

UG-082152-SI

Avista Corp.  
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Spokane, Washington 99220-3727  
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November 26, 2008

Commission Secretary  
Washington Utilities and  
Transportation Commission  
1300 S. Evergreen Park Drive SW  
PO Box 47250  
Olympia, WA 98504-7250

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COMMISSIONER  
WASHINGTON

In accordance with WAC 480-90-275 and WAC 480-100-275 please find enclosed the electric and gas Operating Reports for the month and the 12 months period ending October 31, 2008. We are filing this report monthly rather than quarterly per an arrangement with Mike Parvinen.

If you have any questions concerning these reports, please call me at (509) 495-4067.

Sincerely,

A handwritten signature in cursive script that reads "Patty Olsness".

Patty Olsness  
Rates Coordinator  
Avista Utilities

enclosures  
po

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 200810 , State Code : <All>

Accounting Period:200810 State Code:<All>

Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	277,733	7,125,398	10,201,657	277,454	163,027,401	214,865,784
17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	887	0	0	8,869
19 THEFT OF SERVICE-GAS	0	0	1,197	0	0	11,161
21 FIRM COMMERCIAL	32,841	4,934,203	6,021,461	32,872	101,101,001	120,211,533
22 INTERRUPTIBLE COMMERCIAL	27	395,212	375,060	27	3,331,205	3,175,970
31 FIRM- INDUSTRIAL	260	500,763	529,224	257	5,091,517	5,313,959
41 INTERRUPTIBLE-INDUSTRIAL	18	204,319	190,119	13	1,169,277	1,103,612
80 INTERDEPARTMENT REVENUE	55	18,704	20,377	54	427,793	456,666
88 MISC-SERVICING CUSTOMER INSTALLS	0	0	20,174	0	0	122,013
91 COMMERCIAL-TRANS OF GAS FOR OTHERS	24	1,320,756	78,150	24	21,695,778	1,193,596
92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	62	11,154,704	301,624	62	101,102,725	3,913,557
93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	2	171,414	3,584	2	2,140,163	44,751
Total <All>	311,022	25,825,473	17,743,514	310,765	399,086,860	350,421,472

GAS RATE OF RETURN		Report ID:
For Twelve Months Ended October 31, 2008		G-ROR-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	18,059,982	12,042,470	6,017,512
		Adjustments			
		Adjusted Gas Net Operating Income	18,059,982	12,042,470	6,017,512
G-APL		Gas Net Adjusted Rate Base	248,567,971	165,667,135	82,900,836
		RATE OF RETURN	7.266%	7.269%	7.259%

GAS ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended October 31, 2008		G-ALL-12A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	70.930%	29.070%
2		Number of Customers	215,897	143,881	72,016
		Percent	100.000%	66.643%	33.357%
3	G-OPS	Direct Distribution Operating Expense	7,899,018	5,008,209	2,890,809
		Percent	100.000%	63.403%	36.597%
Jurisdictional Four Factor Allocator - Direct Method					
Allocation Rate Calculation - Updated 1/231/2007					
Direct O & M					
		Amount: Accounts 798 - 894	3,787,379	2,518,422	1,268,957
		Amount: Accounts 901 - 935	1,997,702	1,496,491	501,211
		Total	5,785,081	4,014,913	1,770,168
		Percentage	100.000%	69.401%	30.599%
Direct Labor					
		Amount: Accounts 798 - 894	3,639,278	2,390,640	1,248,638
		Amount: Accounts 901 - 935	1,210,754	965,054	245,700
		Total	4,850,032	3,355,694	1,494,338
		Percentage	100.000%	69.189%	30.811%
Total Number of Customers					
		Percentage	215,336	143,563	71,773
			100.000%	66.669%	33.331%
Total Direct Plant					
		Percentage	246,270,898	159,486,392	86,784,506
			100.000%	64.761%	35.239%
Total Four Factor Allocators					
		Percentage	400.000%	270.020%	129.980%
			100.000%	67.505%	32.495%
4		Underground Storage & Dist Plant	System	Washington	Idaho
	G-PLT	Underground Storage	19,537,328	13,857,828	5,679,500
	G-PLT	Distribution	360,033,844	238,498,766	121,535,078
		Total Underground Storage/Dist Plant	379,571,172	252,356,594	127,214,578
		Percent	100.000%	66.485%	33.515%
5		Actual Therms Purchased	265,865,016	186,368,085	79,496,931
		Percent	100.000%	70.099%	29.901%

GAS ALLOCATION PERCENTAGES  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-ALL-12A

Input	Elec\Gas North\Oregon 4-Factor	1/1/2008	Electric	Gas North	Oregon Gas
Direct O & M Accs 500 - 894			32,765,739	3,167,680	1,816,594
Direct O & M Accs 901 - 935			16,546,598	6,717,604	3,062,596
Direct O & M Accs 901 - 905 Utility 9 Only			1,467,102	898,543	XXXXXX
Adjustments			0		
Total			50,779,439	10,783,827	4,879,190
Percentage			76.427%	16.230%	7.343%
Direct Labor Accs 500 - 894			37,381,233	7,014,016	3,385,739
Direct Labor Accs 901 - 935			3,347,484	292,232	965,669
Direct O & M Accs 901 - 905 Utility 9 Only			1,590,719	974,253	XXXXXX
Total			42,319,436	8,280,501	4,351,408
Percentage			77.012%	15.069%	7.919%
Number of Customers at 12/31/07			351,585	215,336	95,339
Percentage			53.089%	32.515%	14.396%
Net Direct Plant			1,604,463,392	254,636,776	114,106,526
Percentage			81.312%	12.905%	5.783%
Total Percentages			287,840%	76.719%	35,441%
Average (CD AA)			71.960%	19.180%	8.860%

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Input	Gas North\Oregon 4-Factor	1/1/2008	Electric	Gas North	Oregon Gas
Direct O & M Accs 580 - 894			0	3,167,680	1,816,594
Direct O & M Accs 901 - 935			0	6,717,604	3,062,596
Direct O & M Accs 901 - 905 Utility 9 Only			0	898,543	XXXXXX
Total			0	10,783,827	4,879,190
Percentage			0.000%	68.849%	31.151%
Direct Labor Accs 580 - 894			0	7,014,016	3,385,739
Direct Labor Accs 901 - 935			0	292,232	965,669
Direct O & M Accs 901 - 905 Utility 9 Only			0	974,253	XXXXXX
Total			0	8,280,501	4,351,408
Percentage			0.000%	65.552%	34.448%
Number of Customers at 12/31/07			0	215,336	95,339
Percentage			0.000%	69.312%	30.688%
Net Direct Plant			0	251,988,153	113,650,673
Percentage			0.000%	68.917%	31.083%
Total Percentages			0.000%	272.630%	127.370%
Average (GD AA)			0.000%	68.157%	31.843%

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GAS ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended October 31, 2008		G-ALL-12A
Average of Monthly Averages Basis		

Input	Elec/Gas North 4-Factor	1/1/2008	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		32,765,739	3,167,680	0
	Direct O & M Accts 901 - 935		16,546,598	6,717,604	0
	Adjustments		0	0	0
	Total		49,312,337	9,885,284	0
	Percentage		83.301%	16.699%	0.000%
	Direct Labor Accts 580 - 894		37,381,233	7,014,016	0
	Direct Labor Accts 901 - 935		3,347,484	292,232	0
	Total		40,728,717	7,306,248	0
	Percentage		84.790%	15.210%	0.000%
	Number of Customers at 12/31/07		351,585	215,336	0
	Percentage		62.017%	37.983%	0.000%
	Net Direct Plant		1,598,123,502	251,988,153	0
	Percentage		86.380%	13.620%	0.000%
	Total Percentages		316,488%	83.512%	0.000%
	Average (CD AN/ID/WA)		79.122%	20.878%	0.000%
9					
	Actual Annual Throughput	12/31/2007	System	Washington	Idaho
	Percent		361,515,460	243,676,050	117,839,410
			100.000%	67.404%	32.596%
10					
	G-OPS Book Depreciation		10,521,221	7,076,691	3,444,530
	Percent		100.000%	67.261%	32.739%
11					
	G-PLT Net Gas Plant		271,313,823	179,849,815	91,464,008
	Percent		100.000%	66.288%	33.712%
12					
	G-PLT Net Gas General Plant		20,506,752	13,866,279	6,640,473
	Percent		100.000%	67.618%	32.382%
13					
	G-SCM Net Allocated Schedule M's		-17,848,648	-11,865,409	-5,983,239
	Percent		100.000%	66.478%	33.522%
14					
	Input Not Allocated		0.000%	0.000%	0.000%
99					
	Situs Plant by Functional Group:		Washington	Idaho	
	(Used to functionalize R&P Property Tax on Report G-OTX)	12/31/2007	19,026,895		
	Input Underground Storage		236,135,529	118,664,356	
	Input Distribution		3,038,253	1,744,030	
	Input General		258,200,677	120,408,386	
	Input TOTAL				

GAS OPERATING STATEMENT  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		REVENUES		Total	Total	Total	Total	
		SALES OF GAS:						
99	480000	Residential	193,670,361	0	136,895,977	0	56,774,384	
99	4812XX	Commercial - Firm & Interruptible	107,884,356	0	78,362,704	0	29,521,652	
99	4813XX	Industrial-Firm	6,053,660	0	3,761,230	0	2,292,430	
99	481400	Interruptible	0	0	0	0	0	
99	499XXX	Unbilled Revenue	-4,371	0	-435,101	0	430,730	
99	484000	Interdepartmental Revenue	552,524	0	499,159	0	53,365	
		TOTAL SALES TO ULTIMATE CUSTOMERS	308,156,530	0	219,083,969	0	89,072,561	
		OTHER OPERATING REVENUES:						
99	483000	Sales for Resale	199,226,269	0	138,006,697	0	61,219,572	
99	483600	Sales for Resale	0	0	0	0	0	
99	488000	Miscellaneous Service Revenues	29,793	0	16,777	0	13,016	
99	489300	Transportation For Others	3,986,502	0	3,478,315	0	508,187	
99	489310	Interdepartmental Revenue	0	0	0	0	0	
99	493000	Rent from Gas Property	7,326	0	7,326	0	0	
99	495000	Other Gas Revenues	3,505,246	486,229	2,485,159	344,882	1,020,087	
1		TOTAL OTHER OPERATING REVENUES	206,755,136	486,229	143,994,274	344,882	141,347	
		TOTAL GAS REVENUES	514,911,666	486,229	363,078,243	344,882	151,833,423	
		PRODUCTION EXPENSES:						
G-804	804/805	City Gate Purchases	447,873,716	0	313,301,334	0	134,572,382	
10	807000	Purchased Gas Expenses	0	0	0	0	0	
6	808XXX	Net Natural Gas Storage Transactions	-26,502,159	0	-17,914,560	0	-8,587,599	
6	811000	Gas Used for Products Extraction	-1,063,761	0	-738,178	0	-325,583	
10	813000	Other Gas Expenses	0	1,094,892	0	738,001	356,891	
		TOTAL PRODUCTION EXPENSES	420,307,796	1,094,892	294,648,596	738,001	125,659,200	
		UNDERGROUND STORAGE EXPENSES:						
1	814000	Supervision & Engineering	0	21,913	0	15,543	6,370	
1	824000	Other Expenses	0	297,185	0	210,793	86,392	
1	837000	Other Equipment	0	257,688	0	182,778	74,910	
		TOTAL UNDERGROUND STORAGE OP. EXP	0	576,786	0	409,114	167,672	
G-ADP		Depreciation Expense	0	366,419	0	259,901	106,518	
1	404X40	Amortization Expense	0	1,265	0	897	368	
G-OTX		Taxes Other Than FIT	0	158,041	0	112,098	45,943	
		TOTAL UNDERGROUND STORAGE EXP	0	1,102,511	0	782,010	320,501	

