

AVISTA UTILITIES

Restatement Summary Washington Electric TWELVE MONTHS ENDED DECEMBER 31, 2009

Column	Description of Adjustment	Washington Electric		
		NOI	Rate Base	ROR
Restating Rate Base (and corresponding NOI) adjustments				
b	Per Results Report	\$73,374	\$1,150,959	6.38%
c	Deferred FIT Rate Base	0	(163,716)	
d	Deferred Gain on Office Building	0	(209)	
e	Colstrip 3 AFUDC Elimination	193	(1,700)	
f	Colstrip Common AFUDC	0	426	
g	Kettle Falls Disallow.	(56)	(756)	
h	Customer Advances	0	(257)	
i	Customer Deposits	(6)	(3,060)	
j	Settlement Exchange Power	0	19,427	
k	CDA Settlement	0	437	
l	Spokane River Relicensing	0	169	
m	Montana Lease	0	3,299	
	Actual Restated	73,506	1,005,019	7.31%
Restating NOI Adjustments				
n	Eliminate B & O Taxes	(36)	0	
o	Property Tax	(69)	0	
p	Uncollect. Expense	42	0	
q	Regulatory Expense	(47)	0	
r	Injuries and Damages	35	0	
s	FIT	(890)	0	
t	Eliminate WA Power Cost Defer	153	0	
u	Nez Perce Settlement Adjustment	(7)	0	
v	Eliminate A/R Expenses	181	0	
w	Office Space Charges to Subsidiaries	5	0	
x	Restate Excise Taxes	7	0	
y	Net Gains/losses	53	0	
z	Revenue Normalization	(3,997)	0	
aa	Misc Restating	336	0	
ab	Restate Debt Interest	(1,438)	0	Revised
ac	Normalized Power Supply	2,244	0	Revised
	Restated Total	\$70,078	\$1,005,019	6.97%

Revised Adjustments:

The following adjustments were revised from the original adjustments included in the Company's Electric Commission Basis Report (CBR) filed on April 29, 2010:

- ab The original CBR was prepared using the Authorized Capital Structure and Debt Costs. The Company used the actual 2009 AMA Capital Structure and the actual 2009 AMA debt costs in this revised CBR filing.
- ac The original Power Supply adjustment had been incorrectly prepared in the original CBR. The short-term contracts had been omitted from the power supply calculation in error.

AVISTA UTILITIES
ELECTRIC RESULTS OF OPERATION
WASHINGTON RESTATED RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2009
(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.
	a	b	c	d	e	f	g
REVENUES							
1	Total General Business	\$457,237					
2	Interdepartmental Sales	871					
3	Sales for Resale	128,777					
4	Total Sales of Electricity	586,885	0	0	0	0	0
5	Other Revenue	30,908					
6	Total Electric Revenue	617,793	0	0	0	0	0
EXPENSES							
Production and Transmission							
7	Operating Expenses	161,787					
8	Purchased Power	184,472					
9	Depreciation and Amortization	22,459			(193)		
10	Taxes	8,617					
11	Total Production & Transmission	377,335	0	0	(193)	0	0
Distribution							
12	Operating Expenses	17,267					
13	Depreciation	16,891					
14	Taxes	35,403					
15	Total Distribution	69,561	0	0	0	0	0
16	Customer Accounting	10,118					
17	Customer Service & Information	19,729					
18	Sales Expenses	677					
Administrative & General							
19	Operating Expenses	39,022					
20	Depreciation	7,688					
21	Taxes						
22	Total Admin. & General	46,710	0	0	0	0	0
23	Total Electric Expenses	524,130	0	0	(193)	0	0
24	OPERATING INCOME BEFORE FIT	93,663	0	0	193	0	0
FEDERAL INCOME TAX							
25	Current Accrual	7,414					
26	Deferred Income Taxes	12,904					56
27	Amortized ITC - Noxon	(29)					
28	NET OPERATING INCOME	\$73,374	\$0	\$0	\$193	\$0	(\$56)
RATE BASE							
PLANT IN SERVICE							
29	Intangible	\$56,196					
30	Production	678,566			(7,390)	426	(5,248)
31	Transmission	301,090					
32	Distribution	602,201					
33	General	98,727					
34	Total Plant in Service	1,736,780	0	0	(7,390)	426	(5,248)
35	ACCUMULATED DEPRECIATION	576,519			(5,690)		(3,964)
36	ACCUM. PROVISION FOR AMORTIZATION	9,302					
37	Total Accum. Depreciation & Amort.	585,821	0	0	(5,690)	0	(3,964)
38	GAIN ON SALE OF BUILDING			(322)			
39	WORKING CAPITAL						
40	DEFERRED TAXES		(163,716)	113			528
41	TOTAL RATE BASE	\$1,150,959	(\$163,716)	(\$209)	(\$1,700)	\$426	(\$756)
42	RATE OF RETURN	6.38%					

