
 FERC Accounts 500000 through 935000  
 For the Year ended December 31, 2010

Ferc Acct	Removed	CD		ID	ED		WA		AA		GD		OR	Grand Total
		AA	AN		AN	AN	AA	AA	AA	AA				
930200	4	(1,331.78)		375.86										(955.93)
910000	2	(5,450.22)								16,615.50				11,165.28
909000	2	(27,175.10)			202.64					48,996.63	3,876.84			25,901.01
903000	2	(1,123.83)												(1,123.83)
		(35,080.93)		375.86	202.64					65,612.13	3,876.84			34,986.54

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Miscellaneous Adjustment  
 Miscellaneous Adjustment - Advertising Reclass  
 FERC Accounts 500000 through 935000  
 For the Year ended December 31, 2010

Ferc Acct	Removed	CD		AN	ID	WA	ED		WA	GD		OR	Grand Total
		AA	AA				AN	AA		AA	AN		
<b>ID - ELECTRIC</b>													
930200	4	(2,426.41)	691.28	(2,056.78)	-	3,361.00	-	-	-	-	-	-	(430.90)
910000	2	(4,550.16)	-	-	-	-	-	-	-	-	-	-	(4,550.16)
909000	2	(22,687.36)	-	236.84	-	1,956.60	-	-	-	-	-	-	(20,493.92)
903000	2	(938.24)	-	4,069.58	-	-	-	-	-	-	-	-	3,131.35
		(30,602.16)	691.28	2,249.64	-	5,317.60	-	-	-	-	-	-	(22,343.63)
<b>ID - GAS</b>													
930200	4	(611.92)	172.70	(548.55)	-	-	-	-	-	-	-	-	(987.77)
910000	2	(2,750.28)	-	-	-	-	-	-	8,384.50	-	-	-	5,634.22
909000	2	(13,713.08)	-	63.17	-	-	-	-	24,724.64	1,956.33	-	-	13,031.05
903000	2	(567.10)	-	1,085.38	-	-	-	-	-	-	-	-	518.27
		(17,642.38)	172.70	599.99	-	-	-	-	33,109.14	1,956.33	-	-	18,195.77
		-	(0.00)	-	-	-	-	-	0.00	-	-	-	-

Miscellaneous Adjustment  
Miscellaneous Adjustment - Advertising Reclass  
FERC Accounts 500000 through 935000  
For the Year ended December 31, 2010

Balances as Recorded												
Ferc Acct	Removed	CD	AN	ID	WA	WA	AA	AA	WA	GD	OR	Grand Total
	AA									AA		
930200					2,605.33							12,605.33
910000												25,000.00
909000						170.00						124,821.49
903000												5,154.96
<b>Grand Total</b>			<b>0.00</b>	<b>0.00</b>	<b>2,605.33</b>	<b>170.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>167,581.78</b>

Balances with Corrected Recording												
Ferc Acct	Removed	CD	AN	ID	WA	WA	AA	AA	WA	GD	OR	Grand Total
	AA									AA		
930200			2,605.33									12,605.33
910000					300.00	700.00	5,696.74		170.00	25,000.00		25,000.00
909000										73,721.27	5,833.17	124,821.49
903000					5,154.96							5,154.96
<b>Grand Total</b>			<b>0.00</b>	<b>2,605.33</b>	<b>5,454.96</b>	<b>700.00</b>	<b>15,696.74</b>	<b>0.00</b>	<b>170.00</b>	<b>98,721.27</b>	<b>5,833.17</b>	<b>167,581.78</b>

Net Adjustment												
Ferc Acct	Removed	CD	AN	ID	WA	WA	AA	AA	WA	GD	OR	Grand Total
	AA									AA		
930200			2,605.33									0.00
910000					300.00	700.00	5,696.74		170.00	25,000.00		0.00
909000										73,721.27	5,833.17	0.00
903000					5,154.96							0.00
<b>Grand Total</b>			<b>2,605.33</b>	<b>2,849.63</b>	<b>2,849.63</b>	<b>530.00</b>	<b>15,696.74</b>	<b>0.00</b>	<b>170.00</b>	<b>98,721.27</b>	<b>5,833.17</b>	<b>38,400.31</b>

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**Avista Utilities**  
**Miscellaneous Adjustment - Reclassification of Advertising Transactions**  
**For the Test Period Ended December 31, 2010**

**Purpose:** This document is a detailed transaction listing of all transactions that were reclassified to appropriately reflect the transaction in the ~~test case~~ <sup>test period results</sup>, as they were items that were improperly coded to the wrong FERC, Service, or Jurisdiction.

**Process:** In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing specific Ferc Accounts, Service, Jurisdictions, and Expenditure types. All labor transactions were removed from our analysis.

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
	909000	CD	AA	020 Professional Services	HANNA & ASSOCIATES INC	MEDIA PLANNING GAS	857.50
						NATURAL GAS-OUTDOOR	170.00
						JAT GAS ACCT MGMT	32.50
						NAT GAS ACCT MGMT	482.50
						PRINTING-NATURAL GAS BROCHURE	3,816.00
						NAT GAS OUTREACH	1,743.75
						CUSTOMER OUTREACH-PULLMAN, WA	100.00
						CUSTOMER OUTREACH-GU COLLEGE D	600.00
						ID GAS/ELEC FORMS UPDATES	300.00
						CUSTOMER EDUCATION: SMART GRI	5,000.00
						NAT GAS BROCHURES	2,342.50
						NAT GAS MEDIA	10,644.00
						10 SPRING NAT GAS OR OUTDOOR	1,382.35
						NAT GAS ADVG OR	4,194.75
						NAT GAS ADVG WA/ID	2,600.00
						NAT GAS ADVG WA/ID	3,233.17
						10 SPRING NAT GAS OR RADION	5,171.00
						10 SPRING NAT GAS OR TV	19,561.00
						NAT GAS 811 ADVG	13,919.17
						NAT GAS ADVG OUTDOOR	1,482.35
						NATURAL GAS ADVG - RADIO	12,261.00
						NATURAL GAS ADVG - TV	25,970.00
						10 SPRING NA GAS OR RADIO	7,375.00
						NATURAL GAS - BB ADVG, OR	716.21
						EEI BRANDED SHIRTS	92.32
						EEI CUSTOMER OUTREACH	604.42
						SMART GRID AD	170.00
							<b>124,821.49</b>
	909000 Total						
	930200	CD	AA	830 Dues	SMART GRID CONSUMER COLLABORATIVE DUES	SMART GRID	10,000.00
			ID	810 Advertising Expenses	HANNA & ASSOCIATES INC	WATTSOON CONS MEDIA-WA/ID	1,519.50
						SR AD WA/ID	1,085.83
							<b>12,605.33</b>
	930200 Total						
	910000	CD	AA	020 Professional Services	J D POWER AND ASSOCIATES	CUSTOMER RESEARCH - GAS STUDY	25,000.00
	910000 Total						<b>25,000.00</b>
	903000	CD	AA	605 Directory Advertising	TMP DIRECTIONAL MARKETING	ID PARADISE VALLEY REG	5,154.96
	903000 Total						<b>5,154.96</b>
	Grand Total						<b>167,581.78</b>

