

Avista Corp.
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170



October 1, 2009

Oregon Public Utility Commission
Attn: Filing Center
Administrative Regulatory Operations
550 Capitol St. N.E. Suite 215
Salem, OR 97308-2551

RE: UG186 – Joint Testimony & Exhibits

Avista Corporation d/b/a/ Avista Utilities, hereby submits for filing an original and five copies of REVISED Exhibit 101, Attachment A, page 1 of the Joint Testimony and Exhibits. Exhibit 101 of the Joint Testimony is the Stipulation for UG 186 filed on September 29, 2009. Therefore, the revision that was made to the Stipulation, Attachment A will be carried through to the Joint Testimony Exhibits. Please see the REVISED Stipulation Attachment A, page 1 and the associated cover letter for details of the changes.

If you have any questions regarding these changes, please contact Karen Schuh at 509-495-2293 or by e-mail at karen.schuh@avistacorp.com

Sincerely,

A handwritten signature in black ink, appearing to read "David Meyer", with a horizontal line extending to the right.

David Meyer
Vice President and Chief Counsel
Avista Corporation
509-495-4316
David.Meyer@avistacorp.com

Enclosures
cc: Service List

Avista Utilities
UG 186

Results of Operations
Twelve Months Ended December 31, 2010
(\$000)

Revised -
Exhibit 101

REVISED-Attachment A

	Results Per Company Filing (1)	Adjustments (2)	Adjusted (3)	Required Change for Reasonable Return (4)	Results at Reasonable Return (5)
SUMMARY SHEET					
1 Operating Revenues					
2 General Business	\$120,417	\$451	\$120,868	\$8,750	\$129,618
3 Transportation	2,386	0	2,386	0	2,386
4 Other Revenues	149	0	149	0	149
5 Total Operating Revenues	\$122,952	\$451	\$123,403	\$8,750	\$132,153
6 Operating Expenses					
7 Gas Purchased	\$89,027	\$210	\$89,237	\$0	\$89,237
8 General Operations & Maintenance	10,663	(839)	9,824	0	9,824
9 Administrative and General	7,577	(397)	7,181	0	7,181
10 Total Operation & Maintenance	\$107,267	(\$1,025)	\$106,242	\$0	\$106,242
11 Depreciation & Amortization	5,499	(237)	5,262	0	5,262
12 Taxes Other than Income	5,389	(154)	5,235	0	5,235
13 Income Taxes	(73)	1,016	943	3,355	4,298
14 Uncollectibles Expense	0	(54)	(54)	0	(54)
15 Total Operating Expenses	\$118,082	(\$454)	\$117,627	\$3,355	\$120,982
16 Net Operating Revenues	\$4,870	\$905	\$5,776	\$5,151	\$10,927
17 Average Rate Base					
18 Electric Plant in Service	\$266,488	(\$9,979)	\$256,509	\$0	\$256,509
19 Less: Accumulated Depreciation & Amortization	(95,789)	(241)	(96,030)	0	(96,030)
20 Accumulated Deferred Income Taxes	(25,201)	195	(25,006)	0	(25,006)
21 Accumulated Deferred Inv. Tax Credit	0	0	0	0	0
22 Net Utility Plant	\$145,498	(\$10,024)	\$135,474	\$0	\$135,474
23 Plant Held for Future Use	\$0	\$0	\$0	\$0	\$0
24 Acquisition Adjustments	0	0	0	0	0
25 Working Capital	0	(4,210)	(4,210)	0	(4,210)
26 Fuel Stock	0	0	0	0	0
27 Materials & Supplies	2,151	0	2,151	0	2,151
28 Customer Advances for Construction	0	0	0	0	0
29 Weatherization Loans	0	0	0	0	0
30 Prepayments	0	0	0	0	0
31 Misc. Deferred Debits	0	0	0	0	0
32 Misc. Rate Base Additions/(Deductions)	0	0	0	0	0
33 Total Average Rate Base	\$147,649	(\$14,234)	\$133,415	\$0	\$133,415
34 Rate of Return	3.30%		4.33%		8.19%
35 Implied Return on Equity	N/A		2.38%		10.10%
36					

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that I have this day served REVISED Exhibit 101, Attachment A, page 1 of Joint Testimony in Docket UG-186, upon the parties listed below by mailing a copy thereof, postage prepaid and/or by electronic mail.

W Chad Stokes
Tommy Brooks
Cable Huston Benedict
Haagensen & Lloyd, LLP
1001 SW 5th, Suite 2000
Portland, OR 97204-1136
cstokes@cablehuston.com
tbrooks@cablehuston.com

W Citizens' Utilities Board
610 SW Broadway, Suite 308
Portland, OR 97205-3404
bob@OregonCUB.org
catriona@oregoncub.org
gordon@oregoncub.org
dockets@oregoncub.org

W Paula Pyron
Executive Director
Northwest Industrial Gas Users
4113 Wolfberry Court
Lake Oswego, OR 97035
ppyron@nwigu.org


W Ellen Blumenthal
GDS Associates, Inc.
13517 Queen Johanna Ct.
Corpus Christi, TX 78418
ellen.blumenthal@gdsassociates.com

Carla Owings
Public Utility Commission
PO Box 2148
550 Capitol St. NE, Suite 215
Salem, OR 97308-2148
carla.m.owings@state.or.us

Jason W. Jones
Department of Justice
1162 Court St. NE
Salem, OR 97301-4096
jason.w.jones@state.or.us

I declare under penalty of perjury that the foregoing is true and correct.

Dated at Spokane, Washington this 1st day of October 2009.



Patty Olsness
Rates Coordinator