

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

A₁

CUSTOMER
ADVANCES
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
REVENUES				
1	Total General Business	\$0		
2	Interdepartmental Sales			
3	Sales For Resale			
4	Total Sales of Electricity	0	0	0
5	Other Revenue			
6	Total Electric Revenue	0	0	0
EXPENSES				
Production and Transmission				
7	Operating Expenses			
8	Purchased Power			
9	Depreciation and Amortization			
10	Taxes			
11	Total Production & Transmission	0	0	0
Distribution				
12	Operating Expenses			
13	Depreciation			
14	Taxes			
15	Total Distribution	0	0	0
16	Customer Accounting			
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses			
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	0	0	0
24	Operating Income before FIT	0	0	0
Federal Income Taxes				
25	Current Accrual	0	0	0
26	Deferred income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$0	\$0	\$0
RATE BASE				
PLANT IN SERVICE				
29	Intangible			
30	Production			
31	Transmission			
32	Distribution	(257)	(257)	0
33	General			
34	Total Plant in Service	(257)	(257)	0
35	ACCUMULATED DEPRECIATION			
36	ACCUM. PROVISION FOR AMORTIZATION			
37	Total Accum. Depreciation & Amort.	0	0	0
38	GAIN ON SALE OF BUILDING			
39	WORKING CAPITAL			
40	DEFERRED TAXES			
41	TOTAL RATE BASE	(\$257)	(\$257)	\$0

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**AVISTA UTILITIES
 CUSTOMER ADVANCES
 AVERAGE OF MONTHLY AVERAGE SUMMARY
 TWELVE MONTHS ENDED DECEMBER 31, 2009**

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252100 CDAA	(\$300)	(\$131) •	(\$83)	(\$55)	(\$31)
252100 ED	(1,154,848)	(256,559) •	(898,289)		
252100 GD	(111,836)			(38,278)	(73,558)
TOTALS	(\$1,266,984)	• (\$256,690)	(\$898,372)	(\$38,333)	(\$73,589)

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**AVISTA UTILITIES
ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2009**

	Distribution		Unassigned Advances
	Plant	Percentage	Account 252100
WWP Elec			
WA	602,201,304	37.77%	(131)
ID	384,273,788	24.10%	(83)
WWP Gas			
WA	254,114,480	15.94%	(55)
ID	142,236,956	8.92%	(31)
WPNG Gas			
OR	211,416,154	13.26%	(46)
TOTAL	<hr/>	<hr/>	<hr/>
	1,594,242,682	100.0%	(346)

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**AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2009**

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD	TOTAL	ELECTRIC		GAS	
	Customer Advance Bal 252000	Wash 252000	Idaho 252000	Wash 252000	Idaho 252000
	CDAAs				
Dec 2008	0				
Dec 2009	0				
TOTAL	0				
Divide by 2	+2				
Beg/End Mo Avg	0				
Jan 2009	318				
Feb 2009	0				
Mar 2009	0				
Apr 2009	(790)				
May 2009	0				
Jun 2009	(3,678)				
Jul 2009	0				
Aug 2009	0				
Sep 2009	0				
Oct 2009	0				
Nov 2009	0				
TOTAL	(4,150)				
Divide by 12	+12				
	(346)	See allocation of unassigned customer advances worksheet.			
Ave Monthly Average	(300)	(131)	(83)	(55)	(31)

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AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2009

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD	TOTAL		ELECTRIC	
	Customer Advance Bal	252000	EDWA Wash	EDID Idaho
		252000	252000	252000
			WA	ID
Dec 2008	(1,141,051)		(245,878) •	(895,173) •
Dec 2009	(1,168,940)		(249,618) •	(919,322) •
TOTAL	(2,309,991)		(495,496)	(1,814,495)
Divide by 2	÷2		÷2	÷2
Beg/End Mo Avg	(1,154,996)		(247,748)	(907,248)
Jan 2009	(1,137,937)		(245,878) •	(892,059) •
Feb 2009	(1,133,818)		(244,298) •	(889,520) •
Mar 2009	(1,131,595)		(243,508) •	(888,087) •
Apr 2009	(1,157,371)		(269,368) •	(888,003) •
May 2009	(1,146,473)		(266,998) •	(879,475) •
Jun 2009	(1,141,220)		(262,258) •	(878,962) •
Jul 2009	(1,148,798)		(262,258) •	(886,540) •
Aug 2009	(1,146,281)		(262,258) •	(884,023) •
Sep 2009	(1,195,264)		(262,258) •	(933,006) •
Oct 2009	(1,191,445)		(262,258) •	(929,187) •
Nov 2009	(1,172,974)		(249,618) •	(923,356) •
TOTAL	(13,858,172)		(3,078,706)	(10,779,466)
Divide by 12	÷12		÷12	÷12
Ave Monthly Average	(1,154,848)		• (256,559)	(898,289)

