

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

OFFICE SPACE CHARGES
TO SUBSIDIARIES
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
REVENUES				
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
EXPENSES				
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	(7)	(7)	
20	Depreciation			
21	Taxes			
22	Total Admin. & General	(7)	(7)	0
23	Total Electric Expenses	(7)	(7)	0
24	Operating Income before FIT	7	7	0
Federal Income Taxes				
25	Current Accrual	35.0%	2	2
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$5	\$5	\$0
RATE BASE				
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

W₁

W2

AVISTA UTILITIES
ALLOCATION OF OFFICE SPACE CHARGES
TO SUBSIDIARIES
For The Twelve Months Ended December 31, 2009

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>WPNG</u>
Total Company Allocation to Subsidiaries –	\$ • 14,532	\$10,469	\$2,811	\$1,251
Per utility 4 factor note 7 *	100.000%	• 72.044%	• 19.346%	• 8.610%
Per jurisdictional 4 factor note 4 * (WA portion only).		• 64.886%	• 67.943%	
Allocation to WA by service	<u>\$8,703</u>	<u>\$6,793</u>	<u>\$1,910</u>	

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

W3

Avista Utilities

Subsidiary Office Space Analysis: Office Space Charges for Employees Charging Time to Subsidiary Projects For The Twelve Months Ended December 31, 2009

Total hours charged 6,318.44

(Excluding Executive Officers)

Hours charged • 4,272.80

FTEs	2.05	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>\$ 7,993</u>	a*b*c+ a*d	

(Executive Officers)

Hours charged • 2,045.64

FTEs	0.98	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>\$ 6,539</u>	a*b*c+ a*d	
	<u>\$ 14,532</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.

W4

Transaction Analysis Selection: Organization : '%', Project Number : '%', MAC : '343'

Accounting Period:<All> Report Category:<All> Summary Exp Category:Le Mac:343

Expenditure Organization	Project Desc	Transaction Amount	Transaction Qty SUM	Hours Allocation		Other
				Total Hours	Energy	
Z89	Avista Energy Sub Billing	320.55	2.00	2.00	2.00	
	Avista Subsidiary Support	(2,262.18)	(32.28)	(32.28)		(32.28)
	Capital sub billing	548.50	21.20	21.20		21.20
A83	AdvantageIQ Billing	(0.01)	-	-		
J51	AdvantageIQ Billing	-	-	-		
R11	Avista Subsidiary Support	46.22	0.88	0.88		0.88
E55	Avista Subsidiary Support	76.96	4.00	4.00		4.00
V08	Avista Subsidiary Support	377.15	13.00	13.00		13.00
T01	Avista Subsidiary Support	1,447.58	10.40	10.40		10.40
F54	Capital sub billing	2,089.11	104.00	104.00		104.00
M54	Avista Subsidiary Support	2,191.86	100.00	100.00		100.00
Y54	Avista Subsidiary Support	3,530.24	90.40	90.40		90.40
Y01	Avista Subsidiary Support	13,049.01	347.20	347.20		347.20
E14	Avista Subsidiary Support	15,984.30	486.00	486.00		486.00
J54	Avista Subsidiary Support	32,736.88	598.00	598.00		598.00
D54	Avista Subsidiary Support	9,863.41	184.00	184.00		184.00
C54	Capital sub billing	41,855.84	1,872.00	1,872.00		1,872.00
	Avista Energy Sub Billing	32,027.17	619.00	619.00	619.00	
	Avista Subsidiary Support	24,031.48	474.00	474.00		474.00
J01	Avista Energy Sub Billing	133,182.92	1,832.00	1,832.00		
Total		311,097.99	6,725.80	6,725.80	2,453.00	4,272.80
E01	Avista Subsidiary Support	268,773.41	2,045.64	2,045.64		2,045.64
Total		268,773.41	2,045.64	2,045.64	-	2,045.64