

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

GAS INVENTORY  
 ADJUSTMENT  
 GAS

E1

Line No.	Description	System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
<b>EXPENSES</b>				
5	Exploration & Development			
<b>Production</b>				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
<b>Underground Storage</b>				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
<b>Distribution</b>				
14	Operating Expenses			
15	Depreciation			
16	Taxes	0		
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
<b>Administrative and General</b>				
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
<b>Federal Income Taxes</b>				
27	Current Accrual	0	0	0
28	Deferred FIT			
29	Amort ITC			
30	NET OPERATING INCOME	\$0	\$0	\$0
<b>RATE BASE</b>				
<b>PLANT IN SERVICE</b>				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
<b>ACCUMULATED DEPRECIATION</b>				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY	8,440	8,440	0
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$8,440	\$8,440	\$0

**AVISTA UTILITIES**  
**Calculation of Gas Inventory**  
**Twelve Months Ended December 31, 2009**

**GAS IN STORAGE:**

		<u>Jackson Prairie</u>
		Acct 164100 GDAN
	Dec-08	25,582,737 •
	Dec-09	10,703,361 •
	Total	36,286,098
	Divide by 2	÷ 2
	Beg/End mo avg.	18,143,049 •
	Jan-09	18,469,913 •
	Feb-09	3,497,503 •
	Mar-09	1,700,115 •
	Apr-09	4,074,974 •
	May-09	10,078,148 •
	Jun-09	15,932,956 •
	Jul-09	14,203,431 •
	Aug-09	14,308,950 •
	Sep-09	14,578,674 •
	Oct-09	15,021,838 •
	Nov-09	14,777,723 •
	Totals	\$144,787,274
		÷12
	Average Monthly Average	\$12,065,606

	<u>Total</u>	<u>Washington</u>	<u>Idaho</u>
Allocation to Jurisdictions:			
Allocation Note 1	100.00%	• 69.95%	• 30.05%
System Contract Demand-SGS-1 Demand			
INVENTORY STORAGE ADJ	12,065,606	8,439,891	3,625,715

NOTES:  
(1) From account balance listing - Jackson Prairie.

GL Account Balance Ferc Account : '164100'

Ferc Acct:164100 Service:GD Jurisdiction:AN Ferc Acct Desc:GAS STORED UNDERGNI

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
200901	25,582,736.89	-7,112,824.26	18,469,912.63
200902	18,469,912.63	-14,972,409.85	3,497,502.78
200903	3,497,502.78	-1,797,388.06	1,700,114.72
200904	1,700,114.72	2,374,859.04	4,074,973.76
200905	4,074,973.76	6,003,174.46	10,078,148.22
200906	10,078,148.22	5,854,808.14	15,932,956.36
200907	15,932,956.36	-1,729,525.36	14,203,431.00
200908	14,203,431.00	105,519.03	14,308,950.03
200909	14,308,950.03	269,723.50	14,578,673.53
200910	14,578,673.53	443,164.78	15,021,838.31
200911	15,021,838.31	-244,115.18	14,777,723.13
200912	14,777,723.13	-4,074,361.95	10,703,361.18
Total for All Values	152,226,961.36	-14,879,375.71	137,347,585.65
200812	38,676,072.49	-13,093,335.60	25,582,736.89