AVISTA UTILITIES
ELECTRIC RESULTS OF OPERATION
WASHINGTON RESTATED RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2009
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Customer Advances	Customer Deposits	Settlement Exchange Power	CDA Settlement	Spokane River Relicensing	Montana Lease
	a	h	i	j	k	l	m
REVENUES							
1	Total General Business						
2	Interdepartmental Sales						
3	Sales for Resale						
4	Total Sales of Electricity	0	0	0	0	0	0
5	Other Revenue						
6	Total Electric Revenue	0	0	0	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	0	0	0
Distribution							
12	Operating Expenses						
13	Depreciation						
14	Taxes						
15	Total Distribution	0	0	0	0	0	0
16	Customer Accounting						
17	Customer Service & Information		10				
18	Sales Expenses						
Administrative & General							
19	Operating Expenses						
20	Depreciation						
21	Taxes						
22	Total Admin. & General	0	0	0	0	0	0
23	Total Electric Expenses	0	10	0	0	0	0
24	OPERATING INCOME BEFORE FIT	0	(10)	0	0	0	0
FEDERAL INCOME TAX							
25	Current Accrual		(4)				
26	Deferred Income Taxes						
27	Amortized ITC - Noxon						
28	NET OPERATING INCOME	\$0	(\$6)	\$0	\$0	\$0	\$0
RATE BASE							
PLANT IN SERVICE							
29	Intangible				\$673	\$247	
30	Production			79,626			5,075
31	Transmission						
32	Distribution	(257)	(3,060)				
33	General						
34	Total Plant in Service	(257)	(3,060)	79,626	673	247	5,075
35	ACCUMULATED DEPRECIATION						
36	ACCUM. PROVISION FOR AMORTIZATION			55,943			
37	Total Accum. Depreciation & Amort.	0	0	55,943	0	0	0
38	GAIN ON SALE OF BUILDING						
39	WORKING CAPITAL						
40	DEFERRED TAXES			(4,256)	(236)	(78)	(1,776)
41	TOTAL RATE BASE	(\$257)	(\$3,060)	\$19,427	\$437	\$169	\$3,299
42	RATE OF RETURN						

