

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

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		NET GAINS & LOSSES ELECTRIC		
Line No.	DESCRIPTION	System	Washington	Idaho
REVENUES				
1	Total General Business	\$0	\$0	\$0
2	Interdepartmental Sales			
3	Sales For Resale			
4	Total Sales of Electricity	0	0	0
5	Other Revenue			
6	Total Electric Revenue	0	0	0
EXPENSES				
Production and Transmission				
7	Operating Expenses	0	0	0
8	Purchased Power			
9	Depreciation and Amortization	0	0	
10	Taxes	0		
11	Total Production & Transmission	0	0	0
Distribution				
12	Operating Expenses	0	0	0
13	Depreciation	(82)	(82)	
14	Taxes	0	0	0
15	Total Distribution	(82)	(82)	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	(82)	(82)	0
24	Operating Income before FIT	82	82	0
Federal Income Taxes				
25	Current Accrual	35.0%	29	0
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$53	\$53	\$0
RATE BASE				
PLANT IN SERVICE				
29	Intangible			
30	Production	0		
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	0	0	0
35	ACCUMULATED DEPRECIATION	0		
36	ACCUM. PROVISION FOR AMORTIZATION			
37	Total Accum. Depreciation & Amort.	0	0	0
38	GAIN ON SALE OF BUILDING			
39	WORKING CAPITAL			
40	DEFERRED TAXES	0		
41	TOTAL RATE BASE	\$0	\$0	\$0

AVI STAR UTILITIES
 AMORTIZATION OF GAINS/LOSSES ON SALES OF REAL PROPERTY
 For the Year Ended December 31, 2009

ELECTRIC Year	AMORTIZATION PERIOD													TOTAL			
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010		2011	2012	
1998	0	0	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	2,458	2,458	2,458	2,458	2,458	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	968	968	968	968	968	24,580
2001	9,684	968	968	968	968	968	968	968	968	968	968	10,803	10,803	10,803	10,803	10,803	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	11,018	11,018	11,018	11,018	11,018	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)	6,541	6,541	6,541	6,541	6,541	(116,430)
2004	110,176	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	17,286	17,286	17,286	17,286	17,286	99,162
2005	244,184	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	6,541	6,541	6,541	6,541	6,541	195,344
2006	65,410	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	16,668	16,668	16,668	16,668	16,668	45,787
2007	166,676	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	3,577	3,577	3,577	3,577	3,577	100,008
2008	172,857	35,772	35,772	35,772	35,772	35,772	35,772	35,772	35,772	35,772	35,772	82,094	82,094	82,094	82,094	82,094	86,430
2009	35,772	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,308
Total	1,256,572	0	46,021	46,989	57,792	46,149	57,167	81,585	88,126	104,794	122,080	82,094	79,636	78,668	67,865	67,865	1,002,529

GAS Year	AMORTIZATION PERIOD													TOTAL			
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010		2011	2012	
1998	0	0	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	710	710	710	710	710	94,590
2000	7,096	710	710	710	710	710	710	710	710	710	710	392	392	392	392	392	7,100
2001	3,918	392	392	392	392	392	392	392	392	392	392	2,532	2,532	2,532	2,532	2,532	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	(214)	(214)	(214)	(214)	(214)	25,320
2003	(2,137)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	6	6	6	6	6	(2,140)
2004	61	6	6	6	6	6	6	6	6	6	6	63	63	63	63	63	54
2005	625	63	63	63	63	63	63	63	63	63	63	10	10	10	10	10	504
2006	99	10	10	10	10	10	10	10	10	10	10	3	3	3	3	3	70
2007	25	3	3	3	3	3	3	3	3	3	3	345	345	345	345	345	18
2008	3,452	345	345	345	345	345	345	345	345	345	345	150	150	150	150	150	1,725
2009	1,496	150	150	150	150	150	150	150	150	150	150	3,997	3,287	2,895	363	363	600
Total	134,543	0	10,169	10,561	13,093	12,879	12,885	12,948	12,958	12,961	13,306	3,997	3,287	2,895	363	363	131,161

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Avista Utilities		Property Dispositions		12 Months Ended December 31, 2009		Description		Gain (Loss)		Svc/ Juris Alloc		Total Electric		WA Electric		ID Electric		North Gas		WA Gas		ID Gas		OR Gas		TOTAL	
1	Colstrip Land	14,060	ED	1	14,060	9,121	4,939																			14,060	
2	Colstrip Land	5,380	ED	1	5,380	3,490	1,890																			5,380	
3	Colstrip Land	17,776	ED	1	17,776	11,531	6,245																			17,776	
4	Scrap Metal	2,347	7	4	1,691	1,097	594					454	308	146					202							2,347	
5	Scrap Metal	1,777	7	4	1,280	831	449					344	234	110					153							1,777	
6	Scrap Metal	2,656	7	4	1,913	1,241	672					514	349	165					229							2,656	
7	Scrap Metal	1,506	7	4	1,085	704	381					291	198	93					130							1,506	
8	Tire Machines	4,000	ED	1	4,000	4,000	0																			4,000	
9	Tire Machines	1,500	ED	1	1,500	1,500	0																			1,500	
10	Vehicles	3,032	7	4	2,184	1,417	767					587	399	188					261							3,032	
12	Combustible Gas Indicators	900	GD	OR																						900	
13	Remote Test Set	1,250	ED	OR	1,250	811	439																			1,250	
14	Misc	63	7	4	45	29	16					12	8	4					6							63	
	Total Gain	56,247			52,164	35,772	16,392					2,202	1,496	706					1,881							56,247	
	Total Loss	\$0																									
	Net Gain																										
	Net Gain for Amortization	56,154			52,164	35,772	16,392					2,202	1,496	706					1,881							56,247	
		0																									
	Service allocators:																										
	ED (Electric Direct)																										
	7 (4-Factor, Common All Services)	100.000%			72.044%							19.346%														8.610%	
	9 (4-Factor, Common Electric and Gas North)	100.000%			79.004%							20.996%															
	Jurisdictional allocators:																										
	1 (Production/Transmission Ratio)				100.000%		64.870%					35.130%															
	4 (Jurisdictional 4-Factor)				100.000%		64.886%					35.114%															

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