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**Miscellaneous Adjustments**  
**Items Reclassed**  
**Between Service & Jurisdiction**

Miscellaneous Adjustment  
Reclassifications  
FERC Accounts 500000 through 935000  
For the Year ended December 31, 2010

Ferc Acct	CD	Removed	CD			ED			GD			Grand Total
			IAA	AN	ID	WA	AN	AA	WA	AA	AN	
<b>WA - ELECTRIC</b>												
930200	4	(933.61)		706.46				398.34				171.19
923000	4	(29,477.68)					23,273.15	16,703.02				10,498.49
921000	4	(4,901.57)		1,520.46			3,750.21					369.09
903000	2			(2,100.48)				3,400.70				1,300.22
903000	2	(692.24)										(692.24)
		(36,005.11)		126.44			30,822.40	16,703.02				11,646.76
<i>Review</i>												
<b>WA - GAS</b>												
930200	4	(259.42)		194.46								(64.96)
923000	4	(8,190.86)								883.03		(7,307.83)
921000	4	(1,361.98)		418.51								(943.47)
909000	2			(1,316.23)								(1,316.23)
903000	2	(433.77)										(433.77)
		(10,246.03)		(703.26)						883.03		(10,066.26)
<i>Reclass</i>												

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Miscellaneous Adjustment  
 Reclassifications  
 FERC Accounts 500000 through 935000  
 For the Year ended December 31, 2010

ID - GAS	Ferc Acct.	Removed	CD		ED		GD		ID	OR	Grand Total
			AA	AN	AN	AA	AA	AN			
930200	4	(119.20)	-	89.35	-	-	-	-	-	-	(29.85)
923000	4	(3,763.46)	-	-	-	-	405.72	-	-	-	(3,357.73)
921000	4	(625.79)	-	192.29	-	-	-	-	-	-	(433.50)
909000	2	-	-	(664.19)	-	-	-	-	-	-	(664.19)
903000	2	(218.89)	-	-	-	-	-	1,989.69	-	-	1,770.80
		(4,727.33)	-	(382.55)	-	-	405.72	1,989.69	-	-	(2,714.47)
		(0.00)	-	(0.00)	-	0.00	-	0.00	-	-	-

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Miscellaneous Adjustment  
 Reclassifications  
 FERC Accounts 50000 through 935000  
 For the Year ended December 31, 2010

Balances as Recorded												
Ferc Acct	CD			ED			GD			Grand Total		
	AA	AN	ID	WA	AN	AA	WA	AA	AN	ID	OR	
930200	1,947.91		600.00									2,547.91
923000	61,502.90											62,791.65
921000	10,226.75											10,226.75
909000												5,179.73
903000	1,989.69											1,989.69
<b>Grand Tot</b>	<b>75,667.25</b>	<b>5,779.73</b>	<b>0.00</b>	<b>1,288.75</b>	<b>0.00</b>	<b>1,288.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>82,735.73</b>

Balances with Corrected Recording												
Ferc Acct	CD			ED			GD			Grand Total		
	AA	AN	ID	WA	AN	AA	WA	AA	AN	ID	OR	
930200	1,947.91											2,547.91
923000	36,343.96											62,791.65
921000	5,648.75											10,226.75
909000	5,179.73											5,179.73
903000												1,989.69
<b>Grand Tot</b>	<b>0.00</b>	<b>4,848.91</b>	<b>0.00</b>	<b>47,772.44</b>	<b>25,158.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,288.75</b>	<b>1,677.00</b>	<b>82,735.73</b>

Net Adjustment												
Ferc Acct	CD			ED			GD			Grand Total		
	AA	AN	ID	WA	AN	AA	WA	AA	AN	ID	OR	
930200	-1,947.91											0.00
923000	-61,502.90											0.00
921000	-10,226.75											0.00
909000	0.00											0.00
903000	-1,989.69											0.00
<b>Grand Tot</b>	<b>-75,667.25</b>	<b>-930.82</b>	<b>0.00</b>	<b>0.00</b>	<b>46,483.69</b>	<b>25,158.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,288.75</b>	<b>1,677.00</b>	<b>0.00</b>

**Avista Utilities**  
**Miscellaneous Adjustment - Reclassification of Miscellaneous Transactions**  
**For the Test Period Ended December 31, 2010**

*test period results*  
 Purpose: This document is a detailed transaction listing of all transactions that were reclassified to appropriately reflect the transaction in the ~~test period~~, as they were items that were improperly coded to the wrong FERC, Service, or Jurisdiction.

Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing specific FERC Accounts, Services, Jurisdictions, and Expenditure types. All labor transactions were removed from our analysis.

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
	909000	CD	AN	020 Professional Services	THINKING CAP	MT OUTREACH NEWSLETTER	2,025.00
						NOXON UPGRADE STICKERS	768.48
						811 OUTREACH MT NEWLTR & RELAT	1,286.25
						PUBLIC SAFETY	1,100.00
							<b>5,179.73</b>
	909000 Total						1,947.91
	930200	CD	AA	020 Professional Services	DESAUTEL HEGE COMMUNICATIONS	CUSTOMER EDUCATION OPS - WA/ID	600.00
			AN	885 Miscellaneous	THINKING CAP	SERVICES	2,547.91
	930200 Total						1,989.69
	903000	CD	AA	885 Miscellaneous	REGULUS INTEGRATED SOLUTIONS LLC	ID NAT GAS DSM	1,989.69
	903000 Total						12,192.00
	923000	CD	AA	005 Legal Services	DAVIS WRIGHT TREMAINE LLP	LEGAL LANCASTER	11,587.28
						CS2 TRANSFORMER CLAIM	6,291.50
						REARDAN TWIN BUTTES WIND	4,806.00
						LEGAL/LANCASTER RATHDRUM	4,476.16
						LEGAL EARDAN TWIN BUTTES WIND	4,278.00
						CS2 TRANSFORMER	3,067.00
						CS2 TRANSFORMER	1,653.00
						LEGAL INVOICE FOR LANCASTER/RA	1,404.00
						LEGAL CS2 TRANSFORMER	342.00
						LEGAL POTENTIAL WIND FARM ACQ	228.00
						LEGAL LANCASTER RATHDRUM	11,177.96
						NOXON ENVIRO BLDG	453.75
						GAS LEAK TESTING	385.00
						GAS LEAK SAMPLING	450.00
						GAS LEAK SAMPLING	62,791.65
	923000 Total						1,500.00
	921000	CD	AA	020 Professional Services	THINKING CAP	PROJ SUPPORT CLARKFORK NEWLTR	1,000.00
						DOOR HANGERS-REVISED	500.00
						SERVICE	300.00
						811 RACK CARDS	200.00
						PROJECT SUPPORT - 811 RACK CAR	150.00
						811 CALL B/4 YOU DIG - RACK CA	100.00
						CUSTOMER EDUCATION OPS - WA/ID	2,901.00
						811 OUTREACH MT NEWLTR & RELAT	1,898.75
						OREGON RECOVER FOR HAT GAS	897.00
						PRESS RELEASE - OREGON PGA	780.00
	921000 Total						10,226.75
	<b>Grand Total</b>						<b>82,735.73</b>