AVISTA UTILITIES
ELECTRIC RESULTS OF OPERATION
WASHINGTON RESTATED RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2009
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Subtotal Actual	Eliminate B & O Taxes	Property Tax	Uncollect. Expense	Regulatory Expense	Injuries and Damages	FIT
	a	-	n	o	p	q	r	s
REVENUES								
1	Total General Business	\$457,237	\$ (15,422)					
2	Interdepartmental Sales	872						
3	Sales for Resale	128,777						
4	Total Sales of Electricity	586,886	(15,422)	0	0	0	0	0
5	Other Revenue	30,908	(17)					
6	Total Electric Revenue	617,794	(15,439)	0	0	0	0	0
EXPENSES								
Production and Transmission								
7	Operating Expenses	161,787						
8	Purchased Power	184,472						
9	Depreciation and Amortization	22,266						
10	Taxes	8,617		397				
11	Total Production & Transmission	377,142	0	397	0	0	0	0
Distribution								
12	Operating Expenses	17,267						
13	Depreciation	16,891						
14	Taxes	35,403	(15,384)	(288)				
15	Total Distribution	69,561	(15,384)	(288)	0	0	0	0
16	Customer Accounting	10,118			(65)			
17	Customer Service & Information	19,739						
18	Sales Expenses	677						
Administrative & General								
19	Operating Expenses	39,022				72	(54)	
20	Depreciation	7,688						
21	Taxes			(3)				
22	Total Admin. & General	46,710	0	(3)	0	72	(54)	0
23	Total Electric Expenses	523,947	(15,384)	106	(65)	72	(54)	0
24	OPERATING INCOME BEFORE FIT	93,847	(55)	(106)	65	(72)	54	0
FEDERAL INCOME TAX								
25	Current Accrual	7,410	(19)	(37)	23	(25)	19	945
26	Deferred Income Taxes	12,960						(26)
27	Amortized ITC - Noxon	(29)						(29)
28	NET OPERATING INCOME	\$73,506	(\$36)	(\$69)	\$42	(\$47)	\$35	(\$890)
RATE BASE								
PLANT IN SERVICE								
29	Intangible	\$57,116						
30	Production	751,055						
31	Transmission	301,090						
32	Distribution	598,884						
33	General	98,727						
34	Total Plant in Service	1,806,872	0	0	0	0	0	0
35	ACCUMULATED DEPRECIATION	566,865						
36	ACCUM. PROVISION FOR AMORTIZATION	65,245						
37	Total Accum. Depreciation & Amort.	632,110	0	0	0	0	0	0
38	GAIN ON SALE OF BUILDING	(322)						
39	WORKING CAPITAL							
40	DEFERRED TAXES	(169,421)						
41	TOTAL RATE BASE	\$1,005,019	\$0	\$0	\$0	\$0	\$0	\$0
42	RATE OF RETURN	7.31%						

AVISTA UTILITIES
ELECTRIC RESULTS OF OPERATION
WASHINGTON RESTATED RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2009
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment	Eliminate A/R Expenses	Office Space Charges to Subsidiaries	Restate Excise Taxes	Net Gains/losses
	a	t	u	v	w	x	y
REVENUES							
1	Total General Business	\$ (32,762)					
2	Interdepartmental Sales						
3	Sales for Resale						
4	Total Sales of Electricity	(32,762)	0	0	0	0	0
5	Other Revenue						
6	Total Electric Revenue	(32,762)	0	0	0	0	0
EXPENSES							
Production and Transmission							
7	Operating Expenses	(31,567)	11				
8	Purchased Power						
9	Depreciation and Amortization						
10	Taxes						
11	Total Production & Transmission	(31,567)	11	0	0	0	0
Distribution							
12	Operating Expenses						(82)
13	Depreciation						
14	Taxes	(1,265)				(11)	
15	Total Distribution	(1,265)	0	0	0	(11)	(82)
16	Customer Accounting	(104)		(279)			
17	Customer Service & Information						
18	Sales Expenses						
Administrative & General							
19	Operating Expenses	(62)			(7)		
20	Depreciation						
21	Taxes						
22	Total Admin. & General	(62)	0	0	(7)	0	0
23	Total Electric Expenses	(32,998)	11	(279)	(7)	(11)	(82)
24	OPERATING INCOME BEFORE FIT	236	(11)	279	7	11	82
FEDERAL INCOME TAX							
25	Current Accrual	(10,966)	(4)	98	2	4	29
26	Deferred Income Taxes	11,049					
27	Amortized ITC - Noxon						
28	NET OPERATING INCOME	\$153	(\$7)	\$181	\$5	\$7	\$53
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
35	ACCUMULATED DEPRECIATION						
36	ACCUM. PROVISION FOR AMORTIZATION						
37	Total Accum. Depreciation & Amort.	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
42	RATE OF RETURN						