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AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2009

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL	GAS	
		Customer Advance Bal 252000	GDWA Wash 252000	GDID Idaho 252000
Dec	2008	(122,036)	(48,478)	(73,558)
Dec	2009	(111,392)	(37,834)	(73,558)
TOTAL		(233,428)	(86,312)	(147,116)
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		(116,714)	(43,156)	(73,558)
Jan	2009	(111,392)	(37,834)	(73,558)
Feb	2009	(111,392)	(37,834)	(73,558)
Mar	2009	(111,392)	(37,834)	(73,558)
Apr	2009	(111,392)	(37,834)	(73,558)
May	2009	(111,392)	(37,834)	(73,558)
Jun	2009	(111,392)	(37,834)	(73,558)
Jul	2009	(111,392)	(37,834)	(73,558)
Aug	2009	(111,392)	(37,834)	(73,558)
Sep	2009	(111,392)	(37,834)	(73,558)
Oct	2009	(111,392)	(37,834)	(73,558)
Nov	2009	(111,392)	(37,834)	(73,558)
TOTAL		(1,342,026)	(459,330)	(882,696)
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		(111,836)	(38,278)	(73,558)

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GL Account Balance Ferc Account : '252000'

Ferc Acct:252000 Service:CD Jurisdiction:AA

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
200812	-532.63	532.63	0
200901	0.00	318.00	318.00
200902	318.00	-318.00	0.00
200903	0.00	0.00	0.00
200904	0.00	-790.20	-790.20
200905	-790.20	790.20	0.00
200906	0.00	-3,677.50	-3,677.50
200907	-3,677.50	3,677.50	0.00
200908	0.00	0.00	0.00
200909	0.00	0.00	0.00
200910	0.00	0.00	0.00
200911	0.00	0.27	0.27
200912	0.27	-0.27	0.00

H8

GL Account Balance Ferc Account : '252000'

Ferc Acct:252000 Service:ED Jurisdiction:WA

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
200812	-253,777.50	7,900.00	-245,877.50
200901	-245,877.50	0.00	-245,877.50
200902	-245,877.50	1,580.00	-244,297.50
200903	-244,297.50	790.00	-243,507.50
200904	-243,507.50	-25,860.00	-269,367.50
200905	-269,367.50	2,370.00	-266,997.50
200906	-266,997.50	4,740.00	-262,257.50
200907	-262,257.50	0.00	-262,257.50
200908	-262,257.50	0.00	-262,257.50
200909	-262,257.50	0.00	-262,257.50
200910	-262,257.50	0.00	-262,257.50
200911	-262,257.50	12,640.00	-249,617.50
200912	-249,617.50	0.00	-249,617.50

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GL Account Balance Ferc Account : '252000'

Ferc Acct:252000 Service:ED Jurisdiction:ID

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
200812	-895,173.23	0	-895,173.23
200901	-895,173.23	3,114.00	-892,059.23
200902	-892,059.23	2,539.00	-889,520.23
200903	-889,520.23	1,433.00	-888,087.23
200904	-888,087.23	84.00	-888,003.23
200905	-888,003.23	8,528.00	-879,475.23
200906	-879,475.23	513.00	-878,962.23
200907	-878,962.23	-7,578.18	-886,540.41
200908	-886,540.41	2,517.00	-884,023.41
200909	-884,023.41	-48,983.00	-933,006.41
200910	-933,006.41	3,819.20	-929,187.21
200911	-929,187.21	5,831.00	-923,356.21
200912	-923,356.21	4,034.00	-919,322.21

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GL Account Balance Ferc Account : '252000'

Ferc Acct:252000 Service:GD Jurisdiction:WA

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
200812	-48,477.97	0	-48,477.97
200901	-48,477.97	10,644.23	-37,833.74
200902	-37,833.74	0.00	-37,833.74
200903	-37,833.74	0.00	-37,833.74
200904	-37,833.74	0.00	-37,833.74
200905	-37,833.74	0.00	-37,833.74
200906	-37,833.74	0.00	-37,833.74
200907	-37,833.74	0.00	-37,833.74
200908	-37,833.74	0.00	-37,833.74
200909	-37,833.74	0.00	-37,833.74
200910	-37,833.74	0.00	-37,833.74
200911	-37,833.74	0.00	-37,833.74
200912	-37,833.74	0.00	-37,833.74