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# Plane Removal

Miscellaneous Adjustment  
Plane Transactions Removed and Charged to Non-Utility  
Expenditure Type 550

For the Year ended December 31, 2010

WA - ELECTRIC			
930200	4	(1,492.99)	(1,492.99)
921000	4	(2,952.42)	(2,952.42)
880000	3	-	-
		<u>(4,445.41)</u>	<u>(4,445.41)</u>

WA - GAS			
930200	4	(414.85)	(414.85)
921000	4	(820.38)	(820.38)
880000	3	-	(1,977.24)
		<u>(1,235.23)</u>	<u>(1,977.24)</u>
			<u>(3,212.47)</u>

ab79

Miscellaneous Adjustment  
Plane Transactions Removed and Charged to Non-Utility  
Expenditure Type 550  
For the Year ended December 31, 2010

Ferc/ Acct	CD		GD		Grand Total
	AA	AA	AA	AA	
930200		-3,115.00			-3,115.00
921000		-6,160.00			-6,160.00
880000			-2,975.00		-2,975.00
<b>Grand Total</b>		<b>-9,275.00</b>		<b>-2,975.00</b>	<b>-12,250.00</b>

ELECTRIC			
930200	4	72.193%	-
921000	4	72.193%	-
880000	3	72.193%	-

GAS			
930200	4	19.437%	100%
921000	4	19.437%	100%
880000	3	19.437%	100%

WA - ELECTRIC			
930200	4	66.390%	66.390%
921000	4	66.390%	66.390%
880000	3	67.727%	67.727%

WA - GAS			
930200	4	68.518%	68.518%
921000	4	68.518%	68.518%
880000	3	66.462%	66.462%



Miscellaneous Adjustment  
Plane Transactions Removed and Charged to Non-Utility  
Expenditure Type 550  
For the Year ended December 31, 2010

ID - ELECTRIC

930200			
921000			
880000			

4	33.610%	33.610%	
4	33.610%	33.610%	
3	32.273%	32.273%	

ID - GAS

930200			
921000			
880000			

4	31.482%	31.482%	
4	31.482%	31.482%	
3	33.538%	33.538%	

WA - ELECTRIC

930200			
921000			
880000			

4	(1,492.99)	-	(1,492.99)
4	(2,952.42)	-	(2,952.42)
3	-	-	-
	<u>(4,445.41)</u>		<u>(4,445.41)</u>

WA - GAS

930200			
921000			
880000			

4	(414.85)	-	(414.85)
4	(820.38)	-	(820.38)
3	-	(1,977.24)	(1,977.24)
	<u>(1,235.23)</u>	<u>(1,977.24)</u>	<u>(3,212.47)</u>

ID - ELECTRIC

930200			
921000			
880000			

4	(755.83)	-	(755.83)
4	(1,494.67)	-	(1,494.67)
3	-	-	-
	<u>(2,250.49)</u>		<u>(2,250.49)</u>

ID - GAS

930200			
921000			
880000			

4	(190.61)	-	(190.61)
4	(376.94)	-	(376.94)
3	-	(997.76)	(997.76)
	<u>(567.55)</u>	<u>(997.76)</u>	<u>(1,565.31)</u>

# Plane Reclass Transactions

ab82

Miscellaneous Adjustments  
 Plane Reclassifications  
 Expenditure Type 550  
 For the Year ended December 31, 2010

Ferc Acct	CD	ID	WA	ED	AN	ID	WA	GD	AA	ID	OR	WA	ZZ	ZZ	Grand Total
<b>WA - ELECTRIC</b>															
107060	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242600	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
417120	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
813000	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920000	4	-	-	720.33	-	-	-	-	-	-	-	-	-	-	720.33
921000	4	(1,600.35)	-	987.55	-	-	-	-	-	-	-	-	-	-	(612.80)
926100	4	(1,348.72)	-	1,438.34	-	-	-	-	-	-	-	-	-	-	89.62
928000	4	(526.86)	-	-	-	-	-	(5,607.00)	-	-	-	-	-	-	(2,011.35)
930200	4	(7,606.13)	-	4,122.51	-	-	-	-	-	-	-	-	-	-	(1,488.41)
931000	4	(42,782.01)	-	1,777.01	4,340.71	-	-	-	-	-	-	-	-	-	(42,782.01)
		(53,864.07)	-	5,899.52	7,486.94	-	-	(5,607.00)	-	-	-	-	-	-	(46,084.62)
<b>WA - GAS</b>															
107060	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242600	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
417120	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
813000	10	-	-	-	-	-	-	(373.28)	-	-	-	-	-	-	(373.28)
920000	4	-	-	-	-	-	-	(1,378.92)	-	-	-	-	-	-	(1,378.92)
921000	4	(444.68)	-	-	-	-	-	-	-	-	-	-	-	-	(444.68)
926100	4	(374.76)	-	-	-	-	-	-	-	-	-	-	-	-	(374.76)
928000	4	(151.08)	-	-	-	-	-	-	-	-	-	1,505.00	-	-	2,453.41
930200	4	(2,073.05)	-	1,099.49	-	-	-	-	-	-	-	2,975.00	-	-	1,280.83
931000	4	(11,660.24)	-	1,099.99	-	-	-	(721.11)	-	-	-	-	-	-	(11,660.24)
		(14,703.82)	-	2,199.48	-	-	-	(2,473.32)	-	-	-	4,480.00	-	-	(10,497.65)

Miscellaneous Adjustment  
Plane Reclassifications  
Expenditure Type 550  
For the Year ended December 31, 2010

Ferc Acct	CD		ED		GD		OR	WA	ZZ	Grand Total
	AA	ID	AN	WA	AA	ID				
107060	-	-	-	-	-	-	927.50	-	(927.50)	-
242600	-	-	(1,120.00)	-	-	-	1,120.00	-	90,262.00	90,262.00
417120	-	-	-	-	-	-	-	-	-	-
813000	-	-	1,085.00	-	(560.00)	-	560.00	-	-	-
920000	-	-	1,487.50	-	(2,012.50)	-	927.50	-	-	-
921000	(3,339.00)	-	2,166.50	-	-	-	1,851.50	-	-	-
926100	(2,814.00)	-	-	647.50	-	-	-	1,505.00	-	-
928000	(1,120.00)	-	5,222.00	4,070.50	(5,607.00)	-	-	-	-	-
930200	(16,047.50)	-	2,877.00	2,817.50	-	-	1,851.50	2,975.00	-	-
931000	(90,262.00)	-	-	-	-	3,104.50	-	-	-	-
<b>Grand Total</b>	<b>-113,582.50</b>	<b>7,535.50</b>	<b>8,099.00</b>	<b>10,230.50</b>	<b>3,104.50</b>	<b>-5,607.00</b>	<b>-7,175.00</b>	<b>7,238.00</b>	<b>4,480.00</b>	<b>89,334.50</b>