AVISTA UTILITIES
ELECTRIC RESULTS OF OPERATION
WASHINGTON RESTATED RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2009
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Revenue Normalization	Misc Restating	Restate Debt Interest	Normalized Power Supply	Restated TOTAL
	a	z	aa	ab	ac	
REVENUES						
1	Total General Business	\$ (6,435)				\$402,618
2	Interdepartmental Sales					872
3	Sales for Resale				(97,286)	31,491
4	Total Sales of Electricity	(6,435)	0	0	(97,286)	434,981
5	Other Revenue				(21,496)	9,395
6	Total Electric Revenue	(6,435)	0	0	(118,782)	444,376
EXPENSES						
Production and Transmission						
7	Operating Expenses				(42,632)	87,599
8	Purchased Power				(79,603)	104,869
9	Depreciation and Amortization					22,266
10	Taxes					9,014
11	Total Production & Transmission	0	0	0	(122,235)	223,748
Distribution						
12	Operating Expenses					17,267
13	Depreciation					16,809
14	Taxes	(248)				18,207
15	Total Distribution	(248)	0	0	0	52,283
16	Customer Accounting	(24)				9,646
17	Customer Service & Information		(3)			19,736
18	Sales Expenses		(17)			660
Administrative & General						
19	Operating Expenses	(13)	(497)			38,461
20	Depreciation					7,688
21	Taxes					(3)
22	Total Admin. & General	(13)	(497)	0	0	46,146
23	Total Electric Expenses	(285)	(517)	0	(122,235)	352,219
24	OPERATING INCOME BEFORE FIT	(6,150)	517	0	3,453	92,157
FEDERAL INCOME TAX						
25	Current Accrual	(2,153)	181	1,438	1,209	(1,846)
26	Deferred Income Taxes					23,983
27	Amortized ITC - Noxon					(58)
28	NET OPERATING INCOME	(\$3,997)	\$336	(\$1,438)	\$2,244	\$70,078
RATE BASE						
PLANT IN SERVICE						
29	Intangible					\$57,116
30	Production					751,055
31	Transmission					301,090
32	Distribution					598,884
33	General					98,727
34	Total Plant in Service	0	0	0	0	1,806,872
35	ACCUMULATED DEPRECIATION					566,865
36	ACCUM. PROVISION FOR AMORTIZATION					65,245
37	Total Accum. Depreciation & Amort.	0	0	0	0	632,110
38	GAIN ON SALE OF BUILDING					(322)
39	WORKING CAPITAL					(169,421)
40	DEFERRED TAXES					
41	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$1,005,019
42	RATE OF RETURN					6.97%

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

REVISED
 RESTATE
 DEBT INTEREST
 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	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%)	1,438	1,438	0
26	Deferred income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	(\$1,438)	(\$1,438)	\$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

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AVISTA UTILITIES
Restate Debt Interest - Proforma
Washington - Electric
TWELVE MONTHS ENDED DECEMBER 31, 2009
(000's)

	<u>Adjustment Description</u>	<u>REVISED</u> Rate Base Adjustments
b	Per Results Report	1,150,959
c	Deferred FIT Rate Base	(163,716)
d	Deferred Gain on Office Building	(209)
e	Colstrip 3 AFUDC Elimination	(1,700)
f	Colstrip Common AFUDC	426
g	Kettle Falls Disallow.	(756)
h	Customer Advances	(257)
i	Customer Deposits	(3,060)
j	Settlement Exchange Power	19,427
k	CDA Settlement	437
l	Spokane River Relicensing	169
m	Montana Lease	3,299
n	Eliminate B & O Taxes	0
o	Property Tax	0
p	Uncollect. Expense	0
q	Regulatory Expense	0
r	Injuries and Damages	0
s	FIT	0
t	Eliminate WA Power Cost Defer	0
u	Nez Perce Settlement Adjustment	0
v	Eliminate A/R Expenses	0
w	Office Space Charges to Subsidiaries	0
x	Restate Excise Taxes	0
y	Net Gains/losses	0
z	Revenue Normalization	0
aa	Misc Restating	0
ac	Normalized Power Supply	0
	Restated Rate Base	1,005,019
	Weighted Average Cost of Debt	3.14%
	Restated Debt Interest	\$31,558
	Interest Per Results (E-FIT-12A)	35,665
	Increase (Decrease) in Interest Expense	(4,107)
	FIT Rate	x 0.350
	Increase (Decrease) in FIT	\$1,438