GAS OPERATING STATEMENT  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>DISTRIBUTION EXPENSES:</b>									
<b>OPERATION</b>									
3	870000	Supervision & Engineering	216,181	411,329	138,938	260,795	77,243	150,534	227,777
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,628,744	173,401	1,081,246	109,941	547,498	63,460	610,958
3	875000	Measuring & Reg Sta Exp-General	130,774	0	50,994	0	79,780	0	79,780
3	876000	Measuring & Reg Sta Exp-Industrial	6,441	0	5,729	0	712	0	712
3	877000	Measuring & Reg Sta Exp-City Gate	214,840	0	149,596	0	65,244	0	65,244
3	878000	Meter & House Regulator Expenses	1,207,121	2,340	588,387	1,484	618,734	856	619,590
3	879000	Customer Installation Expenses	1,215,141	0	678,198	0	536,943	0	536,943
3	880000	Other Expenses	1,107,587	473,312	710,959	300,094	396,628	173,218	569,846
3	881000	Rents	1,050	15,434	60	9,786	990	5,648	6,638
<b>MAINTENANCE</b>									
3	885000	Supervision & Engineering	90,842	0	78,358	0	12,484	0	12,484
3	886000	Structures & Improvements	0	0	0	0	0	0	0
3	887000	Mains	1,060,465	123,360	900,729	78,214	159,736	45,146	204,882
3	889000	Measuring & Reg Sta Exp-General	149,872	20,814	93,323	13,197	56,549	7,617	64,166
3	890000	Measuring & Reg Sta Exp-Industrial	127,781	95,024	60,287	60,248	67,494	34,776	102,270
3	891000	Measuring & Reg Sta Exp-City Gate	34,780	0	17,375	0	17,405	0	17,405
3	892000	Services	354,128	213,070	195,522	135,093	158,606	77,977	236,583
3	893000	Meters & House Regulators	352,112	426,223	257,554	270,238	94,558	155,985	250,543
3	894000	Other Equipment	1,159	28,593	954	18,129	205	10,464	10,669
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			7,899,018	1,982,900	5,008,209	1,257,219	2,890,809	725,681	3,616,490
G-ADP		Depreciation	8,434,856	62,626	5,626,523	43,900	2,808,333	18,726	2,827,059
G-OTX		Taxes Other Than FIT	20,622,781	0	18,149,725	0	2,473,056	0	2,473,056
<b>TOTAL DISTRIBUTION EXPENSES</b>			36,956,655	2,045,526	28,784,457	1,301,119	8,172,198	744,407	8,916,605
<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	307,044	0	204,623	0	102,421	102,421
2	902000	Meter Reading Expenses	1,351,714	0	1,202,795	0	148,919	0	148,919
G-903	903XXX	Customer Records & Collection Expenses	756,924	3,297,408	542,473	2,196,965	214,451	1,100,443	1,314,894
2	904000	Uncollectible Accounts	0	1,079,085	0	719,135	0	359,950	359,950
2	905000	Misc Customer Accounts	0	83,162	0	55,422	0	27,740	27,740
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			2,108,638	4,766,699	1,745,268	3,176,145	363,370	1,590,554	1,953,924
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
2	908XXX	Customer Assistance Expenses	6,398,017	310,712	4,749,563	207,068	1,648,454	103,644	1,752,098
2	909000	Advertising	0	32,528	0	21,678	0	10,850	10,850
2	910000	Misc Customer Service & Info Exp	0	89,355	0	59,549	0	29,806	29,806
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			6,398,017	432,595	4,749,563	288,295	1,648,454	144,300	1,792,754



GAS OPERATING STATEMENT  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		SALES EXPENSES:						
2	912000	Demonstrating & Selling Expenses	9,125	479,379	0	319,473	9,125	159,906
2	913000	Advertising	4,761	122,942	4,761	81,932	0	41,010
2	916000	Miscellaneous Sales Expenses	128,960	38	128,960	25	0	13
		TOTAL SALES EXPENSES	142,846	602,359	133,721	401,430	9,125	200,929
		ADMINISTRATIVE & GENERAL EXPENSES:						
4	920000	Salaries	22,989	4,803,566	3,571	3,242,647	19,418	1,560,919
4	921000	Office Supplies & Expenses	104	959,779	50	647,899	54	311,880
4	922000	Admin. Expenses Transferred - Credit	0	-22,686	0	-15,314	0	-7,372
4	923000	Outside Services Employed	419	2,882,420	0	1,945,778	419	936,642
4	924000	Property Insurance Premium	0	221,970	0	149,841	0	72,129
4	925XXX	Injuries and Damages	0	750,376	0	506,541	0	243,835
4	926XXX	Employee Pensions and Benefits	57,412	165,412	57,412	111,661	0	53,751
4	927000	Franchise Requirements	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	927,976	193,679	607,105	130,743	320,871	62,936
4	930000	Miscellaneous General Expenses	92,554	869,767	77,339	587,136	15,215	282,631
4	931000	Rents	13,832	147,683	13,258	99,693	574	47,990
4	935000	Maintenance of General Plant	222,614	1,456,493	113,726	983,206	108,888	473,287
		TOTAL ADMIN & GEN OPERATING EXP	1,337,900	12,428,459	872,461	8,389,831	465,439	4,038,628
G-ADP		Depreciation	714,373	942,947	509,830	636,537	204,543	306,410
4	404X50	Amortization - Leasehold Imp (1404.60)	0	1,976	0	1,334	0	642
G-CAM		Amortization - Intangible Plant--Software	0	954,034	0	644,021	0	310,013
99	404X30	Amortization - Leased Distribution Plant	8,476	8,476	4,650	0	3,826	0
4	404X60	Amortization - Leased Transportation Vehicles	0	0	0	0	0	0
99	407X28	Amortization - Decoupling Revenue	-500,272	0	-500,272	0	0	0
99	407329	Decoupling Surcharge	319,790	0	319,790	0	0	0
99	407390	Amortization - Hamilton St. Bridge Site	0	0	0	0	0	0
G-OTX		Taxes Other than FIT	0	34,045	0	22,982	0	11,063
		TOTAL ADMIN & GENERAL EXPENSES	1,880,267	14,361,461	1,206,459	9,694,705	673,808	4,666,756
		TOTAL EXPENSES BEFORE FIT	467,794,219	24,406,043	331,268,064	16,381,705	136,526,155	8,024,338
		NET OPERATING INCOME BEFORE FIT		23,197,633		15,773,356		7,424,277
G-FIT		FEDERAL INCOME TAX		8,082,625		6,363,473		1,719,152
G-FIT		DEFERRED FEDERAL INCOME TAX		-2,895,666		-2,601,963		-293,703
G-DTE		AMORTIZED INVESTMENT TAX CREDIT		-49,308		-30,624		-18,684
		GAS NET OPERATING INCOME		18,059,982		12,042,470		6,017,512
		TOTAL EXPENSES BEFORE FIT		492,200,262		347,649,769		144,550,493
		NET OPERATING INCOME BEFORE FIT		23,197,633		15,773,356		7,424,277
G-FIT		FEDERAL INCOME TAX		8,082,625		6,363,473		1,719,152
G-FIT		DEFERRED FEDERAL INCOME TAX		-2,895,666		-2,601,963		-293,703
G-DTE		AMORTIZED INVESTMENT TAX CREDIT		-49,308		-30,624		-18,684
		GAS NET OPERATING INCOME		18,059,982		12,042,470		6,017,512
ALLOCATION RATIOS:								
G-ALL	1	System Contract Demand	100.000%		70.930%		29.070%	
G-ALL	2	Number of Customers	100.000%		66.643%		33.357%	
G-ALL	3	Direct Distribution Operating Expense	100.000%		63.403%		36.597%	
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%		67.505%		32.495%	
G-ALL	6	Actual Therms Purchased	100.000%		70.099%		29.901%	
G-ALL	10	Actual Annual Throughput	100.000%		67.404%		32.596%	
G-ALL	99	Not Allocated	0.000%		0.000%		0.000%	

ALLOCATION OF PURCHASED GAS COSTS  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-804-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
99	805110	Gas Exp - Rate Amortizations	-2,017,346	0	-196,201	0	-1,821,145	0
99	805120	Gas Expense - Rate Deferrals	21,115,481	0	14,828,137	0	6,287,344	0
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0
6	804000	Gas Purchases	406,245,468	0	282,603,444	0	123,642,024	0
1	804001	Pipeline Demand Costs	21,258,014	0	15,177,030	0	6,080,984	0
99	804014	GTI Contributions	115,168	0	81,780	0	33,388	0
99	804017	Transaction Fees	122,244	0	84,839	0	37,405	0
99	804140	Gas Research Contributions	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	435,608	0	313,398	0	122,210	0
6	804700	Off System Gas Purchases - Bookout	599,079	0	408,907	0	190,172	0
6	804999	Off System Gas Purchases	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			447,873,716	0	313,301,334	0	134,572,382	0

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Thermus Purchased	100.000%	70.099%	29.901%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/21/2008

