

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

DEFERRED GAIN
ON OFFICE BUILDING
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	0		
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	0	0	0
26	Operating Income before FIT	0	0	0
Federal Income Taxes				
27	Current Accrual	0	0	0
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$0	\$0	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES	38	38	0
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING	(109)	(109)	0
43	TOTAL RATE BASE	(\$71)	(\$71)	\$0

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AVISTA UTILITIES
SALE/LEASEBACK OF GENERAL OFFICE FACILITY
RATE BASE ADJUSTMENT - DEFERRED GAIN AND RELATED TAXES
RATE PERIOD TWELVE MONTHS ENDED DECEMBER 31, 2009

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD	COMPANY		ELECTRIC		GAS	
	Deferred Gain Bal	Deferred Tax Bal	Deferred Gain Bal	Deferred Tax Bal	Deferred Gain Bal	Deferred Tax Bal
	253.850	190.850	253.850	190.850	253.850	190.850
			(ED)		(GD)	
Dec 2008	(784,368)	274,546	(588,276)	205,904	(196,092)	68,642
Dec 2009	(522,912)	183,046	(392,184)	137,276	(130,728)	45,770
TOTAL	(1,307,280)	457,592	(980,460)	343,180	(326,820)	114,412
Divide by 2	÷2	÷2	÷2	÷2	÷2	÷2
Beg/End Mo Avg	(653,640)	228,796	(490,230)	171,590	(163,410)	57,206
Jan 2009	(762,580)	266,921	(571,935)	200,185	(190,645)	66,736
Feb 2009	(740,792)	259,296	(555,594)	194,466	(185,198)	64,830
Mar 2009	(719,004)	251,671	(539,253)	188,747	(179,751)	62,924
Apr 2009	(697,216)	244,046	(522,912)	183,028	(174,304)	61,018
May 2009	(675,428)	236,421	(506,571)	177,309	(168,857)	59,112
Jun 2009	(653,640)	228,796	(490,230)	171,590	(163,410)	57,206
Jul 2009	(631,852)	221,171	(473,889)	165,871	(157,963)	55,300
Aug 2009	(610,064)	213,546	(457,548)	160,152	(152,516)	53,394
Sep 2009	(588,276)	205,921	(441,207)	154,433	(147,069)	51,488
Oct 2009	(566,488)	198,296	(424,866)	148,714	(141,622)	49,582
Nov 2009	(544,700)	190,671	(408,525)	142,995	(136,175)	47,676
TOTAL	(7,843,680)	2,745,552	(5,882,760)	2,059,080	(1,960,920)	686,472
Divide by 12	÷12	÷12	÷12	÷12	÷12	÷12
Ave Monthly Average	(653,640)	228,796	(490,230)	171,590	(163,410)	57,205

Allocation to Jurisdictions--Gas

	System	Washington	Idaho
Per Gas Allocation Note 2:	100.000%	66.516%	33.484%
Deferred Gain	(163,410)	(108,694)	(54,716)
Deferred Taxes	57,205	38,050	19,155
Net Gas Adj	(106,205)	(70,644)	(35,561)

GL Account Balance

Jurisdiction Statind:DL

Ferc Acct	Service	Accounting Period	Ferc Acct Desc	Beginning Balance	Monthly Activity	Ending Balance		
190850	ED	200901	ADFIT GAIN GENERAL OFFICE BLDG	205,903.65	-5,719.00	200,184.65	12/31/2008	\$205,903.65
		200902	ADFIT GAIN GENERAL OFFICE BLDG	200,184.65	-5,719.00	194,465.65		<u>-68,628.00</u>
		200903	ADFIT GAIN GENERAL OFFICE BLDG	194,465.65	-5,719.00	188,746.65		137,275.65
		200904	ADFIT GAIN GENERAL OFFICE BLDG	188,746.65	-5,719.00	183,027.65		
		200905	ADFIT GAIN GENERAL OFFICE BLDG	183,027.65	-5,719.00	177,308.65	12/31/2009	\$137,275.65
		200906	ADFIT GAIN GENERAL OFFICE BLDG	177,308.65	-5,719.00	171,589.65		<u>-68,628.00</u>
		200907	ADFIT GAIN GENERAL OFFICE BLDG	171,589.65	-5,719.00	165,870.65		68,647.65
		200908	ADFIT GAIN GENERAL OFFICE BLDG	165,870.65	-5,719.00	160,151.65		
		200909	ADFIT GAIN GENERAL OFFICE BLDG	160,151.65	-5,719.00	154,432.65	12/31/2010	\$68,647.65
		200910	ADFIT GAIN GENERAL OFFICE BLDG	154,432.65	-5,719.00	148,713.65		<u>-68,628.00</u>
		200911	ADFIT GAIN GENERAL OFFICE BLDG	148,713.65	-5,719.00	142,994.65		19.65
		200912	ADFIT GAIN GENERAL OFFICE BLDG	142,994.65	-5,719.00	137,275.65	12/31/2011	<u>-68,628.00</u>