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AVISTA UTILITIES
Actual AMA Capital Structure 12/31/2009
Washington - Electric System
REVISED

<u>Component</u>	<u>Capital Structure</u>	<u>ProForma Cost</u>	<u>ProForma Weighted Cost</u>
Total Debt	51.83%	6.049%	3.14%
Pref Trust	0.00%	0.00%	0.00%
Common	48.17%	10.20%	4.91%
Total	<u>100.00%</u>		<u>8.05%</u>

WA wtd debt
3.14%

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

NORMALIZED
POWER SUPPLY
ADJUSTMENT
REVISED ELECTRIC

ac-1

Line No.	DESCRIPTION	System	Washington	Idaho
REVENUES				
1	Total General Business	\$0		
2	Interdepartmental Sales			
3	Sales For Resale	(97,286)	(97,286)	
4	Total Sales of Electricity	(97,286)	(97,286)	0
5	Other Revenue	(21,496)	(21,496)	
6	Total Electric Revenue	(118,782)	(118,782)	0
EXPENSES				
Production and Transmission				
7	Operating Expenses	(14,264)	(14,264)	
8	Purchased Power	(107,970)	(107,970)	
9	Depreciation and Amortization	0		
10	Taxes			
11	Total Production & Transmission	(122,234)	(122,234)	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	(122,234)	(122,234)	0
24	Operating Income before FIT	3,452	3,452	0
Federal Income Taxes				
25	Current Accrual	35.0%	1,208	1,208
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$2,244	\$2,244	\$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

Avista Corporation
WA Power Supply Adjustment
Normalize 2009 Adjustment

REVISED

	Power Supply Adjustment	Less Idaho Direct Potlatch Adjustment (1)	System Net Power Supply Adjustment	Total Washington Adjustment 64.87%	Total Idaho Adjustment 35.13%
P/T Allocation Percentages					
447 Sales for Resale	-\$149,970		-\$149,970	-\$97,286	-\$52,684
453 Sales of Water and Water Power	0		\$0	0	0
454 Misc Rents	0		0	0	0
456 Other Electric Revenue	-\$33,137		-\$33,137	-\$21,496	-\$11,641
Total Revenue	-\$183,107	0	-\$183,107	-\$118,782	-\$64,325
501 Thermal Fuel Expense	4,032		\$4,032	2,616	1,416
546 Other Power Gen Supvsn & Eng	0		\$0	0	0
547 Other Fuel Expense	-\$37,271		-\$37,271	-\$24,178	-\$13,093
536 Water for Power	0		\$0	0	0
555 Purchased Power	-\$142,124	-\$19,413	-\$122,711	-\$79,603	-\$43,108
549 Misc Other Gen Expense	0		\$0	0	0
550 Rents	0		\$0	0	0
556 System Control & Dispatch	0		\$0	0	0
557 Other Expenses	-\$32,480		-\$32,480	-\$21,070	-\$11,410
565 Trans. of Elec. by Others	0		0	0	0
Total Expense	-\$207,843	-\$19,413	-\$188,430	-\$122,235	-\$66,195
Net Income Before Income Taxes	24,736	19,413	5,323	3,453	1,870
Idaho State Income Tax					21
Net Income before FIT				3,453	1,849
Federal Income Tax				1,209	647
Net Income				\$2,244	\$1,202

(1) The Potlatch cogeneration purchase is directly assigned to Idaho. The power supply worksheets remove Potlatch cogeneration. It is necessary to add back the Potlatch cogeneration removal so that the adjustment only reflects system power supply revenue and expense amounts that are allocated to jurisdictions.

If it was determined necessary to normalize the Potlatch cogeneration amount, any adjustment would be directly assigned to Idaho.