ALLOCATION OF ACCOUNT 1903  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-903-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
2	903000	Customer Records & Collections	756,924	3,149,142	542,473	2,098,683	214,451	1,050,459
12	903920	Accts Rec Sold - Program Fees	0	25,913	0	17,177	0	8,736
12	903930	Accts Rec Sold - Maturity Yield Fees	0	122,353	0	81,105	0	41,248
		Total	756,924	3,297,408	542,473	2,196,965	214,451	1,100,443

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.643%	33.357%
W-ALL	12	Net Gas Plant	100.000%	66.288%	33.712%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended October 31, 2008 Average of Monthly Averages Basis	Report ID: G-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	515,397,895	363,423,125	151,974,770
G-OPS	Operating & Maintenance Expense	460,078,905	321,817,853	138,261,052
G-OPS	Book Depreciation & Amortization	11,306,490	7,547,111	3,759,379
G-OTX	Taxes Other than FIT	20,814,867	18,284,805	2,530,062
	Net Operating Income Before FIT	23,197,633	15,773,356	7,424,277
	Less: Interest Expense	9,701,309	5,813,260	3,888,049
G-SCM	Add: Schedule M Additions	29,399,526	21,540,865	7,858,661
G-SCM	Less: Schedule M Deductions	19,802,634	13,319,609	6,483,025
	Taxable Net Operating Income	23,093,216	18,181,352	4,911,864
	Percent	35%	35%	35%
	Total Federal Income Tax	8,082,625	6,363,473	1,719,152
G-DTE	Deferred FIT	-2,895,666	-2,601,963	-293,703
99	411400 Amortized Investment Tax Credit	-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC	5,137,651	3,730,886	1,406,765
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-SCM-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		Schedule M Additions:							
		Book Depreciation & Amortization (997000)							
12	997001	Contributions In Aid of Construction	9,157,705	2,329,267	11,486,972	6,141,003	1,586,590	7,727,593	3,759,379
2	997002	Injuries and Damages	0	330,668	330,668	0	219,193	219,193	111,475
12	997003	Salvage	0	29,650	29,650	0	19,760	19,760	9,890
4	997005	FAS106 Current Retiree Medical Accrual	0	-186,111	-186,111	0	-123,369	-123,369	-62,742
4	997006	Hardware/Software/Furniture Lease Payments	0	-310,106	-310,106	0	-209,337	-209,337	-100,769
6	997008	DSM Book Amortization	0	437,557	437,557	0	306,723	306,723	130,834
99	997010	Deferred Gas Credit and Refunds	19,106,063	0	19,106,063	14,639,865	0	14,639,865	4,466,198
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	56,530	56,530	0	38,161	38,161	18,369
12	997016	1992 Redemptions	0	828,255	828,255	0	549,034	549,034	279,221
4	997020	FAS87 Current Pension Accrual	0	-343,004	-343,004	0	-231,545	-231,545	-111,459
4	997022	Sale Leaseback of General Office Building	0	0	0	0	0	0	0
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0
99	997031	Decoupling Mechanism	-188,410	0	-188,410	-188,410	0	-188,410	0
12	997032	Interest Rate Swaps	0	-2,932,557	-2,932,557	0	-1,943,933	-1,943,933	-988,624
99	997033	DSM Tariff Rider	-703,819	0	-703,819	-574,146	0	-574,146	-129,673
4	997033	DSM Tariff Rider	0	10	10	0	7	7	3
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0
1	997055	Deferred Gas Credit	0	2,510,850	2,510,850	0	1,780,946	1,780,946	729,904
99	997065	Amortization of Unbilled Revenue Add-Ins	18,440	0	18,440	12,792	0	12,792	5,648
4	997066	Miscellaneous Schedule M Additions	0	-797,023	-797,023	0	-538,030	-538,030	-258,993
		TOTAL SCHEDULE M ADDITIONS	27,445,540	1,953,986	29,399,526	20,086,665	1,454,200	21,540,865	7,358,875
		Schedule M Deductions:							
6	997011	Lewisston Meter Correction	0	0	0	0	0	0	0
4	997036	CIT Telephone Lease	0	0	0	0	0	0	0
12	997048	AFUDC	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	19,737,270	19,737,270	0	13,275,485	13,275,485	6,461,785
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	44,124	44,124	21,240
		TOTAL SCHEDULE M DEDUCTIONS	0	19,802,634	19,802,634	0	13,319,609	13,319,609	6,483,025

ALLOCATION RATIOS:

ALLOCATION	1	2	3	4	6	11	12	99
G-ALL	Contract System Demand	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%
G-ALL	Number of Customers	70.930%	66.643%	63.403%	67.505%	70.099%	67.261%	66.288%
G-ALL	Direct Distribution Operating Expense	29.070%	33.357%	36.597%	32.495%	29.901%	32.739%	33.712%
G-ALL	Jurisdictional Four Factor Allocator - Direct Method	29.070%	33.357%	36.597%	32.495%	29.901%	32.739%	33.712%
G-ALL	Actual Therms Purchased	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
G-ALL	Book Depreciation	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
G-ALL	Net Gas Plant	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
G-ALL	Not Allocated	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended October 31, 2008 Average of Monthly Averages Basis	Report ID: G-DTE-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	3,722,533	2,474,665	1,247,868
99	410100	Deferred Federal Income Tax Exp	-6,728,272	-5,149,615	-1,578,657
		SUBTOTAL	-3,005,739	-2,674,950	-330,789
14	411100	Deferred Federal Income Tax Expense - Allocated	116,528	77,465	39,063
99	411100	Deferred Federal Income Tax Exp	-6,455	-4,478	-1,977
		SUBTOTAL	110,073	72,987	37,086
		Total Deferred Federal Income Tax Expense	-2,895,666	-2,601,963	-293,703

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.478%	33.522%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended October 31, 2008 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
<b>Debt</b>				
2	Washington Capital Structure Ratio		49.30%	
3	Idaho Capital Structure Ratio		6.491%	50.08%
1	Cost		3.200%	8.680%
				4.347%
<b>Trust Preferred Securities</b>				
2	Washington Capital Structure Ratio		4.700%	5.570%
3	Idaho Capital Structure Ratio		6.575%	6.150%
1	Cost		0.309%	0.343%
			3.509%	4.690%
	<b>Total Weighted Cost</b>			
G-APL	<b>Net Rate Base</b>	248,567,971	165,667,135	82,900,836
	<b>Interest Deduction for FIT Calculation</b>	9,701,309	5,813,260	3,888,049

- 1 Debt Cost From last ID GRC (AVU-E-04-1)
- 2 From last WA GRC (UJE-070804)
- 3 From last ID GRC (AVU-E-04-1)

TAXES OTHER THAN FEDERAL INCOME TAX		Report ID:
For Twelve Months Ended October 31, 2008		G-OTX-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408150	UNDERGROUND STORAGE R&P Property Tax	0	158,041	158,041	0	112,098	112,098	0	45,943	45,943
99	408110	DISTRIBUTION State Excise Tax	8,329,122	0	8,329,122	8,329,122	0	8,329,122	0	0	0
99	408120	Municipal Occupation & License Tax	9,428,833	0	9,428,833	7,859,219	0	7,859,219	1,569,614	0	1,569,614
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	2,560,537	0	2,560,537	1,961,384	0	1,961,384	599,153	0	599,153
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	304,289	0	304,289	0	0	0	304,289	0	304,289
		TOTAL	20,622,781	0	20,622,781	18,149,725	0	18,149,725	2,473,056	0	2,473,056
4	408150	ADMINISTRATIVE & GENERAL R&P Property Tax	0	34,045	34,045	0	22,982	22,982	0	11,063	11,063
		TOTAL TAXES OTHER THAN FIT	20,622,781	192,086	20,814,867	18,149,725	135,080	18,284,805	2,473,056	57,006	2,530,062
			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
G-ALL		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2007	Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	19,026,895		158,041	19,026,895	7.369%	158,041	0	0.000%	0
G-ALL		Distribution	354,799,885		2,560,537	236,135,529	91.454%	1,961,384	118,664,356	98.552%	599,153
G-ALL		General	4,782,283		34,045	3,038,253	1.177%	25,242	1,744,030	1.448%	8,803
		TOTAL	378,609,063		2,752,623	258,200,677	100.000%	2,144,667	120,408,386	100.000%	607,956

