

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-10 _____

EXHIBIT NO. _____ (RLM-3)

RONALD L. MCKENZIE
REPRESENTING AVISTA CORPORATION

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REG. & COMPL. DIV.
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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Avista Utilities
Colstrip Fixed Costs
2009 Actual and Authorized

<u>Line No.</u>	<u>Total System</u>		<u>Difference</u>
	<u>2009 Actual</u>	<u>Authorized</u>	
1	\$289,592,710	\$291,870,651	
2	-187,366,482	-177,279,311	
3	-27,337,642	-29,673,778	
4	<u>\$74,888,586</u>	<u>\$84,917,562</u>	
5	8.22%	8.22%	
6	<u>\$6,155,842</u>	<u>\$6,980,224</u>	
7	-917,385	-1,040,240	
8	7,641,355	7,714,912	
9	<u>12,004,742</u>	<u>10,103,076</u>	
10	<u>\$24,884,554</u>	<u>\$23,757,972</u>	\$1,126,582
11			<u>64.590%</u>
12			<u>\$727,659</u>
	<u>Tax benefit of debt return</u>		
13	\$74,888,586	\$84,917,562	
14	3.50%	3.50%	
15	<u>\$2,621,101</u>	<u>\$2,972,115</u>	
16	-35%	-35%	
17	<u>-\$917,385</u>	<u>-\$1,040,240</u>	

Authorized costs result from the Multiparty Settlement Stipulation approved in Docket No. UE-080416 by Order 08 dated December 29, 2008. The test period was 2007 and rates were effective January 1, 2009.

Item 6(E) of the Settlement Agreement approved by Order 03 in Docket UE-060181 dated June 16, 2006, defines fixed costs to be return on rate base net of tax, depreciation expense, and operation and maintenance expense not included in the net power costs and other production costs related to the plant.