ELECTRIC	Ferc Acct	CD	ED	GD	OR	WA	ZZ	Grand Total
107060	0	0%	0%	100%	0%	100%	0%	0%
242600	0	0%	0%	100%	0%	100%	0%	0%
417120	0	0%	0%	100%	0%	100%	0%	0%
813000	10	0%	0%	100%	0%	100%	0%	0%
920000	4	72.193%	78.945%	100%	0%	100%	0%	0%
921000	4	72.193%	78.945%	100%	0%	100%	0%	0%
926100	4	72.193%	78.945%	100%	0%	100%	0%	0%
928000	4	72.193%	78.945%	100%	0%	100%	0%	0%
930200	4	72.193%	61.766%	100%	0%	100%	0%	0%
931000	4	72.193%	61.766%	100%	0%	100%	0%	0%

GAS	Ferc Acct	CD	ED	GD	OR	WA	ZZ	Grand Total
107060	0	0%	0%	0%	100%	100%	0%	0%
242600	0	0%	0%	0%	100%	100%	0%	0%
417120	0	0%	0%	0%	100%	100%	0%	0%
813000	10	0%	0%	0%	100%	100%	0%	0%
920000	4	19.437%	21.055%	0%	100%	100%	0%	0%
921000	4	19.437%	21.055%	0%	100%	100%	0%	0%
926100	4	19.437%	21.055%	0%	100%	100%	0%	0%
928000	4	19.437%	21.055%	0%	100%	100%	0%	0%
930200	4	19.437%	38.234%	0%	100%	100%	0%	0%
931000	4	19.437%	38.234%	0%	100%	100%	0%	0%



Miscellaneous Adjustment  
Plane Reclassifications  
Expenditure Type 550  
For the Year ended December 31, 2010

Fisc Acct	CD		ED		GD		OR		WA		ZZ		Grand Total
	AA	ID	WA	AN	ID	AA	ID	OR	WA	ZZ	ZZ		
ID - GAS													
107060	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
242600	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
417120	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
813000	10	33.343%	100%	33.343%	33.343%	0.000%	33.343%	100%	0.000%	0.000%	0.000%	0%	0%
920000	4	31.482%	100%	31.482%	31.482%	0.000%	31.482%	100%	0.000%	0.000%	0.000%	0%	0%
921000	4	31.482%	100%	31.482%	31.482%	0.000%	31.482%	100%	0.000%	0.000%	0.000%	0%	0%
926100	4	31.482%	100%	31.482%	31.482%	0.000%	31.482%	100%	0.000%	0.000%	0.000%	0%	0%
928000	4	31.482%	100%	31.482%	31.482%	0.000%	31.482%	100%	0.000%	0.000%	0.000%	0%	0%
930200	4	33.538%	100%	33.538%	33.538%	0.000%	33.538%	100%	0.000%	0.000%	0.000%	0%	0%
931000	4	33.538%	100%	33.538%	33.538%	0.000%	33.538%	100%	0.000%	0.000%	0.000%	0%	0%
<hr/>													
WA - ELECTRIC													
107060	0	-	-	-	-	-	-	-	-	-	-	-	-
242600	0	-	-	-	-	-	-	-	-	-	-	-	-
417120	0	-	-	-	-	-	-	-	-	-	-	-	-
813000	10	-	-	-	-	-	-	-	-	-	-	-	-
920000	4	-	-	720.33	-	-	-	-	-	-	-	-	720.33
921000	4	(1,600.35)	-	987.55	-	-	-	-	-	-	-	-	(612.80)
926100	4	(1,348.72)	-	1,438.34	-	-	-	-	-	-	-	-	89.62
928000	4	(526.86)	-	4,122.51	-	-	(5,607.00)	-	-	-	-	-	(2,011.35)
930200	4	(7,606.13)	-	1,777.01	-	-	-	-	-	-	-	-	(1,488.41)
931000	4	(42,782.01)	-	-	-	-	-	-	-	-	-	-	(42,782.01)
		(53,864.07)	-	5,899.52	-	-	(5,607.00)	-	-	-	-	-	(46,084.62)
<hr/>													
WA - GAS													
107060	0	-	-	-	-	-	-	-	-	-	-	-	-
242600	0	-	-	-	-	-	-	-	-	-	-	-	-
417120	0	-	-	-	-	-	-	-	-	-	-	-	-
813000	10	-	-	-	-	-	-	-	-	(373.28)	-	-	(373.28)
920000	4	-	-	-	-	-	-	-	-	(1,378.92)	-	-	(1,378.92)
921000	4	(444.68)	-	-	-	-	-	-	-	-	-	-	(444.68)
926100	4	(374.76)	-	-	-	-	-	-	-	-	-	-	(374.76)
928000	4	(151.08)	-	1,099.49	-	-	-	-	-	-	-	-	2,453.41
930200	4	(2,073.05)	-	1,099.99	-	-	-	-	-	-	(721.11)	-	1,280.83
931000	4	(11,660.24)	-	-	-	-	-	-	-	-	-	-	(11,660.24)
		(14,703.82)	-	2,199.48	-	-	(2,473.32)	-	-	-	-	-	(10,497.66)

ab85

ab86

Miscellaneous Adjustment  
Plane Reallocations  
Expenditure Type 550  
For the Year ended December 31, 2010

Ferc Acct	CD AA	ID	WA	ED AN	ID	WA	GD AA	ID	OR	WA	ZZ	Grand Total
ID - ELECTRIC												
107060	0	-	-	-	-	-	-	-	-	-	-	-
242600	0	-	-	-	-	-	-	-	-	-	-	-
417120	0	-	-	-	-	-	-	-	-	-	-	-
813000	10	-	-	-	-	-	-	-	-	-	-	-
920000	4	-	-	364.67	-	-	-	-	-	-	-	364.67
921000	4	(810.18)	-	499.95	-	-	-	-	-	-	-	(310.23)
926100	4	(682.79)	511.17	728.16	-	-	-	-	-	-	-	556.54
928000	4	(271.76)	3,213.46	-	3,104.50	-	-	-	-	-	-	6,046.20
930200	4	(3,979.04)	2,224.28	2,270.79	-	-	-	-	-	-	-	516.02
931000	4	(22,380.83)	-	-	-	-	-	-	-	-	-	(22,380.83)
		(28,124.60)	5,948.90	3,863.56	3,104.50	-	-	-	-	-	-	(15,207.64)

ID - GAS												
107060	0	-	-	-	-	-	-	-	-	-	-	-
242600	0	-	-	-	-	-	-	-	-	-	-	-
417120	0	-	-	-	-	-	-	-	-	-	-	-
813000	10	-	-	-	-	-	(186.72)	-	-	-	-	(186.72)
920000	4	-	-	-	-	-	(633.58)	-	-	-	-	(633.58)
921000	4	(204.32)	-	-	-	-	-	-	-	-	-	(204.32)
926100	4	(172.19)	136.33	-	-	-	-	-	-	-	-	(35.86)
928000	4	(68.53)	857.04	-	-	-	(7,175.00)	-	-	-	-	(6,386.49)
930200	4	(1,046.10)	593.22	-	-	-	(363.89)	-	-	-	-	(816.76)
931000	4	(5,883.98)	-	-	-	-	-	-	-	-	-	(5,883.98)
		(7,375.13)	1,586.60	-	-	-	(1,184.18)	(7,175.00)	-	-	-	(14,147.71)
		6,196.20	(0.00)	0.00	(1,120.00)	-	0.00	-	3,535.00	-	89,334.50	85,937.62