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.505%	32.495%



GAS UTILITY PLANT  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-PLT-12A

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct		Allocated		Total	Direct		Allocated		Total
			Account	Amount	Account	Amount		Account	Amount	Account	Amount	
<b>PLANT IN SERVICE</b>												
<b>INTANGIBLE PLANT--SOFTWARE:</b>												
(from Report C-IPL)												
4	303000	Intangible Gas Plant	417,899	28,698	446,597	249,449	19,373	268,822	168,450	9,325	177,775	
4	303100	Misc Intangible Plant--Mainframe Software	0	2,417,730	2,417,730	0	1,632,089	1,632,089	0	785,641	785,641	
4	303110	Misc Intangible Plant--PC Software	0	2,261,337	2,261,337	0	1,526,516	1,526,516	0	734,821	734,821	
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0	
		<b>TOTAL INTANGIBLE PLANT--SOFTWARE</b>	<b>417,899</b>	<b>4,707,765</b>	<b>5,125,664</b>	<b>249,449</b>	<b>3,177,978</b>	<b>3,427,427</b>	<b>168,450</b>	<b>1,529,787</b>	<b>1,698,237</b>	
<b>UNDERGROUND STORAGE PLANT:</b>												
1	350XXX	Land & Land Rights	0	472,423	472,423	0	335,090	335,090	0	137,333	137,333	
1	351XXX	Structures & Improvements	0	1,124,682	1,124,682	0	797,737	797,737	0	326,945	326,945	
1	352XXX	Wells	0	12,437,840	12,437,840	0	8,822,160	8,822,160	0	3,615,680	3,615,680	
1	353000	Lines	0	827,278	827,278	0	586,788	586,788	0	240,490	240,490	
1	354000	Compressor Station Equipment	0	2,379,396	2,379,396	0	1,687,706	1,687,706	0	691,690	691,690	
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	123,265	123,265	0	50,519	50,519	
1	356000	Purification Equipment	0	407,617	407,617	0	289,123	289,123	0	118,494	118,494	
1	357000	Other Equipment	0	1,714,308	1,714,308	0	1,215,959	1,215,959	0	498,349	498,349	
		<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>0</b>	<b>19,537,328</b>	<b>19,537,328</b>	<b>0</b>	<b>13,857,828</b>	<b>13,857,828</b>	<b>0</b>	<b>5,679,500</b>	<b>5,679,500</b>	
<b>DISTRIBUTION PLANT:</b>												
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670	
6	375000	Structures & Improvements	535,316	22,254	557,570	390,391	15,600	405,991	144,925	6,654	151,579	
6	376000	Mains	179,269,326	2,512,521	181,781,847	115,234,257	1,761,252	116,995,509	64,035,069	751,269	64,786,338	
6	378000	Measuring & Reg Station Equip-General	3,708,715	57,440	3,766,155	2,440,243	40,265	2,480,508	1,268,472	17,175	1,285,647	
6	379000	Measuring & Reg Station Equip-City Gate	2,621,557	60,967	2,682,524	689,712	42,737	732,449	1,931,845	18,230	1,950,075	
6	380000	Services	123,971,778	0	123,971,778	82,026,191	0	82,026,191	41,945,587	0	41,945,587	
6	381000	Meters	44,739,379	0	44,739,379	33,871,848	0	33,871,848	10,867,531	0	10,867,531	
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	2,449,621	0	2,449,621	1,925,970	0	1,925,970	523,651	0	523,651	
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>357,380,662</b>	<b>2,653,182</b>	<b>360,033,844</b>	<b>236,638,912</b>	<b>1,859,854</b>	<b>238,498,766</b>	<b>120,741,750</b>	<b>793,328</b>	<b>121,535,078</b>	
<b>GENERAL PLANT: (From C-GPL)</b>												
4	389XXX	Land & Land Rights	189,559	417,865	607,424	98,275	282,080	380,355	91,284	135,785	227,069	
4	390XXX	Structures & Improvements	1,999,533	6,142,069	8,141,602	1,178,723	4,146,204	5,324,927	820,810	1,995,865	2,816,675	
4	391XXX	Office Furniture & Equipment	0	5,548,264	5,548,264	0	3,745,356	3,745,356	0	1,802,908	1,802,908	
4	392XXX	Transportation Equipment	3,487,637	492,346	3,979,983	2,594,083	332,358	2,926,441	893,554	159,988	1,053,542	
4	393000	Stores Equipment	161,949	128,799	290,748	113,356	86,946	200,302	48,593	41,853	90,446	
4	394000	Tools, Shop & Garage Equipment	1,412,733	1,034,145	2,446,878	961,217	698,100	1,659,317	451,516	336,045	787,561	
4	395000	Laboratory Equipment	251,743	513,631	765,374	189,884	346,727	536,611	61,859	166,904	228,763	
4	396XXX	Power Operated Equipment	3,464,859	557,678	4,022,537	2,652,928	376,461	3,029,389	811,931	181,217	993,148	

GAS UTILITY PLANT  
 For Twelve Months Ended October 31, 2008  
 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
4	397XXX	Communications Equipment	817,793	3,428,996	4,246,789	506,519	2,314,744	2,821,263	311,274	1,114,252	1,425,526
4	398000	Miscellaneous Equipment	2,606	152,806	155,412	1,118	103,152	104,270	1,488	49,654	51,142
		TOTAL GENERAL PLANT	11,788,412	18,416,599	30,205,011	8,296,103	12,432,128	20,728,231	3,492,309	5,984,471	9,476,780
		TOTAL PLANT IN SERVICE	369,586,973	45,314,874	414,901,847	245,184,464	31,327,788	276,512,252	124,402,509	13,987,086	138,389,595
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	369,586,973	45,314,874	414,901,847	245,184,464	31,327,788	276,512,252	124,402,509	13,987,086	138,389,595
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,626,782	10,626,782	0	7,537,576	7,537,576	0	3,089,206	3,089,206
G-ADP	1119.X5	Distribution	120,306,729	893,244	121,199,973	80,251,350	626,155	80,877,505	40,055,379	267,089	40,322,468
G-ADP	1119.X6	General Plant - Non-Transportation	4,957,691	3,991,058	8,948,749	3,593,860	2,694,164	6,288,024	1,363,831	1,296,894	2,660,725
G-ADP	1119.X7	General Plant - Transportation	715,679	33,831	749,510	551,090	22,838	573,928	164,589	10,993	175,582
		TOTAL ACCUMULATED DEPRECIATION	125,980,099	15,544,915	141,525,014	84,396,300	10,880,733	95,277,033	41,583,799	4,664,182	46,247,981
		ACCUMULATED AMORTIZATION									
G-CAM	99	Intangible Plant--Software	0	1,990,282	1,990,282	0	1,343,540	1,343,540	0	646,742	646,742
4	0111.40	Leasehold Improvements (From Report C-AAM)	54,670	0	54,670	29,674	0	29,674	24,996	0	24,996
		TOTAL ACCUMULATED AMORTIZATION	54,670	18,058	72,728	29,674	12,190	41,864	24,996	5,868	30,864
		NET GAS UTILITY PLANT	243,552,204	27,761,619	271,313,823	160,758,490	19,091,325	179,849,815	82,793,714	8,670,294	91,464,008

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	32.495%
G-ALL	6	Actual Therms Purchased	29.901%
G-ALL	99	Not Allocated	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-APL-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	243,552,204	27,761,619	271,313,823	160,758,490	19,091,325	179,849,815	82,793,714	8,670,294	91,464,008
12	C-DTX	ADJUSTMENTS: ACCUM. DEF. INC. TAX	0	-2,129,772	-2,129,772	0	-1,411,783	-1,411,783	0	-717,989	-717,989
12	282900	Gas General Plant	0	-39,911,128	-39,911,128	0	-26,456,289	-26,456,289	0	-13,454,839	-13,454,839
12	190180	Deferred F.I.T. - Plant In Service	0	218,944	218,944	0	145,134	145,134	0	73,810	73,810
12	283850	FAS 109 ITC	0	-945,439	-945,439	0	-626,713	-626,713	0	-318,726	-318,726
4	190850	Gas portion of Bond Redemptions	0	83,890	83,890	966,153	0	966,153	406,247	0	406,247
99	190610	Gain on Sale of General Office Bldg--GAS Contrib in Aid of Construction	1,372,400	0	1,372,400	966,153	0	966,153	406,247	0	406,247
		TOTAL ACCUM DEFERRED INCOME TAX	1,372,400	-42,683,505	-41,311,105	966,153	-28,293,021	-27,326,868	406,247	-14,390,484	-13,984,237
1	164100	OTHER ADJUSTMENTS:	0	17,812,056	17,812,056	0	12,634,091	12,634,091	0	5,177,965	5,177,965
1	164200	Gas Inventory--Jackson Prairie	0	0	0	0	0	0	0	0	0
99	186710	Gas Inventory--Plymouth LNG	992,865	0	992,865	671,885	0	671,885	320,980	0	320,980
4	253850	DSM Programs	0	-239,668	-239,668	0	-161,788	-161,788	0	-77,880	-77,880
		Gain on Sale of General Office Building	992,865	17,572,388	18,565,253	671,885	12,472,303	13,144,188	320,980	5,100,085	5,421,065
		TOTAL OTHER ADJUSTMENTS	992,865	17,572,388	18,565,253	671,885	12,472,303	13,144,188	320,980	5,100,085	5,421,065
		NET RATE BASE	245,917,469	2,650,502	248,567,971	162,396,528	3,270,607	165,667,135	83,520,941	-620,105	82,900,836

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.505%	32.495%
G-ALL	12	Net Gas Plant	100.000%	66.288%	33.712%
G-ALL	13	Net Gas General Plant	100.000%	67.618%	32.382%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-ADP-12A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	19,537,328	19,537,328	0	13,857,828	13,857,828	0	5,679,500	5,679,500
G-PLT	350XXX	Less Land and Land Rights	0	472,423	472,423	0	335,090	335,090	0	137,333	137,333
		Depreciable Underground Storage Plant	0	19,064,905	19,064,905	0	13,522,738	13,522,738	0	5,542,167	5,542,167
		Percentage		100.000%	100.000%		0.000%	0.000%		0.000%	0.000%
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		10,626,782	10,626,782	0	0	0	0	0	0
	403X80	Depreciation Expense		366,419	366,419	0	0	0	0	0	0
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	10,626,782	10,626,782	0	7,537,576	7,537,576	0	3,089,206	3,089,206
1	403X80	Depreciation Expense	0	366,419	366,419	0	259,901	259,901	0	106,518	106,518
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	357,380,662	2,653,182	360,033,844	236,638,912	1,859,854	238,498,766	120,741,750	793,328	121,535,078
G-PLT	374000	Less Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	357,295,692	2,653,182	359,948,874	236,578,612	1,859,854	238,438,466	120,717,080	793,328	121,510,408
		Percentage		0.737%	100.000%		66.214%	66.214%		33.049%	33.049%
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		893,244	121,199,973	80,251,350	0	0	40,055,379	0	40,055,379
	403X50	Depreciation Expense		62,626	8,497,482	5,626,523	0	0	2,808,333	0	2,808,333
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	120,306,729	893,244	121,199,973	80,251,350	626,155	80,877,505	40,055,379	267,089	40,322,468
6	403X50	Depreciation Expense	8,434,856	62,626	8,497,482	5,626,523	43,900	5,670,423	2,808,333	18,726	2,827,059
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	11,788,412	18,416,599	30,205,011	8,296,103	12,432,128	20,728,231	3,492,309	5,984,471	9,476,780
G-PLT	389XXX	Less Land and Land Rights	189,559	417,865	607,424	98,275	282,080	380,355	91,284	135,785	227,069
G-PLT	392XXX	Less Transportation	3,487,637	492,346	3,979,983	2,594,083	332,358	2,926,441	893,554	159,988	1,053,542
		Depreciable Non-Transport Genl Plant	8,111,216	17,506,388	25,617,604	5,603,745	11,817,690	17,421,435	2,507,471	5,668,698	8,196,169
		Percentage		68.337%	100.000%		21.875%	21.875%		9.788%	9.788%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-ADP-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		ALLOCATED ON DEPRECIABLE PLANT						
C-ADP	108X06	Accum Depr--Gas General Plant		3,991,058	1,277,557		571,645	
	108X06	Accum Depr--Gas General Plant - Direct	3,108,489		2,316,303		792,186	
	403X60	Depreciation Expense		940,346	301,009		134,687	
	403X60	Depreciation Expense (Direct)	260,250		195,115		65,135	
		JURISDICTIONAL ALLOCATION:						
4	108X06	Accumulated Depreciation	4,957,691	3,991,058	3,593,860	2,694,164	1,363,831	2,660,725
4	403X60	Depreciation Expense	695,946	940,346	496,124	634,781	199,822	305,565
		GENERAL PLANT--TRANSPORTATION						
G-PLT	392XXX	Transportation General Plant	3,487,657	492,346	2,594,083	332,358	893,554	1,053,542
		Percentage		12.371%	65.178%		22.451%	
		ALLOCATED ON DEPRECIABLE PLANT						
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		33,831	178,242		61,397	
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	476,040		372,848		103,192	
	403X70	Depreciation Expense		2,601	13,706		4,721	
		JURISDICTIONAL ALLOCATION:						
4	1119.X7	Accumulated Depreciation	715,679	33,831	551,090	22,838	164,589	175,582
4	403X70	Depreciation Expense	18,427	2,601	13,706	1,756	4,721	845
		ALLOCATION RATIOS:						
G-ALL	1	System Contract Demand		100.000%		70.930%		29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%		67.505%		32.495%
G-ALL	6	Actual Therms Purchased		100.000%		70.099%		29.901%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended October 31, 2008 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	2,619,538	1,885,020	502,427	232,091
8	Utility 7	0	0	0	0
9	Utility 8	7,681	6,077	1,604	0
	Utility 9				
	TOTAL	2,627,219	1,891,097	504,031	232,091
7	404X32 PC Software	1,759,773	1,266,333	337,524	155,916
8	Utility 7	160,063	0	109,094	50,969
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	1,919,836	1,266,333	446,618	206,885
7	404X33 PC Software Lease	0	0	0	0
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	0	0	0	0
7	404X50 Leasehold Improvements	10,303	7,414	1,976	913
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	10,303	7,414	1,976	913
1	404X60 Leased Transportation Vehicles	0	0	0	0
1	Gas Allocated	0	0	0	0
1	Washington Direct	0	0	0	0
7	Idaho Direct	0	0	0	0
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	0	0	0	0

