

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2009  
(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			
15	Total Distribution	(11)	(11)	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	(11)	(11)	0
24	Operating Income before FIT	11	11	0
Federal Income Taxes				
25	Current Accrual	35.0%	4	4
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			
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

X2

Avista Utilities

Restate Public Utility Excise Tax to Actual  
TWELVE MONTHS ENDED December 31, 2009

* Actual Payments:	Electric	Gas
Jan-09	1,829,469.54	1,603,283.79
Feb-09	1,748,802.78	1,387,489.97
Mar-09	1,634,114.77	1,182,891.23
Apr-09	1,412,079.48	865,787.40
May-09	1,311,450.73	543,211.49
Jun-09	1,323,542.78	321,378.13
Jul-09	1,174,800.04	141,575.77
Aug-09	1,434,574.59	179,758.33
Sep-09	1,319,466.71	153,735.92
Oct-09	1,268,595.36	297,442.70
Nov-09	1,218,265.88	488,834.48
Dec-09	1,524,267.38	719,355.74
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Total Actual Payments	\$17,199,430.04	\$7,884,744.95
Deduct Washington State Excise Tax amount reflected in results	• 17,210,393.57	• 7,886,533.48
Add Back Timing Difference (1)	\$0	\$0
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Adjustment of Washington State Excise Tax	<b>(\$10,964)</b>	<b>(\$1,789)</b>
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\* 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	• (351,590.18)	• (234,393.46)
	LIHEAP Tax credit benefit to acct 908610	• 351,590.18	• 234,393.46
		<hr/>	<hr/>
		0.00	0.00

Transaction Analysis Selection: GJ Ferc Account : '408110', Statind Parameter 1 : 'DL'

Accountin Ferc Acct:40 Source Id:<All>

Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	SUM
ED	WA	WA Electric Excise LIHEAP Tax	A (351,590.18)	(351,590.18)	0	0	WA Electric Excise LIHEAP Tax (351,590.18) •
		WA Electric Excise Tax Current	B 18,282,025.36	18,282,025.36	0	0	WA Electric Excise Tax
		WA Electric Excise Tax True Up	B (720,041.61)	(720,041.61)	0	0	Tax 17,561,983.75
		WA Natural gas "Other" 1Qtr 20	C 5,804.84	5,804.84	0	0	WA Natural gas
		WA Natural gas "Other" 2Qtr 20	C 1,270.61	1,270.61	0	0	"Other" 9,008.62 (2)
		WA Natural gas "Other" 3Qtr 20	C 0.77	0.77	0	0	
		WA Natural gas "Other" August	C 36.64	36.64	0	0	
		WA Natural gas "Other" Decembe	C 900.00	900.00	0	0	
		WA Natural gas "Other" July 20	C 55.05	55.05	0	0	
		WA Natural gas "Other" Nov 200	C 645.09	645.09	0	0	
		WA Natural gas "Other" October	C 295.62	295.62	0	0	
GD	WA	WA Gas Excise LIHEAP Tax Credi	D (234,393.46)	0	(234,393.46)	0	WA Gas Excise
		WA Gas Excise Tax Current Mont	E 8,355,230.22	8,355,230.22	0	0	LIHEAP Tax Credi
		WA Gas Excise Tax True Up Augu	E 407.26	407.26	0	0	WA Gas Excise Tax
		WA Gas Excise Tax True Up Dece	E (540.15)	(540.15)	0	0	
		WA Gas Excise Tax True Up Febr	E (1,841.71)	(1,841.71)	0	0	
		WA Gas Excise Tax True Up Janu	E (240,926.51)	(240,926.51)	0	0	
		WA Gas Excise Tax True Up July	E 11,737.23	11,737.23	0	0	
		WA Gas Excise Tax True Up June	E 11.04	11.04	0	0	
		WA Gas Excise Tax True Up Marc	E (763.51)	(763.51)	0	0	
		WA Gas Excise Tax True Up May	E (1,140.00)	(1,140.00)	0	0	
		WA Gas Excise Tax True Up Nove	E (869.08)	(869.08)	0	0	
		WA Gas Excise Tax True Up Octo	E (723.59)	(723.59)	0	0	
		WA Gas Excise Tax True Up Sept	E 345.74	345.74	0	0	
Total for <All>			25,105,935.67 (2)	17,219,402.19	7,886,533.48	•	
Total			25,105,935.67	17,219,402.19	7,886,533.48		

(2) = 17,219,393.57

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Transaction Analysis Selection: GI Ferc Account : '908610' , Statind Parameter 1 : 'DL'

Accounting Pei Ferc Acct:9086 Source Id:<All>

Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
ED	WA	Aug 09 LIHEAP credit from St.	22,180.88	22,180.88	0	0
		July 09 LIHEAP credit from St.	103,433.10	103,433.10	0	0
		Nov 09 LIHEAP credit from St.	123,531.19	123,531.19	0	0
		Oct 09 LIHEAP credit from St.	25,738.41	25,738.41	0	0
		Sept 09 LIHEAP credit from St.	76,706.60	76,706.60	0	0
GD	WA	Aug 09 LIHEAP credit from St.	14,787.25	0	14,787.25	0
		July 09 LIHEAP credit from St.	68,955.40	0	68,955.40	0
		Nov 09 LIHEAP credit from St.	82,354.13	0	82,354.13	0
		Oct 09 LIHEAP credit from St.	17,158.94	0	17,158.94	0
		Sept 09 LIHEAP credit from St.	51,137.74	0	51,137.74	0
Total for <All>			585,983.64	351,590.18	234,393.46	-
Total			585,983.64	351,590.18	234,393.46	

JB  
1-27-11