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GL Account Balance Ferc Account : '252000'

Ferc Acct:252000 Service:GD Jurisdiction:ID

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
200812	-73,557.60	0	-73,557.60
200901	-73,557.60	0.00	-73,557.60
200902	-73,557.60	0.00	-73,557.60
200903	-73,557.60	0.00	-73,557.60
200904	-73,557.60	0.00	-73,557.60
200905	-73,557.60	0.00	-73,557.60
200906	-73,557.60	0.00	-73,557.60
200907	-73,557.60	0.00	-73,557.60
200908	-73,557.60	0.00	-73,557.60
200909	-73,557.60	0.00	-73,557.60
200910	-73,557.60	0.00	-73,557.60
200911	-73,557.60	0.00	-73,557.60
200912	-73,557.60	0.00	-73,557.60

RESULTS OPERATIONS

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ELECTRIC UTILITY PLANT											
For Twelve Months Ended December 31, 2009											
Average of Monthly Averages Basis											
1	350XXX	TRANSMISSION PLANT:									
1	352XXX	Land & Land Rights	0	15,935,363	15,935,363	0	10,337,270	10,337,270	0	5,598,093	5,598,093
1	353000	Structures & Improvements	0	15,862,408	15,862,408	0	10,289,944	10,289,944	0	5,572,464	5,572,464
1	354000	Station Equipment	0	174,668,549	174,668,549	0	113,307,488	113,307,488	0	61,361,061	61,361,061
1	355000	Towers & Fixtures	0	17,106,439	17,106,439	0	11,096,947	11,096,947	0	6,009,492	6,009,492
1	356000	Poles & Fixtures	0	129,318,679	129,318,679	0	83,889,027	83,889,027	0	45,429,652	45,429,652
1	357000	Overhead Conductors & Devices	0	104,443,861	104,443,861	0	67,752,733	67,752,733	0	36,691,128	36,691,128
1	358000	Underground Conduit	0	2,605,488	2,605,488	0	1,690,180	1,690,180	0	915,308	915,308
1	359000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,511,518	1,511,518	0	818,554	818,554
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,214,526	1,214,526	0	657,720	657,720
1		TOTAL TRANSMISSION PLANT	0	464,143,105	464,143,105	0	301,089,633	301,089,633	0	163,053,472	163,053,472
99	360200	DISTRIBUTION PLANT:									
99	360400	Land & Land Rights	4,233,478	0	4,233,478	3,270,162	0	3,270,162	963,316	0	963,316
99	361000	Land Easements	68,602	0	68,602	64,225	0	64,225	4,377	0	4,377
99	362000	Structures & Improvements	12,888,314	0	12,888,314	9,375,772	0	9,375,772	3,512,542	0	3,512,542
99	364000	Station Equipment	89,183,745	0	89,183,745	57,659,052	0	57,659,052	31,524,693	0	31,524,693
99	365000	Poles, Towers, & Fixtures	204,648,619	0	204,648,619	124,188,633	0	124,188,633	80,459,986	0	80,459,986
99	366000	Overhead Conductors & Devices	133,413,344	0	133,413,344	78,990,549	0	78,990,549	54,422,795	0	54,422,795
99	367000	Underground Conduit	72,769,758	0	72,769,758	44,850,573	0	44,850,573	27,919,185	0	27,919,185
99	368000	Underground Conductors & Devices	118,809,094	0	118,809,094	75,870,119	0	75,870,119	42,938,975	0	42,938,975
99	370000	Line Transformers	164,853,230	0	164,853,230	106,465,359	0	106,465,359	58,387,871	0	58,387,871
99	373XXX	Meters	112,516,930	0	112,516,930	69,507,211	0	69,507,211	43,009,719	0	43,009,719
99	374000	Street Light & Signal Systems	44,680,585	0	44,680,585	16,181,543	0	16,181,543	28,499,042	0	28,499,042
99	374000	Asset Recovery Obligation (NOT PICKED UP)	28,409,393	0	28,409,393	15,778,106	0	15,778,106	12,631,287	0	12,631,287
99		TOTAL DISTRIBUTION PLANT	986,475,092	0	986,475,092	602,201,304	0	602,201,304	384,273,788	0	384,273,788
4	389XXX	GENERAL PLANT: (From Report C-GPL)									
4	390XXX	Land & Land Rights	819,213	2,187,290	3,006,503	371,881	1,419,245	1,791,126	447,332	768,045	1,215,377
4	391XXX	Structures & Improvements	6,360,849	28,259,407	34,620,256	1,727,807	18,336,399	20,064,206	4,633,042	9,923,008	14,556,050
4	392XXX	Office Furniture & Equipment	0	22,341,611	22,341,611	0	14,496,578	14,496,578	0	7,845,033	7,845,033
4	393000	Transportation Equipment	7,294,578	4,951,062	12,245,640	5,034,058	3,212,546	8,246,604	2,260,520	1,738,516	3,999,036
4	394000	Stores Equipment	301,511	849,800	1,151,311	118,440	551,401	669,841	183,071	298,399	481,470
4	395000	Tools, Shop & Garage Equipment	1,762,143	3,557,433	5,319,576	1,321,756	2,308,276	3,630,032	440,387	1,249,157	1,689,544
4	396XXX	Laboratory Equipment	371,802	1,574,413	1,946,215	230,147	1,021,574	1,251,721	141,655	552,839	694,494
4	397XXX	Power Operated Equipment	17,673,506	6,394,759	24,068,265	11,413,038	4,149,303	15,562,341	6,260,468	2,245,456	8,505,924
4	398000	Communications Equipment	10,939,279	41,533,928	52,473,207	5,829,407	26,949,705	32,779,112	5,109,872	14,384,223	19,694,095
4	399100	Miscellaneous Equipment	6,566	359,649	366,215	1,831	233,362	235,193	4,735	126,287	131,022
99		Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
99		TOTAL GENERAL PLANT	45,529,447	112,009,352	157,538,799	26,048,365	72,678,389	98,726,754	19,481,082	39,330,963	58,812,045
1	182381	OTHER PLANT									
1		CDA Post Falls Settlement	0	28,504,550	28,504,550	0	18,490,902	18,490,902	0	10,013,648	10,013,648
99	107XXX	TOTAL PLANT IN SERVICE	1,032,315,657	1,705,428,537	2,737,744,194	628,560,787	1,106,332,904	1,734,893,691	403,754,870	599,095,633	1,002,850,503
99		CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
99		GROSS ELECTRIC PLANT	1,032,315,657	1,705,428,537	2,737,744,194	628,560,787	1,106,332,904	1,734,893,691	403,754,870	599,095,633	1,002,850,503