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	71.960%	19.180%	8.860%
G-ALL	8	Gas North/Oregon 4-Factor	0.000%	68.157%	31.843%
G-ALL	9	Elec/Gas North 4-Factor	79.122%	20.878%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended October 31, 2008 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	5,597,689	4,028,097	1,073,637	495,955
8	Utility 8	112,643	0	76,774	35,869
9	Utility 9	911,739	721,386	190,353	0
		<u>6,622,071</u>	<u>4,749,483</u>	<u>1,340,764</u>	<u>531,824</u>
7	403X70 Utility 7	1,990	1,432	382	176
8	Utility 8	0	0	0	0
9	Utility 9	12,525	9,910	2,615	0
	TOTAL ACCOUNT 403	<u>14,515</u>	<u>11,342</u>	<u>2,997</u>	<u>176</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\Gas North\Oregon 4-Factor	71.960%	19.180%	8.860%
G-ALL	8	Gas North\Oregon 4-Factor	0.000%	68.157%	31.843%
G-ALL	9	Elec\Gas North 4-Factor	79.122%	20.878%	0.000%

COMMON GENERAL PLANT  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 C-GPL-12A  
 \*\*\*\*\*ELECTRIC \*\*\*\*\*GAS NORTH\*\*\*\*\*OREGON \*\*\*\*\*  
 \*\*\*\*\* Direct - Wa Direct - Idaho Direct - Oregon Total

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
<b>389XXX Land &amp; Land Rights</b>										
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0
99		Utility 2	260,130	0	0	0	260,130	0	0	260,130
7		Utility 7	1,891,856	0	1,361,380	1,361,380	362,858	0	167,618	167,618
8		Utility 8	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	470,711	372,436	0	0	372,436	0	0	372,436
9		Utility 9 - Idaho	437,225	345,941	0	0	345,941	91,284	0	91,284
9		Utility 9 - Allocated	263,468	0	0	208,461	208,461	0	55,007	55,007
		<b>TOTAL ACCOUNT</b>	<b>3,448,071</b>	<b>372,436</b>	<b>447,848</b>	<b>1,592,615</b>	<b>2,412,899</b>	<b>260,130</b>	<b>167,618</b>	<b>427,748</b>
<b>390XXX Structures &amp; Improvements</b>										
99		Utility 0	2,146,989	433,769	1,114,768	598,452	2,146,989	0	0	0
99		Utility 1	854,532	0	0	0	854,532	0	0	854,532
99		Utility 2	2,543,124	0	0	0	2,543,124	0	0	2,543,124
7		Utility 7	28,276,106	0	20,347,486	20,347,486	5,423,357	2,543,124	0	2,543,124
8		Utility 8	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,552,789	1,228,598	0	0	1,228,598	0	0	1,228,598
9		Utility 9 - Idaho	3,931,457	3,110,647	0	0	3,110,647	820,810	0	820,810
9		Utility 9 - Allocated	3,442,438	0	0	2,723,726	2,723,726	0	718,712	718,712
		<b>TOTAL ACCOUNT</b>	<b>42,747,435</b>	<b>1,662,367</b>	<b>4,225,415</b>	<b>23,669,664</b>	<b>29,557,446</b>	<b>2,543,124</b>	<b>2,505,263</b>	<b>5,048,387</b>
<b>391XXX Office Furniture &amp; Equipment</b>										
99		Utility 0	613,036	0	0	613,036	613,036	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0
99		Utility 2	1,211	0	0	0	1,211	0	0	1,211
7		Utility 7	27,581,007	0	19,847,293	19,847,293	5,290,037	0	2,443,677	2,443,677
8		Utility 8	378,871	0	0	0	258,227	0	120,644	120,644
9		Utility 9 - Wa	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>28,574,125</b>	<b>0</b>	<b>20,460,329</b>	<b>20,460,329</b>	<b>5,548,264</b>	<b>1,211</b>	<b>2,564,321</b>	<b>2,565,532</b>
<b>392XXX Transportation Equipment</b>										
99		Utility 0	8,628,326	3,583,269	1,378,426	3,666,631	8,628,326	0	0	0
99		Utility 1	3,581,823	0	0	0	3,581,823	0	0	3,581,823
99		Utility 2	1,600,453	0	0	0	1,600,453	0	0	1,600,453
7		Utility 7	99,294	0	0	71,452	19,045	0	8,797	8,797
8		Utility 8	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	732,678	579,709	0	0	579,709	0	0	579,709
9		Utility 9 - Idaho	458,552	0	362,816	0	362,816	95,736	0	95,736
9		Utility 9 - Allocated	624,628	0	0	494,218	494,218	0	130,410	130,410
		<b>TOTAL ACCOUNT</b>	<b>15,725,754</b>	<b>4,162,978</b>	<b>1,741,242</b>	<b>4,232,301</b>	<b>10,136,521</b>	<b>1,600,453</b>	<b>8,797</b>	<b>1,609,250</b>



COMMON GENERAL PLANT  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 C-GPL-12A

\*\*\*\*\* ELECTRIC \*\*\*\*\*

\*\*\*\*\* GAS NORTH \*\*\*\*\*

\*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON *****		Total
			Direct - Wa	Direct - Idaho	Direct - Idaho	Direct - Idaho	Direct - Oregon	Allocated	
	393000	Stores Equipment							
99		Utility 0	21,953	30,140	281,599	333,692	0	0	0
99		Utility 1	0	0	0	84,271	0	0	84,271
99		Utility 2	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	55,084	55,084
8		Utility 8	0	0	0	0	0	0	0
9		Utility 9 - Wa	110,226	0	0	110,226	29,085	0	29,085
9		Utility 9 - Idaho	0	184,152	0	184,152	48,593	0	48,593
9		Utility 9 - Allocated	0	0	488,114	488,114	0	128,799	128,799
		TOTAL ACCOUNT	132,179	214,292	769,713	1,116,184	113,356	48,593	290,748
	394000	Tools, Shop, & Garage Equipment							
99		Utility 0	1,282,412	438,241	1,608,932	3,329,585	0	0	0
99		Utility 1	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	951,854	449,519	1,828,977
7		Utility 7	0	0	902,040	902,040	0	0	0
8		Utility 8	0	0	0	0	0	0	0
9		Utility 9 - Wa	35,484	0	0	35,484	9,363	0	9,363
9		Utility 9 - Idaho	0	7,569	0	7,569	1,997	0	1,997
9		Utility 9 - Allocated	0	0	221,963	221,963	0	58,570	58,570
		TOTAL ACCOUNT	1,317,896	445,810	2,732,935	4,496,641	961,217	451,516	2,446,878
	395000	Laboratory Equipment							
99		Utility 0	360,003	314,183	2,402,821	3,077,007	0	0	0
99		Utility 1	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	179,968	58,694	553,024
7		Utility 7	0	0	154,376	154,376	0	0	0
8		Utility 8	0	0	0	0	0	0	0
9		Utility 9 - Wa	37,578	0	0	37,578	9,916	0	9,916
9		Utility 9 - Idaho	0	11,996	0	11,996	3,165	0	3,165
9		Utility 9 - Allocated	0	0	554,644	554,644	0	146,354	146,354
		TOTAL ACCOUNT	397,581	326,179	3,111,841	3,835,601	189,884	61,859	765,374
	396XXX	Power Operated Equipment							
99		Utility 0	10,086,430	5,580,059	5,434,174	21,100,663	0	0	0
99		Utility 1	0	0	0	0	2,586,939	763,032	3,718,115
99		Utility 2	0	0	0	0	0	0	0
7		Utility 7	0	0	398,684	398,684	0	0	0
8		Utility 8	0	0	0	0	0	0	0
9		Utility 9 - Wa	250,079	0	0	250,079	65,989	0	65,989
9		Utility 9 - Idaho	0	185,313	0	185,313	0	48,899	48,899
9		Utility 9 - Allocated	0	0	315,572	315,572	0	83,270	83,270
		TOTAL ACCOUNT	10,336,509	5,765,372	6,148,430	22,250,311	2,652,928	811,931	4,022,537
							43,834	49,088	92,922

COMMON GENERAL PLANT  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 C-GPL-12A