Miscellaneous Adjustment  
 Plane Reallocations  
 Expenditure Type 550  
 For the Year ended December 31, 2010

Balances As Recorded													
Ferc Acct	CD			ED			GD			ZZ			Grand Total
	AA	WA	ID	AN	WA	ID	AA	WA	ID	OR	WA	ZZ	
107060				1,120.00								927.50	927.50
242600							560.00						1,120.00
417120							2,012.50						0.00
813000													560.00
920000													2,012.50
921000	3,339.00												3,339.00
926100	2,814.00												2,814.00
928000	1,120.00												17,850.00
930200	16,047.50												17,538.50
931000	90,262.00						1,085.00						90,262.00
<b>Grand Total</b>	<b>113,582.50</b>	<b>0.00</b>	<b>0.00</b>	<b>1,120.00</b>	<b>2,478.00</b>	<b>5,607.00</b>	<b>3,657.50</b>	<b>7,175.00</b>	<b>0.00</b>	<b>1,470.00</b>	<b>0.00</b>	<b>927.50</b>	<b>136,423.50</b>

Balances with Corrected Recording													
Ferc Acct	CD			ED			GD			ZZ			Grand Total
	AA	WA	ID	AN	WA	ID	AA	WA	ID	OR	WA	ZZ	
107060													927.50
242600													1,120.00
417120													90,262.00
813000							560.00						560.00
920000							1,487.50						2,012.50
921000	647.50						2,166.50						3,339.00
926100	4,070.50												2,814.00
928000	2,817.50												17,850.00
930200							6,611.50						17,538.50
931000													0.00
<b>Grand Total</b>	<b>7,535.50</b>	<b>8,505.00</b>	<b>11,350.50</b>	<b>5,582.50</b>	<b>0.00</b>	<b>0.00</b>	<b>7,238.00</b>	<b>5,950.00</b>	<b>0.00</b>	<b>90,262.00</b>	<b>0.00</b>	<b>90,262.00</b>	<b>136,423.50</b>

Net Adjustment													
Ferc Acct	CD			ED			GD			ZZ			Grand Total
	AA	WA	ID	AN	WA	ID	AA	WA	ID	OR	WA	ZZ	
107060													0.00
242600				(1,120.00)									0.00
417120													90,262.00
813000							(560.00)						0.00
920000							(2,012.50)						0.00
921000	(3,339.00)												0.00
926100	(2,814.00)												0.00
928000	(1,120.00)												0.00
930200	(16,047.50)												0.00
931000	(90,262.00)						(1,085.00)						-90,262.00
<b>Grand Total</b>	<b>-113,582.50</b>	<b>7,535.50</b>	<b>8,099.00</b>	<b>10,230.50</b>	<b>3,104.50</b>	<b>-5,607.00</b>	<b>-3,657.50</b>	<b>-7,175.00</b>	<b>7,238.00</b>	<b>4,480.00</b>	<b>89,334.50</b>	<b>0.00</b>	<b>0.00</b>

ab87



AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

BUCK A BLOCK  
REMOVAL ADJUSTMENT  
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business	(\$179)	(\$179)	\$0
2	Interdepartmental Sales			
3	Sales For Resale			
4	Total Sales of Electricity	(179)	(179)	0
5	Other Revenue			
6	Total Electric Revenue	(179)	(179)	0
<b>EXPENSES</b>				
Production and Transmission				
7	Operating Expenses	39	39	0
8	Purchased Power	(84)	(84)	
9	Depreciation and Amortization	(86)	(86)	
10	Taxes	0		
11	Total Production & Transmission	(131)	(131)	0
Distribution				
12	Operating Expenses	0	0	0
13	Depreciation			
14	Taxes	(7)	(7)	0
15	Total Distribution	(7)	(7)	0
16	Customer Accounting	(1)	(1)	0
17	Customer Service & Information	(24)	(24)	0
18	Marketing	(4)	(4)	0
Administrative & General				
19	Operating Expenses	(1)	(1)	0
20	Depreciation			
21	Taxes			
22	Total Admin. & General	(1)	(1)	0
23	Total Electric Expenses	(168)	(168)	0
24	Operating Income before FIT	(11)	(11)	0
Federal Income Taxes				
25	Current Accrual	(4)	(4)	0
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	(\$7)	(\$7)	\$0
<b>RATE BASE</b>				
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  
 Washington Jurisdiction  
 Buck - A - Block Elimination  
 12 Months Ended December 31, 2010

Revised Accounting effective July 2010 will eliminate Buck-A-Block to the future.  
 2010 will require elimination adjustment to capture partial year at prior accounting.  
 This adjustment should not be required in subsequent periods.

		WA	ID	Electric Total	WA	ID	Gas Total
Revenue		(178,747)	(59,431)	(238,178)			
Production Expense							
Purch Power	Account 555	(83,557)	(44,676)	(128,233)			
Prod Exp	Account 557	38,618	20,649	59,267			
Prod Depr/Amort	Account 407	(85,978)	(29,497)	(115,475)			
Cust Svc & Info	Account 909	(24,439)	(8,190)	(32,629)			
Sales Exp	Account 912	(3,688)	(1,930)	(5,618)	(2,312)	(1,166)	(3,478)
Admin Exp	Account 922	(518)	(262)	(780)			
Revenue Related Expenses							
Uncollectibles	0.3618%	(647)					
Commission Fees	0.2000%	(357)					
Exise Taxes	3.8590%	(6,898)					
Total Expense Adjustment		<u>(167,464)</u>			<u>(2,312)</u>		
Net Income Before Tax		(11,283)			2,312		
FIT Expense	35%	<u>(3,949)</u>			<u>809</u>		
Net Operating Income		<u><u>(7,334)</u></u>			<u><u>1,503</u></u>		
P/T Ratio		65.160%	34.840%	100.000%			
No of Cust Ratio		65.654%	34.346%	100.000%	66.462%	33.538%	100.000%
4-Factor Ratio		66.390%	33.610%	100.000%			

