

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-090134

DOCKET NO. UG-090135

DOCKET NO. UG-060518

(consolidated)

EXHIBIT NO. ____ (TLK-9)

TARA L. KNOX

REPRESENTING AVISTA CORPORATION

Avista Corporation
Electric Operations
Production Property Adjustment Calculation
(000's of Dollars)

CORRECTED REVISED STAFF EXHIBIT NO. ____ (DPK-6)

Highlight Notes Corrected Values

**Pro Forma adjustment PF-2
Production Property Adjustment Calculation**

Line No.	Adjustment	Description of Adjustment	Production		Transmission &		
			Revenue	Expense	Plant	Production Acc Depreciator	Deferred Tax
1		Per Results Report,	159,606	355,486	941,837	(335,350)	0
2			159,606	355,486	941,837	(335,350)	-
3	R-1	Deferred FIT Rate Base		-			(84,607)
4	R-2	Deferred Gain on Office Building	-	-			-
5	R-3	Colstrip 3 AFUDC Elimination		(202)	(7,452)	(5,496)	-
6	R-4	Colstrip Common AFUDC		-	436	-	-
7	R-5	Kettle Falls Disallow.		-	(5,248)	(3,796)	598
8	R-6	Customer Advances		-	-	-	-
9	R-7	Depreciation True-up		(685)	-	-	-
10	R-8	Settlement Exchange Power		-	79,626	(57,168)	(4,036)
11	R-9	Eliminate B & O Taxes		-	-	-	-
12	R-10	Property Tax		1,374	-	-	-
13	R-11	Uncollect. Expense		-	-	-	-
14	R-12	Regulatory Expense		-	-	-	-
15	R-13	Injuries and Damages		-	-	-	-
16	R-14	FIT		-	-	-	-
17	R-15	Eliminate WA Power Cost Defer		(17,668)	-	-	-
18	R-16	Nez Perce Settlement Adjustment		9	-	-	-
19	R-17	Eliminate A/R Expenses		-	-	-	-
20	R-18	Office Space Charges to Subsidiaries		-	-	-	-
21	R-19	Restate Excise Taxes		-	-	-	-
22	R-20	Net Gains/losses		-	-	-	-
23	R-21	Revenue Normalization		2,618	-	-	-
24	R-22	Miscellaneous Restating		-	-	-	-
25	R-23	Restate Debt Interest		-	-	-	-
26	R-24	Customer Deposit		-	-	-	-
27	R-25	Board of Director Meeting Costs		-	-	-	-
28		Restated Total	159,606	340,932	1,009,199	(401,810)	(88,045)
29							
30	PF 1	Pro Forma Power Supply	(83,651)	(74,046)	-		
31	PF 2	Pro Forma Prod Property Adj					
32	PF 3	Pro Forma Labor Non-Exec		599	-		
33	PF 4	Pro Forma Labor Exec		(28)	-		
34	PF 5	Pro Forma Transmission Rev/Exp	24	103	-		
35	PF 6	Pro Forma Capital Add 2008		-	-		
36	PF 7	Pro Forma Capital Add 2009		824	19,212	(839)	(529)
37	PF 8	Noxon Gen		156	14,591	(402)	(190)
38	PF 9	Pro Forma Asset Management		-	-		
39	PF 10	Information Services		-	-		
40	PF 11	Pro Forma Spokane Rvr Relicensing		3,636	26,703	(560)	(2,818)
41	PF 12	Pro Forma CDA Tribe Settlement		829	25,866	-	(8,384)
42	PF 13	Pro Forma Montana Lease		3,516	4,398		(1,539)
43	PF 14	Pro Forma Colstrip Mercury Emiss. O&M		1,227	-		
44	PF 15	Pro Forma Incentives		-	-		
45	PF 16	Pro Forma O&M Plant Expense		-	-		
46	PF 17	Pro Forma Employee Benefits		1,216	-		
47	PF 18	Pro Forma Insurance		-	-		
48	PF 19	Pro Forma Clark Fork PM&E		656	-		
49		Pro Forma Total	(83,627)	(61,312)	90,770	(1,801)	(13,460)
50		Total Transmission & Production	75,979	279,620	1,099,969	(403,612)	(101,505)
51							
52		2010 WA Retail Load in Power Supply	5,591,052				
53		Test Year WA Normalized Retail Load	5,487,574				
54		Production Factor	98.150%				
55							
56		Load-Adjusted Production/Transmission Costs	\$74,573	\$274,447	\$1,079,620	(\$396,145)	(\$99,628)
57							
58		Production Property Adjustment	(\$1,406)	(\$5,173)	(\$20,349)	\$7,467	\$1,877