\*\*\*\*\* ELECTRIC \*\*\*\*\*  
 \*\*\*\*\* GAS NORTH \*\*\*\*\*  
 \*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	33,596,504	4,563,337	1,848,229	27,184,938	33,596,504	0	0	0	0	0	0	0
99		Utility 1	706,940	0	0	0	706,940	412,567	294,373	0	706,940	0	0	0
99		Utility 2	478,658	0	0	0	478,658	0	0	0	478,658	0	-416	478,658
7		Utility 7	6,484,219	0	0	4,666,044	4,666,044	0	0	1,243,673	1,243,673	479,074	0	574,502
8		Utility 8	949,302	0	0	0	949,302	0	0	647,016	647,016	0	0	302,286
9		Utility 9 - Wa	450,006	356,054	0	0	356,054	93,952	0	0	93,952	0	0	0
9		Utility 9 - Idaho	80,952	0	64,051	0	64,051	0	16,901	0	16,901	0	0	0
9		Utility 9 - Allocated	7,368,078	0	0	5,829,771	5,829,771	0	0	1,538,307	1,538,307	0	0	0
		TOTAL ACCOUNT	50,114,659	4,919,391	1,912,280	37,680,753	44,512,424	506,519	311,274	3,428,996	4,246,789	479,074	876,372	1,355,446
	398000	Miscellaneous Equipment												
99		Utility 0	3,898	0	2,785	1,113	3,898	0	0	0	0	0	0	0
99		Utility 1	31,332	0	0	0	31,332	0	0	31,332	31,332	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	624,019	0	0	449,044	449,044	0	0	119,687	119,687	0	55,288	55,288
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	5,355	4,237	0	0	4,237	1,118	0	0	1,118	0	0	0
9		Utility 9 - Idaho	7,127	0	5,639	0	5,639	0	1,488	0	1,488	0	0	0
9		Utility 9 - Allocated	8,560	0	0	6,773	6,773	0	0	1,787	1,787	0	0	0
		TOTAL ACCOUNT	680,291	4,237	8,424	456,930	469,591	1,118	1,488	152,806	155,412	0	55,288	55,288
		TOTAL GENERAL PLANT	182,264,500	23,305,574	15,086,862	100,853,511	139,247,947	8,296,103	3,492,309	18,416,599	30,205,011	6,305,542	6,506,000	12,811,542

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	68.157%	31.843%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended October 31, 2008 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	37,899,389	37,899,389	0	0
99	108X06	Utility 1 - Allocated	712,551	0	712,551	0
99	108X06	Utility 1 - Washington	2,316,303	0	2,316,303	0
99	108X06	Utility 1 - Idaho	792,186	0	792,186	0
99	108X06	Utility 2	1,747,336	0	0	1,747,336
7	108X06	Utility 7	9,169,983	6,598,720	1,758,803	812,460
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-331,314	-238,414	-63,546	-29,354
8	108X06	Utility 8	684,679	0	466,657	218,022
9	108X06	Utility 9	14,205,358	11,239,563	2,965,795	0
		Total	67,196,471	55,499,258	8,948,749	2,748,464
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,737,552	5,737,552	0	0
99	108X07	Utility 1 - Allocated	136,702	0	136,702	0
99	108X07	Utility 1 - Washington	372,848	0	372,848	0
99	108X07	Utility 1 - Idaho	103,192	0	103,192	0
99	108X07	Utility 2	844,494	0	0	844,494
7	108X07	Utility 7	23,328	16,787	4,474	2,067
9	108X07	Utility 9	633,654	501,360	132,294	0
		Total	7,851,770	6,255,699	749,510	846,561

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON INTANGIBLE PLANT--SOFTWARE  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 C-IPL-12A

Ref/Basis	Account	Description	***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct	Allocated
			Total	Total	Total	Total	Total	
303000	Inangible Plant							
99		Utility 0	0	0	0	0	0	
99		Utility 1	0	0	0	0	0	
99		Utility 2	0	0	0	0	0	
7		Utility 7	0	0	0	0	0	
8		Utility 8	0	0	0	0	0	
9		Utility 9	0	0	0	0	0	
		TOTAL ACCOUNT	137,458	108,760	28,698	28,698	0	
			555,357	108,760	249,449	168,450	446,597	
303100	Misc Intangible Plant--Mainframe Software							
99		Utility 0	0	0	0	0	0	
99		Utility 1	0	0	0	0	0	
99		Utility 2	0	0	0	0	0	
7		Utility 7	0	0	0	0	0	
8		Utility 8	0	0	0	0	0	
9		Utility 9	0	0	0	0	0	
		TOTAL ACCOUNT	12,995,102	9,414,087	2,417,730	2,417,730	46,440	
303110	Misc Intangible Plant--PC Software							
99		Utility 0	0	0	0	0	0	
99		Utility 1	0	0	0	0	0	
99		Utility 2	0	0	0	0	0	
7		Utility 7	0	0	0	0	0	
8		Utility 8	0	0	0	0	0	
9		Utility 9	0	0	0	0	0	
		TOTAL ACCOUNT	11,264,925	7,960,001	2,261,337	2,261,337	1,043,587	
303120	Misc Intangible Plant-- Leased PC Software							
99		Utility 0	0	0	0	0	0	
99		Utility 1	0	0	0	0	0	
99		Utility 2	0	0	0	0	0	
7		Utility 7	0	0	0	0	0	
8		Utility 8	0	0	0	0	0	
9		Utility 9	0	0	0	0	0	
		TOTAL ACCOUNT	24,815,384	17,482,848	4,707,765	1,125,664	2,206,872	

ALLOCATION RATIOS:

	7	8	9	99
E-ALL	100.000%	100.000%	100.000%	100.000%
E-ALL	100.000%	100.000%	100.000%	100.000%
E-ALL	100.000%	100.000%	100.000%	100.000%
E-ALL	100.000%	100.000%	100.000%	100.000%
E-ALL	100.000%	100.000%	100.000%	100.000%
E-ALL	100.000%	100.000%	100.000%	100.000%

19.180%	8.860%
68.157%	31.843%
20.878%	0.000%
0.000%	0.000%

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAM-12A
For Twelve Months Ended October 31, 2008		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Pft (111X31, 111X32)						
99		Utility 0	979,558	979,558	0	0
99		Utility 1	2,571	0	2,571	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	8,127	0	0	8,127
99		Utility 2 - California	0	0	0	0
7		Utility 7	8,715,361	6,271,574	1,671,606	772,181
8		Utility 8	463,789	0	316,105	147,684
		Total	10,169,406	7,251,132	1,990,282	927,992

Accum Amort--Leasehold Improvements (111X50, 111X60)

99		Utility 0	0	0	0	0
99		Utility 1 - Allocated	0	0	0	0
99		Utility 1 - Washington	0	0	0	0
99		Utility 1 - Idaho	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	85,079	61,223	16,318	7,538
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,592	1,740	0
		Total	93,411	67,815	18,058	7,538

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE  
 For Twelve Months Ended October 31, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-CAM-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
		PLANT IN SERVICE:						
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	2,417,730	0	1,632,089	0	785,641
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,261,337	0	1,526,516	0	734,821
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0
			0	4,679,067	0	3,158,605	0	1,520,462
		Percentage		100.000%		0.000%		0.000%
		ALLOCATION TO DIRECT/ALLOCATED						
		BASED ON PLANT:						
C-AAM	111X31/X32	Accumulated Amortization	1,990,282	1,990,282	0	0	0	0
	404X3X	Amortization Expense	954,034	954,034	0	0	0	0
		JURISDICTIONAL ALLOCATION:						
4	111X31/X32	Accumulated Amortization	0	1,990,282	0	1,343,540	0	646,742
4	404X3X	Amortization Expense	0	954,034	0	644,021	0	310,013

ALLOCATION RATIOS:  
 G-ALL 4 Jurisdictional Four Factor Allocator - Direct Method 67.505%  
 32.495%

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended October 31, 2008 Average of Monthly Averages Basis		Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-9,423,664	-6,781,269	-1,807,459	-834,937
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,543,792	-1,221,479	-322,313	0
		Total	-10,967,456	-8,002,748	-2,129,772	-834,937

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATION

GAS RATE OF RETURN		Report ID:
For Month Ended October 31, 2008		G-ROR-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
G-OFS		Gas Net Operating Income	1,043,945	600,919	443,026
		Adjustments			
		Adjusted Gas Net Operating Income	1,043,945	600,919	443,026
G-APL		Gas Net Adjusted Rate Base	281,802,299	188,169,483	93,632,816
		RATE OF RETURN	0.370%	0.319%	0.473%



AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-ALL-1A

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	70.930%	29.070%
2		Number of Customers	217,143	144,455	72,688
		Percent	100.000%	66.325%	33.475%
3	G-OPS	Direct Distribution Operating Expense	636,175	475,605	160,570
		Percent	100.000%	74.760%	25.240%
Jurisdictional Four Factor Allocator - Direct Method Allocation Rate Calculation - Updated 12/31/2007					
		Direct O & M	3,787,379	2,518,422	1,268,957
		Amount: Accounts 798 - 894	1,997,702	1,496,491	501,211
		Amount: Accounts 901 - 935	5,785,081	4,014,913	1,770,168
		Total	100.000%	69.401%	30.599%
		Percentage			
		Direct Labor	3,639,278	2,390,640	1,248,638
		Amount: Accounts 798 - 894	1,210,754	965,054	245,700
		Amount: Accounts 901 - 935	4,850,032	3,355,694	1,494,338
		Total	100.000%	69.189%	30.811%
		Percentage			
		Total Number of Customers	215,336	143,563	71,773
		Percentage	100.000%	66.669%	33.331%
		Total Direct Plant	246,270,898	159,486,392	86,784,506
		Percentage	100.000%	64.761%	35.239%
4		Total Four Factor Allocators	400.000%	270.020%	129.980%
		Percent	100.000%	67.505%	32.495%
Underground Storage & Dist Plant					
		Underground Storage	24,418,114	17,319,768	7,098,346
		Distribution	371,091,324	244,612,112	126,479,212
		Total Underground Storage/Dist Plant	395,509,438	261,931,880	133,577,558
		Percent	100.000%	66.226%	33.774%
5		Actual Therms Purchased	19,301,300	13,202,089	6,099,211
		Percent	100.000%	68.400%	31.600%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES		Report ID:
For Month Ended October 31, 2008		G-ALL-1A
Average of Monthly Averages Basis		