## Avista Utilities Schedule 95 Optional Renewable Power Rate "Buck-a-Block" Program 2010 Cost Analysis

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
<b>Schedule 95 Revenue</b>													
WA	14,667.50	14,680.03	14,807.40	14,866.74	14,962.37	14,885.42	14,810.45	14,826.16	14,765.39	14,696.43	14,717.93	16,061.22	178,747.04
ID	4,927.33	4,948.00	4,965.03	4,957.03	5,002.43	4,981.10	4,998.06	4,970.64	4,930.70	4,907.37	4,919.09	4,924.37	59,431.15
<b>Total</b>	<b>19,594.83</b>	<b>19,628.03</b>	<b>19,772.43</b>	<b>19,823.77</b>	<b>19,964.80</b>	<b>19,866.52</b>	<b>19,808.51</b>	<b>19,796.80</b>	<b>19,696.09</b>	<b>19,603.80</b>	<b>19,637.02</b>	<b>20,985.59</b>	<b>238,178.19</b>
<b>REC Cost in Acct 555</b>													
65.16% WA	4,848.56	2,440.24	7,653.69	11,641.32	9,152.05	9,202.22	7,239.76	7,825.88	5,253.36	6,251.12	6,301.30	5,747.11	83,556.62
34.84% ID	2,592.44	1,304.76	4,092.31	6,224.43	4,893.45	4,920.28	3,870.99	4,184.37	2,808.89	3,342.38	3,369.20	3,072.89	44,676.38
<b>100.00% Total</b>	<b>7,441.00</b>	<b>3,745.00</b>	<b>11,746.00</b>	<b>17,865.75</b>	<b>14,045.50</b>	<b>14,122.50</b>	<b>11,110.75</b>	<b>12,010.25</b>	<b>8,062.25</b>	<b>9,593.50</b>	<b>9,670.50</b>	<b>8,820.00</b>	<b>128,233.00</b>
<b>Account 557 Power Cost Offset</b>													
65.16% WA	-	-	-	-	-	-	-	-	(20,319.01)	(6,251.12)	(6,301.30)	(5,747.11)	(38,618.54)
34.84% ID	-	-	-	-	-	-	-	-	(10,864.24)	(3,342.38)	(3,369.20)	(3,072.89)	(20,648.71)
<b>100.00% Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(31,183.25)</b>	<b>(9,593.50)</b>	<b>(9,670.50)</b>	<b>(8,820.00)</b>	<b>(59,267.25)</b>
<b>Account 407 Revenue Offset</b>													
WA	-	-	-	-	-	-	-	-	42,485.10	14,061.87	14,082.92	15,348.44	85,978.33
ID	-	-	-	-	-	-	-	-	14,837.57	4,876.77	4,888.70	4,893.67	29,496.71
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,322.67</b>	<b>18,938.64</b>	<b>18,971.62</b>	<b>20,242.11</b>	<b>115,475.04</b>
<b>Revenue Related Expenses</b>													
0.04315 WA	632.90	633.44	638.94	641.50	645.63	642.31	639.07	639.75	637.13	634.15	635.08	712.57	7,732.47
0.00419 ID	20.65	20.73	20.80	20.77	20.96	20.87	20.94	20.83	20.66	30.23	30.30	30.33	278.07
<b>Total</b>	<b>653.55</b>	<b>654.17</b>	<b>659.74</b>	<b>662.27</b>	<b>666.59</b>	<b>663.18</b>	<b>660.01</b>	<b>660.58</b>	<b>657.79</b>	<b>664.38</b>	<b>665.38</b>	<b>742.90</b>	<b>8,010.54</b>
<b>Admin Offset in Acct 909</b>													
WA	4,033.70	4,037.00	4,071.93	4,088.43	4,114.55	4,093.38	4,072.75	4,077.15	(8,149.90)	-	-	-	24,438.99
ID	1,354.93	1,360.70	1,365.38	1,363.18	1,375.55	1,369.78	1,374.45	1,367.03	(2,741.48)	-	-	-	8,189.52
<b>Total</b>	<b>5,388.63</b>	<b>5,397.70</b>	<b>5,437.31</b>	<b>5,451.61</b>	<b>5,490.10</b>	<b>5,463.16</b>	<b>5,447.20</b>	<b>5,444.18</b>	<b>(10,891.38)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,628.51</b>
<b>Labor in Acct 912</b>													
65.654% WA Elec	-	-	228.61	716.47	914.42	914.42	228.28	686.39	-	-	-	-	3,688.59
34.346% ID Elec	-	-	119.59	374.81	478.37	478.37	119.42	359.08	-	-	-	-	1,929.63
<b>61.766% Total Elec</b>	<b>-</b>	<b>-</b>	<b>348.20</b>	<b>1,091.28</b>	<b>1,392.79</b>	<b>1,392.78</b>	<b>347.70</b>	<b>1,045.47</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,618.22</b>
66.462% WA Gas	-	-	143.25	448.96	573.00	573.00	143.05	430.11	-	-	-	-	2,311.39
33.538% ID Gas	-	-	72.29	226.56	289.15	289.15	72.19	217.04	-	-	-	-	1,166.37
<b>38.234% Total Gas</b>	<b>-</b>	<b>-</b>	<b>215.54</b>	<b>675.52</b>	<b>862.15</b>	<b>862.15</b>	<b>215.23</b>	<b>647.16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,477.76</b>
<b>CDAN Loaded Labor</b>													
CDAN Direct Labor	-	-	563.74	1,766.80	2,254.94	2,254.94	562.94	1,692.62	-	-	-	-	-
Labor Loading Factor	-	-	314.06	942.19	1,256.24	1,256.24	314.06	942.18	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>1,79</b>	<b>1,88</b>	<b>1,79</b>	<b>1,79</b>	<b>1,79</b>	<b>1,80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Office Space and Workstation Cost (Account 922 Credit to begin effective 1/1/2011)</b>													
66.390% WA Elec	43.15	43.15	43.15	43.15	43.15	43.15	43.15	43.15	43.15	43.15	43.15	43.15	517.84
33.610% ID Elec	21.85	21.85	21.85	21.85	21.85	21.85	21.85	21.85	21.85	21.85	21.85	21.85	262.16
<b>Total Elec</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>780.00</b>

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Avista Utilities Schedule 95 Optional Renewable Power Rate "Buck-a-Block" Program 2010 Cost Analysis

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
<b>Net Electric Operating Expense</b>													
WA	(5,109.19)	(7,526.19)	(2,171.08)	2,264.14	(92.57)	10.06	(2,587.43)	(1,553.84)	5,184.45	42.74	43.22	42.94	(11,452.74)
ID	(937.46)	(2,239.97)	654.90	3,048.01	1,787.74	1,830.04	409.58	982.51	(847.46)	21.48	21.76	21.48	4,752.61
Total	(6,046.65)	(9,766.16)	(1,516.18)	5,312.14	1,695.18	1,840.10	(2,177.85)	(571.32)	4,336.99	64.22	64.98	64.42	(6,700.13)
<b>Balancing Account Activity</b>													
Sch 95 Funds	(5,388.63)	(5,397.70)	(5,437.31)	(5,451.61)	(5,490.10)	(5,463.16)	(5,447.20)	(5,444.18)	(46,431.29)	(18,938.64)	(18,971.62)	(20,242.11)	(148,103.55)
REC Cost	-	-	-	632.00	-	-	-	-	31,183.25	9,593.50	9,670.50	8,820.00	59,899.25
Advertising Cost	-	850.00	2,426.00	-	-	9,824.51	12,517.48	-	257.60	-	-	4,283.00	30,158.59
Labor Cost	-	-	-	-	-	-	-	-	2,617.75	3,627.34	2,321.28	1,160.64	9,727.01
Conference/Travel Cost	-	-	-	-	157.79	262.92	-	113.23	-	255.40	403.30	-	1,192.64
Other	-	-	-	-	-	-	316.72	-	-	-	13.30	-	330.02
Balance	(106,504.09)	(111,051.79)	(114,063.10)	(118,882.71)	(124,215.02)	(119,590.75)	(112,203.75)	(117,534.70)	(129,907.39)	(135,369.79)	(141,933.03)	(147,911.50)	(46,796.04)
<b>Total Buck-a-Block Costs Irrespective of Accounting</b>													
Sch 95 Funds	(18,941.28)	(18,973.86)	(19,112.69)	(19,161.50)	(19,298.21)	(19,203.34)	(19,148.50)	(19,136.22)	(19,038.30)	(18,939.42)	(18,971.64)	(20,242.69)	(230,167.65)
REC Cost	7,441.00	3,745.00	11,746.00	18,497.75	14,045.50	14,122.50	11,110.75	12,010.25	8,062.25	9,593.50	9,670.50	8,820.00	128,865.00
Advertising Cost	-	850.00	2,426.00	-	-	9,824.51	12,517.48	-	257.60	-	-	4,283.00	30,158.59
Labor Cost	-	-	-	1,766.80	2,254.94	2,254.94	562.94	1,692.62	2,617.75	3,627.34	2,321.28	1,160.64	18,822.99
Conference/Travel Cost	-	-	-	-	157.79	262.92	-	113.23	-	255.40	403.30	-	1,192.64
Other	65.00	65.00	65.00	65.00	65.00	65.00	381.72	65.00	65.00	65.00	78.30	65.00	1,110.02
Total	(11,435.28)	(14,313.86)	(4,311.95)	1,168.05	(2,774.98)	7,326.53	5,424.39	(5,255.12)	(8,035.70)	(5,398.18)	(5,498.26)	(5,914.05)	(50,018.41)