190850	GD	200901	ADFIT GAIN GENERAL OFFICE BLDG	68,641.55	-1,906.00	66,735.55	12/31/2008	\$68,641.55
		200902	ADFIT GAIN GENERAL OFFICE BLDG	66,735.55	-1,906.00	64,829.55		<u>-22,872.00</u>
		200903	ADFIT GAIN GENERAL OFFICE BLDG	64,829.55	-1,906.00	62,923.55		45,769.55
		200904	ADFIT GAIN GENERAL OFFICE BLDG	62,923.55	-1,906.00	61,017.55		
		200905	ADFIT GAIN GENERAL OFFICE BLDG	61,017.55	-1,906.00	59,111.55	12/31/2009	\$45,769.55
		200906	ADFIT GAIN GENERAL OFFICE BLDG	59,111.55	-1,906.00	57,205.55		<u>-22,872.00</u>
		200907	ADFIT GAIN GENERAL OFFICE BLDG	57,205.55	-1,906.00	55,299.55		22,897.55
		200908	ADFIT GAIN GENERAL OFFICE BLDG	55,299.55	-1,906.00	53,393.55		
		200909	ADFIT GAIN GENERAL OFFICE BLDG	53,393.55	-1,906.00	51,487.55	12/31/2010	\$22,897.55
		200910	ADFIT GAIN GENERAL OFFICE BLDG	51,487.55	-1,906.00	49,581.55		<u>-22,872.00</u>
		200911	ADFIT GAIN GENERAL OFFICE BLDG	49,581.55	-1,906.00	47,675.55		25.55
		200912	ADFIT GAIN GENERAL OFFICE BLDG	47,675.55	-1,906.00	45,769.55	12/31/2011	<u>-22,872.00</u>

253850	ED	200901	DEF GAIN ON BLDG SALE/LEASEBAC	-588,276.00	16,341.00	-571,935.00	12/31/2008	(\$588,276.00)
		200902	DEF GAIN ON BLDG SALE/LEASEBAC	-571,935.00	16,341.00	-555,594.00		<u>196,092.00</u>
		200903	DEF GAIN ON BLDG SALE/LEASEBAC	-555,594.00	16,341.00	-539,253.00		-392,184.00
		200904	DEF GAIN ON BLDG SALE/LEASEBAC	-539,253.00	16,341.00	-522,912.00		
		200905	DEF GAIN ON BLDG SALE/LEASEBAC	-522,912.00	16,341.00	-506,571.00	12/31/2009	(\$392,184.00)
		200906	DEF GAIN ON BLDG SALE/LEASEBAC	-506,571.00	16,341.00	-490,230.00		<u>196,092.00</u>
		200907	DEF GAIN ON BLDG SALE/LEASEBAC	-490,230.00	16,341.00	-473,889.00		-196,092.00
		200908	DEF GAIN ON BLDG SALE/LEASEBAC	-473,889.00	16,341.00	-457,548.00		
		200909	DEF GAIN ON BLDG SALE/LEASEBAC	-457,548.00	16,341.00	-441,207.00	12/31/2010	(\$196,092.00)
		200910	DEF GAIN ON BLDG SALE/LEASEBAC	-441,207.00	16,341.00	-424,866.00		<u>196,092.00</u>
		200911	DEF GAIN ON BLDG SALE/LEASEBAC	-424,866.00	16,341.00	-408,525.00		0.00
		200912	DEF GAIN ON BLDG SALE/LEASEBAC	-408,525.00	16,341.00	-392,184.00	12/31/2011	<u>196,092.00</u>

253850	GD	200901	DEF GAIN ON BLDG SALE/LEASEBAC	-196,092.00	5,447.00	-190,645.00	12/31/2008	(\$196,092.00)
		200902	DEF GAIN ON BLDG SALE/LEASEBAC	-190,645.00	5,447.00	-185,198.00		<u>65,364.00</u>
		200903	DEF GAIN ON BLDG SALE/LEASEBAC	-185,198.00	5,447.00	-179,751.00		-130,728.00
		200904	DEF GAIN ON BLDG SALE/LEASEBAC	-179,751.00	5,447.00	-174,304.00		
		200905	DEF GAIN ON BLDG SALE/LEASEBAC	-174,304.00	5,447.00	-168,857.00	12/31/2009	(\$130,728.00)
		200906	DEF GAIN ON BLDG SALE/LEASEBAC	-168,857.00	5,447.00	-163,410.00		<u>65,364.00</u>
		200907	DEF GAIN ON BLDG SALE/LEASEBAC	-163,410.00	5,447.00	-157,963.00		-65,364.00
		200908	DEF GAIN ON BLDG SALE/LEASEBAC	-157,963.00	5,447.00	-152,516.00		
		200909	DEF GAIN ON BLDG SALE/LEASEBAC	-152,516.00	5,447.00	-147,069.00	12/31/2010	(\$65,364.00)
		200910	DEF GAIN ON BLDG SALE/LEASEBAC	-147,069.00	5,447.00	-141,622.00		<u>65,364.00</u>
		200911	DEF GAIN ON BLDG SALE/LEASEBAC	-141,622.00	5,447.00	-136,175.00		0.00
		200912	DEF GAIN ON BLDG SALE/LEASEBAC	-136,175.00	5,447.00	-130,728.00	12/31/2011	<u>65,364.00</u>