Input	Elec	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor			
Direct O & M Accts 500 - 894	32,765,739	3,167,680	1,816,594
Direct O & M Accts 901 - 935	16,546,598	6,717,604	3,062,596
Direct O & M Accts 901 - 905 Utility 9 Only	1,467,102	898,543	XXXXXXX
Adjustments	0		
Total	50,779,439	10,783,827	4,879,190
Percentage	76.427%	16.230%	7.343%
Direct Labor Accts 500 - 894	37,381,233	7,014,016	3,385,739
Direct Labor Accts 901 - 935	3,347,484	292,232	965,669
Direct O & M Accts 901 - 905 Utility 9 Only	1,590,719	974,253	XXXXXXX
Total	42,319,436	8,280,501	4,351,408
Percentage	77.012%	15.069%	7.919%
Number of Customers at 12/31/07	351,585	215,336	95,339
Percentage	53.089%	32.515%	14.396%
Net Direct Plant	1,604,463,392	254,636,776	114,106,526
Percentage	81.312%	12.905%	5.783%
Total Percentages	287,840%	76.719%	35.441%
Average (CD AA)	71.960%	19.180%	8.860%

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Input	Elec	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor			
Direct O & M Accts 580 - 894	0	3,167,680	1,816,594
Direct O & M Accts 901 - 935	0	6,717,604	3,062,596
Direct O & M Accts 901 - 905 Utility 9 Only	0	898,543	XXXXXXX
Total	0	10,783,827	4,879,190
Percentage	0.000%	68.849%	31.151%
Direct Labor Accts 580 - 894	0	7,014,016	3,385,739
Direct Labor Accts 901 - 935	0	292,232	965,669
Direct O & M Accts 901 - 905 Utility 9 Only	0	974,253	XXXXXXX
Total	0	8,280,501	4,351,408
Percentage	0.000%	65.552%	34.448%
Number of Customers at 12/31/07	0	215,336	95,339
Percentage	0.000%	69.312%	30.688%
Net Direct Plant	0	251,988,153	113,650,673
Percentage	0.000%	68.917%	31.083%
Total Percentages	0.000%	272.630%	127.370%
Average (GD AA)	0.000%	68.157%	31.843%

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AVISTA UTILITIES

RESULTS OF OPERATIONS

<b>GAS ALLOCATION PERCENTAGES</b> For Month Ended October 31, 2008 Average of Monthly Averages Basis		Report ID: G-ALL-1A
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Input	Elec/Gas North 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	35,933,419	32,765,739	3,167,680	0
Direct O & M Accts 901 - 935	23,264,202	16,546,598	6,717,604	0
Adjustments	0	0	0	0
<b>Total</b>	<b>59,197,621</b>	<b>49,312,337</b>	<b>9,885,284</b>	<b>0</b>
Percentage	100.000%	83.301%	16.699%	0.000%
Direct Labor Accts 580 - 894	44,395,249	37,381,233	7,014,016	0
Direct Labor Accts 901 - 935	3,639,716	3,347,484	292,232	0
<b>Total</b>	<b>48,034,965</b>	<b>40,728,717</b>	<b>7,306,248</b>	<b>0</b>
Percentage	100.000%	84.790%	15.210%	0.000%
Number of Customers at 12/31/07	566,921	351,585	215,336	0
Percentage	100.000%	62.017%	37.983%	0.000%
Net Direct Plant	1,850,111,655	1,598,123,502	251,988,153	0
Percentage	100.000%	86.380%	13.620%	0.000%
Total Percentages	400,000%	316,488%	83.512%	0.000%
Average (CD AN/ID/WA)	100,000%	79.122%	20.878%	0.000%
System	Washington	Idaho		
Actual Annual Throughput	361,515,460	243,676,050	117,839,410	
Percent	100.000%	67.404%	32.596%	
G-OPS Book Depreciation	907,246	607,825	299,421	
Percent	100.000%	66.997%	33.003%	
G-PLT Net Gas Plant	284,099,062	187,682,534	96,416,528	
Percent	100.000%	66.062%	33.938%	
G-PLT Net Gas General Plant	20,863,373	14,042,187	6,821,186	
Percent	100.000%	67.305%	32.695%	
G-SCM Net Allocated Schedule M's	-1,244,993	-816,955	-428,038	
Percent	100.000%	65.619%	34.381%	
Input Not Allocated	0.000%	0.000%	0.000%	

Input	Washington	Idaho
Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)		
Underground Storage	19,026,895	
Distribution	236,135,529	118,664,356
General	3,038,253	1,744,030
<b>TOTAL</b>	<b>258,200,677</b>	<b>120,408,386</b>

Report ID:  
G-OPS-1A

GAS OPERATING STATEMENT  
For Month Ended October 31, 2008  
Average of Monthly Averages Basis

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	7,479,472	0	7,479,472	5,043,419	0	5,043,419	2,436,053	0	2,436,053
99	4812XX	Commercial - Firm & Interruptible	4,213,706	0	4,213,706	2,965,950	0	2,965,950	1,247,756	0	1,247,756
99	4813XX	Industrial-Firm	431,176	0	431,176	298,849	0	298,849	132,327	0	132,327
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	8,538,310	0	8,538,310	5,655,507	0	5,655,507	2,882,803	0	2,882,803
99	484000	Interdepartmental Revenue	19,148	0	19,148	17,464	0	17,464	1,684	0	1,684
		TOTAL SALES TO ULTIMATE CUSTOMERS	20,681,812	0	20,681,812	13,981,189	0	13,981,189	6,700,623	0	6,700,623
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	12,109,988	0	12,109,988	8,283,232	0	8,283,232	3,826,756	0	3,826,756
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	3,401	0	3,401	2,650	0	2,650	751	0	751
99	489300	Transportation For Others	262,113	0	262,113	228,845	0	228,845	33,268	0	33,268
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	1,281	0	1,281	1,281	0	1,281	0	0	0
99	495000	Other Gas Revenues	456,647	1,084	457,731	323,936	769	324,705	132,711	315	133,026
1		TOTAL OTHER OPERATING REVENUES	12,833,430	1,084	12,834,514	8,839,944	769	8,840,713	3,993,486	315	3,993,801
		TOTAL GAS REVENUES	33,515,242	1,084	33,516,326	22,821,133	769	22,821,902	10,694,109	315	10,694,424
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	27,224,164	0	27,224,164	18,505,765	0	18,505,765	8,718,399	0	8,718,399
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	-13,550	0	-13,550	-9,268	0	-9,268	-4,282	0	-4,282
6	811000	Gas Used for Products Extraction	-79,052	0	-79,052	-54,072	0	-54,072	-24,980	0	-24,980
10	813000	Other Gas Expenses	0	123,341	123,341	83,137	0	83,137	40,204	0	40,204
		TOTAL PRODUCTION EXPENSES	27,131,562	123,341	27,254,903	18,442,425	83,137	18,525,562	8,689,137	40,204	8,729,341
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	1,165	1,165	826	0	826	0	339	339
1	824000	Other Expenses	0	24,619	24,619	17,462	0	17,462	7,157	0	7,157
1	837000	Other Equipment	0	22,996	22,996	16,311	0	16,311	6,685	0	6,685
		TOTAL UNDERGROUND STORAGE OP. EXP	0	49,780	49,780	34,599	0	34,599	14,181	0	14,181
G-ADP		Depreciation Expense	0	36,780	36,780	26,088	0	26,088	10,692	0	10,692
1	404X40	Amortization Expense	0	19	19	13	0	13	6	0	6
G-OTX		Taxes Other Than FIT	0	12,939	12,939	9,178	0	9,178	3,761	0	3,761
		TOTAL UNDERGROUND STORAGE EXP	0	98,518	98,518	69,878	0	69,878	28,640	0	28,640

GAS OPERATING STATEMENT  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-OPS-1A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
<b>DISTRIBUTION EXPENSES:</b>										
<b>OPERATION</b>										
3	870000	Supervision & Engineering	-14,311	28,499	14,188	0	0	0	5,086	9,102
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	128,923	18,809	147,732	14,062	100,025	42,960	4,747	47,707
3	875000	Measuring & Reg Sta Exp-General	2,201	0	2,201	0	1,004	1,197	0	1,197
3	876000	Measuring & Reg Sta Exp-Industrial	373	0	373	0	373	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	20,751	0	20,751	0	20,110	641	0	641
3	878000	Meter & House Regulator Expenses	109,497	0	109,497	0	96,684	12,813	0	12,813
3	879000	Customer Installation Expenses	147,708	0	147,708	0	94,392	53,316	0	53,316
3	880000	Other Expenses	48,150	24,356	72,506	34,006	18,209	14,144	6,147	20,291
3	881000	Rents	0	145	145	0	108	0	37	37
<b>MAINTENANCE</b>										
3	885000	Supervision & Engineering	-10,932	0	-10,932	0	0	395	0	395
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0
3	887000	Mains	81,504	0	81,504	102,739	0	-21,235	0	-21,235
3	889000	Measuring & Reg Sta Exp-General	10,593	1,088	11,681	7,655	813	2,938	275	3,213
3	890000	Measuring & Reg Sta Exp-Industrial	19,315	5,089	24,404	4,486	3,805	14,829	1,284	16,113
3	891000	Measuring & Reg Sta Exp-City Gate	1,119	0	1,119	1,255	0	-136	0	-136
3	892000	Services	55,824	15,022	70,846	43,331	11,230	12,493	3,792	16,285
3	893000	Meters & House Regulators	35,459	44,840	80,299	11,153	33,522	24,306	11,318	35,624
3	894000	Other Equipment	1	0	1	1	0	0	0	0
<b>TOTAL DISTRIBUTION OPERATING EXP</b>										
G-ADP		Depreciation	636,175	137,848	774,023	475,605	103,055	160,570	34,793	195,363
G-OTX		Taxes Other Than FIT	719,792	5,184	724,976	477,745	3,546	242,047	1,638	243,685
		<b>TOTAL DISTRIBUTION EXPENSES</b>	2,296,221	143,032	2,439,253	1,690,700	106,601	605,521	36,431	641,952
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	33,061	33,061	0	21,994	0	11,067	11,067
2	902000	Meter Reading Expenses	119,346	0	119,346	102,932	0	16,414	0	16,414
G-903	903XXX	Customer Records & Collection Expenses	78,587	295,984	374,571	55,679	196,800	22,908	99,184	122,092
2	904000	Uncollectible Accounts	0	105,020	105,020	0	69,865	0	35,155	35,155
2	905000	Misc Customer Accounts	0	14,995	14,995	0	9,975	0	5,020	5,020
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	197,933	449,060	646,993	158,611	298,634	39,322	150,426	189,748
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
2	908XXX	Customer Assistance Expenses	460,382	29,150	489,532	343,082	19,392	117,300	9,758	127,058
2	909000	Advertising	0	4,317	4,317	0	2,872	0	1,445	1,445
2	910000	Misc Customer Service & Info Exp	0	8,502	8,502	0	5,656	0	2,846	2,846
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	460,382	41,969	502,351	343,082	27,920	117,300	14,049	131,349