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AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

POWER SUPPLY  
ADJUSTMENT  
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business	\$0		
2	Interdepartmental Sales			
3	Sales For Resale	(39,983)	(39,983)	
4	Total Sales of Electricity	(39,983)	(39,983)	0
5	Other Revenue	(72,510)	(72,510)	
6	Total Electric Revenue	(112,493)	(112,493)	0
<b>EXPENSES</b>				
Production and Transmission				
7	Operating Expenses	(79,825)	(79,825)	
8	Purchased Power	(31,909)	(31,909)	
9	Depreciation and Amortization			
10	Taxes			
11	Total Production & Transmission	(111,734)	(111,734)	0
Distribution				
12	Operating Expenses			
13	Depreciation			
14	Taxes	0		
15	Total Distribution	0	0	0
16	Customer Accounting			
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses	0		
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	(111,734)	(111,734)	0
24	Operating Income before FIT	(759)	(759)	0
Federal Income Taxes				
25	Current Accrual	35.0%	(266)	(266)
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	(\$493)	(\$493)	\$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

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Avista Corporation  
WA Power Supply Adjustment  
Commission Basis Power Supply Adjustment Proforma - 2010 Historical Loads

	<u>Power Supply Adjustment</u>	<u>Total Washington Adjustment</u>	<u>Total Idaho Adjustment</u>
P/T Allocation Percentages		65.16%	34.84%
447 Sales for Resale	-\$61,362	-\$39,983	-\$21,379
453 Sales of Water and Water Power	0	0	0
454 Misc Rents	0	0	0
456 Other Electric Revenue	-111,280	-72,510	-38,770
Total Revenue	<u>-172,642</u>	<u>-112,493</u>	<u>-60,149</u>
501 Thermal Fuel Expense	3,110	2,026	1,084
546 Other Power Gen Supvsn & Eng	0	0	0
547 Other Fuel Expense	-6,462	-4,211	-2,251
536 Water for Power	0	0	0
555 Purchased Power	-48,970	-31,909	-17,061
549 Misc Other Gen Expense	0	0	0
550 Rents	0	0	0
556 System Control & Dispatch	0	0	0
557 Other Expenses	-119,116	-77,616	-41,500
565 Trans. of Elec. by Others	-37	-24	-13
Total Expense	<u>-171,475</u>	<u>-111,734</u>	<u>-59,741</u>
Net Income Before Income Taxes	-1,167	-759	-408
Idaho State Income Tax	1.1420%	<u>          </u>	<u>-5</u>
Net Income before FIT		-759	-403
Federal Income Tax	35%	<u>-266</u>	<u>-141</u>
Net Income		-\$493	-\$262

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**Avista Corp.**  
**Power Supply Pro forma - Washington Jurisdiction**  
**System Numbers - Jan 2010 - Dec 2010 Actual and Normalized**

Line No.	Jan 10 - Dec 10 Actuals	Adjustment	Jan 10 - Dec 10 Normalized	
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>				
51	WNP-3	789	0	789
52	Sand Dunes-Warden	9	0	9
53	Black Creek Wheeling	65	0	65
54	Wheeling for System Sales & Purchases	321	0	321
55	PTP Transmission for Colstrip & Coyote	8,428	2	8,430
56	PTP Transmission for Lancaster	4,541	-38	4,503
57	BPA Townsend-Garrison Wheeling	1,173	0	1,173
58	Avista on BPA - Borderline	1,253	0	1,253
59	Kootenai for Worley	45	0	45
60	Sagle-Northern Lights	139	0	139
61	Garrison-Burke	337	0	337
62	PGE Firm Wheeling	644	-1	643
63	<b>Total Account 565</b>	17,744	✓ -37	17,707
<u>536 WATER FOR POWER</u>				
64	Headwater Benefits Payments	853	0	853
<u>549 MISC OTHER GENERATION EXPENSE</u>				
65	Rathdrum Municipal Payment	160	0	160
66	<b>TOTAL EXPENSE</b>	557,822	-171,475	386,347
<u>447 SALES FOR RESALE</u>				
67	Modeled Short-Term Market Sales	0	18,385	18,385
68	Actual ST Market Sales - Physical	219,096	-89,287	129,809
69	Actual ST Market Sales - Financial M-to-M	0	9,851	9,851
70	Peaker (PGE) Capacity Sale	1,749	0	1,749
71	Nichols Pumping Sale	1,693	320	2,013
72	Sovereign/Kaiser DES	80	0	80
73	Pend Oreille DES & Spinning	419	0	419
74	Northwestern Load Following	3,257	0	3,257
75	NaturEner	551	0	551
76	SMUD Sale - Energy and REC	27,761	0	27,761
77	Ancillary Services	631	-631	0
78	<b>Total Account 447</b>	255,237	✓ -61,362	193,875
<u>456 OTHER ELECTRIC REVENUE</u>				
79	Renewable Energy Credit Sales	700	0	700
80	Gas Not Consumed Sales Revenue	111,280	✓ -111,280	0
81	<b>Total Account 456</b>	111,980	-111,280	700
<u>453 SALES OF WATER AND WATER POWER</u>				
82	Upstream Storage Revenue	282	0	282
83	<b>TOTAL REVENUE</b>	367,499	-172,642	194,857
84	<b>TOTAL NET EXPENSE</b>	190,323	1,168	191,491

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**Avista Corp.**  
**Power Supply Pro forma - Washington Jurisdiction**  
**System Numbers - Jan 2010 - Dec 2010 Actual and Normalized**