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Report ID:
 G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	417,899	40,744	458,643	249,449	27,683	277,132	168,450	13,061	181,511
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	3,764,295	3,764,295	0	2,557,575	2,557,575	0	1,206,720	1,206,720
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,126,405	2,126,405	0	1,444,743	1,444,743	0	681,562	681,562
		TOTAL INTANGIBLE PLANT--SOFTWARE	417,899	5,931,444	6,349,343	249,449	4,030,001	4,279,450	168,450	1,901,443	2,069,893
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	495,369	495,369	0	346,511	346,511	0	148,858	148,858
1	351XXX	Structures & Improvements	0	1,213,046	1,213,046	0	848,526	848,526	0	364,520	364,520
1	352XXX	Wells	0	14,509,758	14,509,758	0	10,149,576	10,149,576	0	4,360,182	4,360,182
1	353000	Lines	0	1,033,324	1,033,324	0	722,810	722,810	0	310,514	310,514
1	354000	Compressor Station Equipment	0	11,613,387	11,613,387	0	8,123,564	8,123,564	0	3,489,823	3,489,823
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	121,562	121,562	0	52,222	52,222
1	356000	Purification Equipment	0	416,536	416,536	0	291,367	291,367	0	125,169	125,169
1	357000	Other Equipment	0	1,706,423	1,706,423	0	1,193,643	1,193,643	0	512,780	512,780
		TOTAL UNDERGROUND STORAGE PLANT	0	31,161,627	31,161,627	0	21,797,559	21,797,559	0	9,364,068	9,364,068
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	61,007	0	61,007	503	0	503	60,504	0	60,504
6	375000	Structures & Improvements	581,352	22,254	603,606	418,972	15,619	434,591	162,380	6,635	169,015
6	376000	Mains	197,189,868	2,512,521	199,702,389	124,253,424	1,763,388	126,016,812	72,936,444	749,133	73,685,577
6	378000	Measuring & Reg Station Equip-General	4,217,482	57,440	4,274,922	2,661,777	40,314	2,702,091	1,555,705	17,126	1,572,831
6	379000	Measuring & Reg Station Equip-City Gate	5,748,683	60,967	5,809,650	1,579,690	42,789	1,622,479	4,168,993	18,178	4,187,171
6	380000	Services	130,463,628	0	130,463,628	86,038,002	0	86,038,002	44,425,626	0	44,425,626
6	381000	Meters	55,412,284	0	55,412,284	37,102,213	0	37,102,213	18,310,071	0	18,310,071
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,592,162	0	2,592,162	1,999,599	0	1,999,599	592,563	0	592,563
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	396,351,436	2,653,182	399,004,618	254,114,480	1,862,110	255,976,590	142,236,956	791,072	143,028,028
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	568,307	580,662	1,148,969	476,507	394,519	871,026	91,800	186,143	277,943
4	390XXX	Structures & Improvements	2,140,212	7,401,305	9,541,517	1,225,539	5,028,669	6,254,208	914,673	2,372,636	3,287,309
4	391XXX	Office Furniture & Equipment	0	6,023,298	6,023,298	0	4,092,409	4,092,409	0	1,930,889	1,930,889
4	392XXX	Transportation Equipment	4,008,504	832,104	4,840,608	2,955,303	565,356	3,520,659	1,053,201	266,748	1,319,949
4	393000	Stores Equipment	157,628	142,855	300,483	112,894	97,060	209,954	44,734	45,795	90,529
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,551,288	3,006,382	998,393	1,053,992	2,052,385	456,701	497,296	953,997
4	395000	Laboratory Equipment	143,062	313,762	456,824	107,901	213,179	321,080	35,161	100,583	135,744
4	396XXX	Power Operated Equipment	3,599,583	603,096	4,202,679	2,734,944	409,762	3,144,706	864,639	193,334	1,057,973