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Avista Corp.
Power Supply Commission Basis Report - Washington Jurisdiction
System Numbers - Jan 2009 - Dec 2009 Actual vs Jan 2009 - Dec 2009 Normalized

Line No.	Jan 09 - Dec 09 Actuals	Adjustment	Jan 09 - Dec 09 Normalized
<u>555 PURCHASED POWER</u>			
1	\$0	\$36,458	\$36,458
2	198,063	-198,063	0
3	1,658	0	1,658
4	4,989	0	4,989
5	1,412	0	1,412
6	11,202	0	11,202
7	4,999	0	4,999
8	5,333	0	5,333
9	365	0	365
10	14,078	1,465	15,543
11	7	0	7
12	904	0	904
13	1,865	0	1,865
14	1,792	0	1,792
15	1,511	-1,511	0
16	1,535	-1,535	0
17	139	-33	106
18	-142	142	0
19	6,789	0	6,789
20	6,745	0	6,745
21	6,657	0	6,657
22	7,556	0	7,556
23	1,661	-1,661	0
24	1,101	-1,101	0
25	19,413	-19,413	0
26	622	0	622
27	686	-686	0
28	2,846	84	2,930
29	303,786	-185,853	117,933
<u>557 OTHER EXPENSES</u>			
30	124	0	124
31	350	0	350
32	32,480	-32,480	0
33	32,954	-32,480	474
<u>501 THERMAL FUEL EXPENSE</u>			
34	7,450	230	7,680
35	47	0	47
36	13,336	3,802	17,138
37	113	0	113
38	20,946	4,032	24,978
<u>547 OTHER FUEL EXPENSE</u>			
39	57,429	-33,161	24,268
40	2,628	-2,457	171
41	3	26	29
42	1,461	-1,412	49
43	303	-267	36
44	61,824	-37,271	24,553
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>			
45	789	0	789
46	13	0	13
47	25	0	25
48	332	0	332

* adjusted for ST contracts System \$43,729 m
\$142,124

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Avista Corp.
Power Supply Commission Basis Report - Washington Jurisdiction
System Numbers - Jan 2009 - Dec 2009 Actual vs Jan 2009 - Dec 2009 Normalized

Line No.	Jan 09 - Dec 09		Jan 09 - Dec 09 Normalized
	Actuals	Adjustment	
49	8,432	0	8,432
50	1,173	0	1,173
51	1,530	0	1,530
52	45	0	45
53	140	0	140
54	226	0	226
55	647	0	647
56	13,352	0	13,352
<u>536 WATER FOR POWER</u>			
57	716	0	716
<u>549 MISC OTHER GENERATION EXPENSE</u>			
58	160	0	160
59	433,738	-251,572	182,166
<u>447 SALES FOR RESALE</u>			
60	0	15,027	15,027
61	158,707	-158,707	0
62	1,748	0	1,748
63	1,642	144	1,786
64	511	-450	61
65	613	-223	390
66	4,554	-1,740	2,814
67	313	-175	138
68	27,648	-1,927	25,721
69	686	-686	0
70	1,233	-1,233	0
71	197,655	-149,970	47,685
<u>456 OTHER ELECTRIC REVENUE</u>			
72	144	0	144
73	33,137	-33,137	0
74	33,281	-33,137	144
<u>453 SALES OF WATER AND WATER POWER</u>			
75	381	0	381
<u>454 MISC RENTS</u>			
76	29	0	29
77	231,346	-183,107	48,239
78	202,392	-68,465	133,927
79		19,413	
80		-49,052	

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2009 Commission Basis Report
Actual Short-Term Transactions Not Included in CBR Normalized 2009 Expense

<u>Transactions</u>	<u>Mark to Model Price</u>
Electric Physical	-\$935,080
Electric Financial	\$30,018,516
Natural Gas Physical	\$14,645,246
Total (1)	\$43,728,682 <i>System</i>

- 1) This means the normalized 2009 expense is \$43,728,682 higher (system) if the actual short-term transaction are included.