Line No.	Jan 10 - Dec 10		Jan 10 - Dec 10	
	Actuals	Adjustment	Normalized	
<b>555 PURCHASED POWER</b>				
1	Modeled Short-Term Market Purchases	\$0	\$48,149	\$48,149
2	Actual ST Market Purchases - Physical	159,193	-113,552	45,641
3	Actual ST Purchases - Financial M-to-M	0	14,707	14,707
4	Rocky Reach	2,172	0	2,172
5	Wells - Avista Share	1,400	0	1,400
6	Wells - Colville Tribe's Share	9,496	0	9,496
7	Priest Rapids Project	5,609	0	5,609
8	Wanapum	-1,228	0	-1,228
9	Grant Displacement	5,653	0	5,653
10	Douglas Settlement	334	0	334
11	Lancaster Capacity Payment	21,475	0	21,475
12	Lancaster Variable O&M Payments	2,689	0	2,689
13	Lancaster BPA Reserves	824	0	824
14	WNP-3	13,920	2,281	16,201
15	Deer Lake-IP&L	6	0	6
16	Small Power	1,079	0	1,079
17	Stimson	1,964	0	1,964
18	Spokane-Upriver	2,055	0	2,055
19	Black Creek Index Purchase	234	0	234
20	Non-Monetary	90	0	90
21	Contract A	6,789	0	6,789
22	Contract B	6,745	0	6,745
23	Contract C	6,658	0	6,658
24	Contract D	7,556	0	7,556
25	Clearwater Paper Co-Gen Purchase	18,720	0	18,720
26	Ancillary Services	631	-631	0
27	Stateline Wind Purchase	3,016	76	3,092
28	Total Account 555	277,080	✓ -48,970	228,110
<b>557 OTHER EXPENSES</b>				
29	Broker Commission Fees	366	0	366
30	REC Purchases (SMUD)	349	0	349
31	Natural Gas Fuel Purchases	119,116	-119,116	0
32	Total Account 557	119,831	✓ -119,116	715
<b>501 THERMAL FUEL EXPENSE</b>				
33	Kettle Falls - Wood Fuel	10,551	1,157	11,708
34	Kettle Falls - Start-up Gas	30	0	30
35	Colstrip - Coal	15,984	1,952	17,936
36	Colstrip - Oil	139	0	139
37	Total Account 501	26,704	✓ 3,110	29,814
<b>547 OTHER FUEL EXPENSE</b>				
38	Coyote Springs Gas	53,491	-16,355	37,136
39	Coyote Springs 2 Gas Transportation	7,891	0	7,891
40	Lancaster Gas	46,902	-6,454	40,448
41	Lancaster Gas Transportation	5,837	0	5,837
42	Lancaster Gas Transportation Optimization	0	-354	-354
43	Actual Physical Gas Transactions M-to-M	0	17,420	17,420
44	Actual Financial Gas Transactions M-to-M	0	-26	-26
45	Gas Transportation for BP, NE and KFCT	32	0	32
46	Rathdrum Gas	545	-525	20
47	Northeast CT Gas	62	-56	6
48	Boulder Park Gas	505	-249	256
49	Kettle Falls CT Gas	185	137	322
50	Total Account 547	115,450	✓ -6,462	108,988



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AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000'S OF DOLLARS)

RESTATE  
DEBT INTEREST  
ELECTRIC

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			
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	0	0	0
24	Operating Income before FIT	0	0	0
Federal Income Taxes				
25	Current Accrual (at 35%)	132	132	0
26	Deferred income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	(\$132)	(\$132)	\$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

ae2

**AVISTA UTILITIES**  
**Restate Debt Interest - Proforma**  
**Washington - Electric**  
TWELVE MONTHS ENDED DECEMBER 31, 2010  
(000's)

<u>Adjustment Description</u>	<u>Rate Base</u> <u>Adjustments</u>
b Per Results Report	1,220,889
c Deferred FIT Rate Base	(184,825)
d Deferred Gain on Office Building	(127)
e Colstrip 3 AFUDC Elimination	(1,493)
f Colstrip Common AFUDC	365
g Kettle Falls Disallow.	(676)
h Customer Advances	(279)
i Customer Deposits	(3,419)
j Settlement Exchange Power	14,403
k Restating CDA Settlement	1,171
l Restating Spokane River Deferral	772
m Restating Montana Lease	2,859
n Restating Lancaster Amortization	181
o Eliminate B & O Taxes	0
p Property Tax	0
q Uncollect. Expense	0
r Regulatory Expense	0
s Injuries and Damages	0
t FIT	0
u Eliminate WA Power Cost Defer	0
v Nez Perce Settlement Adjustment	0
w Eliminate A/R Expenses	0
x Office Space Charges to Subsidiaries	0
y Restate Excise Taxes	0
z Net Gains / Losses	0
aa Revenue Weather Normalization	0
ab Misc Restating	0
ac Remove Buck-A Block	0
ad Power Supply	0
ae Restate Debt Interest	0
Restated Rate Base	<u>1,049,821</u>
Weighted Average Cost of Debt	<u>3.17%</u>
Restated Debt Interest	\$33,279
Interest Per Results (E-FIT-12A)	<u>33,656</u>
Increase (Decrease) in Interest Expense	(377)
FIT Rate	<u>x 0.350</u>
Increase (Decrease) in FIT	\$132

**AVISTA UTILITIES**  
**Cost of Capital**  
**Washington - Electric/Gas System**

<b>Component</b>	<b>Capital Structure</b>	<b>Cost</b>	<b>ProForma Weighted Cost</b>
Total Debt	53.50%	5.93%	3.17%
Pref Trust	0.00%	0.00%	0.00% <b>WA wtd debt</b> 3.17%
Common	46.50%	10.20%	4.74%
Total	<u>100.00%</u>		<u>7.91%</u>

CF

**AVISTA UTILITIES  
CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC  
TWELVE MONTHS ENDED DECEMBER 31, 2010**

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.003618
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038590
Franchise Fees (4)		0.000000
Total Expense		<u>0.044208</u>
Net Operating Income Before FIT		0.955792
Federal Income Tax @	35.00%	0.334527
REVENUE CONVERSION FACTOR		<u>0.621265</u> ✓

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *		1,571,627
Divided by:		
Sales to Ultimate Customers **		<u>434,408,055</u>
EFFECTIVE RATE		<u>0.003618</u>

\* From Uncollectibles Adjustment Workpapers.  
\*\* From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2010 (2011 report not prepared until 4/2011)

(3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *		0.038730
Multiplied by		
Uncollectibles Factor:		
Revenue	1.000000	
Less:		
Effective Uncol Rate	0.003618	<u>0.996382</u>
EFFECTIVE RATE		<u>0.038590</u>

\* From Combined Excise Tax Return.

(4) Calculation of Franchise Fee Rate:

Total Fees Paid (Obsolete, all have expired) *		0
Divided by:		
Sales to Ultimate Customers **		<u>434,408,055</u>
EFFECTIVE RATE		<u>0.000000</u>

\* From Excise/Franchise Tax Adjustment Workpapers.  
\*\* From Results of Operations Report E-OPS-12A