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GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Average Basis

Report ID:
 OR-PLT-12A

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
PLANT IN SERVICE					
INTANGIBLE PLANT:					
99	303000	Intangible Plant - Miscellaneous	410,126	0	410,126
99	C-IPL	Misc Intangible Pit (303000)	0	0	0
99	C-IPL	Misc Intangible Pit-Mainframe Software (303100)	1,721,932	0	1,721,932
99	C-IPL	Misc Intangible Plant-PC Software (303110)	943,564	0	943,564
		TOTAL INTANGIBLE PLANT	3,075,622	0	3,075,622
UNDERGROUND STORAGE PLANT:					
99	350100	Land in Fee	7,649	0	7,649
99	351100	S & I - Wells	0	0	0
99	351200	S & I - Compress Station	1,044	0	1,044
99	351300	S & I - Meas/Regulating Station	0	0	0
99	351400	S & I - Office	3,343	0	3,343
99	352000	Wells	1,899,028	0	1,899,028
99	352100	Wells - Leases	0	0	0
99	353000	Lines	61,889	0	61,889
99	354000	Compressor Sin Equipment	3,002,917	0	3,002,917
99	355000	Meas & Regulating Equipment	0	0	0
99	356000	Meas & Regulating Equipment	804	0	804
99	357000	Other Equipment	918	0	918
		TOTAL UNDERGROUND STORAGE PLANT	4,977,592	0	4,977,592
PRODUCTION PLANT:					
99	304000	Land & Land Rights	7,628	0	7,628
99	311XXX	LFG Equipment	0	0	0
		TOTAL PRODUCTION PLANT	7,628	0	7,628
DISTRIBUTION PLANT:					
99	374200	Land & Land Rights	17,965	0	17,965
99	374400	Land Easements	87,678	0	87,678
99	375000	Structures & Improvements	269,203	0	269,203
99	376000	Mains	119,628,913	0	119,628,913
99	378000	Measuring & Reg Station Equip-General	2,355,841	0	2,355,841
99	379000	Measuring & Reg Station Equip-City Gate	1,311,053	0	1,311,053
99	380000	Services	55,843,002	0	55,843,002
99	381000	Meters	30,873,607	0	30,873,607
99	385000	Industrial Measuring & Reg Sta Equip	1,028,353	0	1,028,353
99	387000	Other Equipment	539	0	539
		TOTAL DISTRIBUTION PLANT	211,416,154	0	211,416,154

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