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-OPS-1A

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	1,144	28,665	29,809	0	19,069	19,069	1,144	9,596	10,740
2	913000	Advertising	-17	3,609	3,592	-17	2,401	2,384	0	1,208	1,208
2	916000	Miscellaneous Sales Expenses	11,143	0	11,143	11,143	0	11,143	0	0	0
		<b>TOTAL SALES EXPENSES</b>	<b>12,270</b>	<b>32,274</b>	<b>44,544</b>	<b>11,126</b>	<b>21,470</b>	<b>32,596</b>	<b>1,144</b>	<b>10,804</b>	<b>11,948</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	2,828	383,595	386,423	410	258,946	259,356	2,418	124,649	127,067
4	921000	Office Supplies & Expenses	8	93,432	93,440	8	63,071	63,079	0	30,361	30,361
4	922000	Admin. Expenses Transferred - Credit	0	-2,059	-2,059	0	-1,390	-1,390	0	-669	-669
4	923000	Outside Services Employed	0	246,616	246,616	0	166,478	166,478	0	80,138	80,138
4	924000	Property Insurance Premium	0	17,611	17,611	0	11,888	11,888	0	5,723	5,723
4	925XXX	Injuries and Damages	0	78,135	78,135	0	52,745	52,745	0	25,390	25,390
4	926XXX	Employee Pensions and Benefits	4,630	12,879	17,509	4,630	8,694	13,324	0	4,185	4,185
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	83,648	17,284	100,932	57,184	11,668	68,852	26,464	5,616	32,080
4	930000	Miscellaneous General Expenses	13,261	54,228	67,489	11,484	36,607	48,091	1,777	17,621	19,398
4	931000	Rents	1,373	11,141	12,514	1,316	7,521	8,837	57	3,620	3,677
4	935000	Maintenance of General Plant	14,039	107,704	121,743	7,099	72,706	79,805	6,940	34,998	41,938
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>119,787</b>	<b>1,020,566</b>	<b>1,140,353</b>	<b>82,131</b>	<b>688,934</b>	<b>771,065</b>	<b>37,656</b>	<b>331,632</b>	<b>369,288</b>
G-ADP		Depreciation	61,061	84,429	145,490	43,452	56,994	100,446	17,609	27,435	45,044
4	404X50	Amortization - Leasehold Imp (1,404.60)	0	165	165	0	111	111	0	54	54
G-CAM		Amortization - Intangible Plant--Software	0	81,090	81,090	0	54,740	54,740	0	26,350	26,350
99	404X30	Amortization - Intangible Distribution Plant	706	0	706	387	0	387	319	0	319
4	404X60	Amortization - Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407X28	Amortization - Decoupling Revenue	-81,590	0	-81,590	-81,590	0	-81,590	0	0	0
99	407329	Decoupling Surcharge	18,462	0	18,462	18,462	0	18,462	0	0	0
99	407390	Amortization - Hamilton St. Bridge Site	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other than FIT	0	2,918	2,918	0	1,970	1,970	0	948	948
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>118,426</b>	<b>1,189,168</b>	<b>1,307,594</b>	<b>62,842</b>	<b>802,749</b>	<b>865,591</b>	<b>55,584</b>	<b>386,419</b>	<b>442,003</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>30,216,794</b>	<b>2,077,362</b>	<b>32,294,156</b>	<b>20,708,786</b>	<b>1,410,389</b>	<b>22,119,175</b>	<b>9,508,008</b>	<b>666,973</b>	<b>10,174,981</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>1,222,170</b>			<b>702,727</b>		<b>519,443</b>	
G-FIT		FEDERAL INCOME TAX			2,616,491			1,710,952		905,539	
G-FIT		DEFERRED FEDERAL INCOME TAX			-2,434,157			-1,606,592		-827,565	
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-4,109			-2,552		-1,557	
		<b>GAS NET OPERATING INCOME</b>			<b>1,043,945</b>			<b>600,919</b>		<b>443,026</b>	

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.525%	33.475%
G-ALL	3	Direct Distribution Operating Expense	100.000%	74.760%	25.240%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.505%	32.495%
G-ALL	6	Actual Therms Purchased	100.000%	68.400%	31.600%
G-ALL	10	Actual Annual Throughput	100.000%	67.404%	32.596%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF PURCHASED GAS COSTS  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-804-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	805110	Gas Exp - Rate Amortizations	-108,521	0	-13,556	0	-94,965	0	-94,965
99	805120	Gas Expense - Rate Deferrals	8,114,622	0	5,327,071	0	2,787,551	0	2,787,551
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0
6	804000	Gas Purchases	17,162,645	0	11,740,378	0	5,422,267	0	5,422,267
1	804001	Pipeline Demand Costs	1,813,526	0	1,286,334	0	527,192	0	527,192
99	804014	GTI Contributions	7,384	0	5,134	0	2,250	0	2,250
99	804017	Transaction Fees	11,102	0	7,594	0	3,508	0	3,508
99	804140	Gas Research Contributions	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	57,896	0	39,601	0	18,295	0	18,295
6	804700	Off System Gas Purchases - Bookout	165,510	0	113,209	0	52,301	0	52,301
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			27,224,164	0	18,505,765	0	8,718,399	0	8,718,399

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	68.400%	31.600%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF ACCOUNT 1903  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			78,587	273,798	352,385	55,679	182,144	237,823	22,908	91,654	114,562
2	903000	Customer Records & Collections									
12	903920	Accts Rec Sold - Program Fees	0	3,226	3,226	0	2,131	2,131	0	1,095	1,095
12	903930	Accts Rec Sold - Maturity Yield Fees	0	18,960	18,960	0	12,525	12,525	0	6,435	6,435
		Total	78,587	295,984	374,571	55,679	196,800	252,479	22,908	99,184	122,092

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

ALLOCATION RATIOS:

W-ALL 2 Number of Customers  
 W-ALL 12 Net Gas Plant

100.000%  
 100.000%

66.525%  
 66.062%

33.475%  
 33.938%



FEDERAL INCOME TAXES--GAS For Month Ended October 31, 2008 Average of Monthly Averages Basis	Report ID: G-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	33,516,326	22,821,902	10,694,424
G-OPS	Operating & Maintenance Expense	30,411,947	20,770,729	9,641,218
G-OPS	Book Depreciation & Amortization	926,098	599,948	326,150
G-OTX	Taxes Other than FIT	956,111	748,498	207,613
	Net Operating Income Before FIT	<u>1,222,170</u>	<u>702,727</u>	<u>519,443</u>
	Less: Monthly Interest Expense	916,187	550,239	365,948
G-SCM	Add: Schedule M Additions	8,876,146	5,879,238	2,996,908
G-SCM	Less: Schedule M Deductions	1,706,439	1,143,291	563,148
	Taxable Net Operating Income	<u>7,475,690</u>	<u>4,888,435</u>	<u>2,587,255</u>
	Percent	35%	35%	35%
	Total Federal Income Tax	<u>2,616,491</u>	<u>1,710,952</u>	<u>905,539</u>
G-DTE	Deferred FIT	-2,434,157	-1,606,592	-827,565
99	411400 Amortized Investment Tax Credit	-4,109	-2,552	-1,557
	Total FIT/Deferred FIT & ITC	<u>178,225</u>	<u>101,808</u>	<u>76,417</u>
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

A VISTA UTILITIES

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-SCM-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		Schedule M Additions:						
		G-OPS Book Depreciation & Amortization (997000)	781,559	207,667	521,584	141,492	259,975	66,175
12	997001	Contributions In Aid of Construction	0	32,884	0	21,724	0	11,160
2	997002	Injuries and Damages	0	-350	0	-233	0	-117
12	997003	Salvage	0	-9,349	0	-6,176	0	-3,173
4	997005	FAS106 Current Retiree Medical Accrual	0	5,001	0	3,376	0	1,625
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0
6	997008	DSM Book Amortization	0	36,463	0	24,941	0	11,522
99	997010	Deferred Gas Credit and Refunds	8,006,113	8,006,113	5,313,527	0	2,692,586	0
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	4,863	0	3,283	0	1,580
12	997016	1992 Redemptions	0	27,166	0	17,946	0	9,220
4	997020	FAS87 Current Pension Accrual	0	130,696	0	88,226	0	42,470
4	997022	Sale Leaseback of General Office Building	0	0	0	0	0	0
99	997029	FAS 106 Post Retirement Benefits	4,630	4,630	4,630	0	0	0
99	997031	Decoupling Mechanism	-63,141	0	-63,141	0	0	0
12	997032	Interest Rate Swaps	0	27,746	0	18,330	0	9,416
99	997033	DSM Tariff Rider	-489,052	0	-351,029	0	-138,023	0
4	997033	DSM Tariff Rider	0	825	0	557	0	268
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	418,478	0	296,826	0	121,652
99	997065	Amortization of Unbilled Revenue Add-Ins	174,591	0	127,331	0	47,260	0
4	997066	Miscellaneous Schedule M Additions	0	-420,644	0	-283,956	0	-136,688
		TOTAL SCHEDULE M ADDITIONS	8,414,700	461,446	5,552,902	326,336	2,861,798	135,110
		TOTAL SCHEDULE M DEDUCTIONS	0	1,706,439	0	1,143,291	0	563,148
		TOTAL	8,414,700	461,446	5,552,902	326,336	2,861,798	135,110
		Schedule M Deductions:						
6	997011	Lewiston Meter Correction	0	0	0	0	0	0
4	997036	CIT Telephone Lease	0	0	0	0	0	0
12	997048	AFUDC	0	0	0	0	0	0
11	997049	Tax Depreciation	0	1,700,992	0	1,139,614	0	561,378
4	997062	Gain on Sale of Office Building	0	5,447	0	3,677	0	1,770
		TOTAL SCHEDULE M DEDUCTIONS	0	1,706,439	0	1,143,291	0	563,148

ALLOCATION RATIOS:

Account	Description	Ratio
G-ALL 1	Contract System Demand	29.070%
G-ALL 2	Number of Customers	33.475%
G-ALL 3	Direct Distribution Operating Expense	25.240%
G-ALL 4	Jurisdictional Four Factor A/Ilocator - Direct Method	32.495%
G-ALL 6	Actual Therms Purchased	31.600%
G-ALL 11	Book Depreciation	33.003%
G-ALL 12	Net Gas Plant	33.938%
G-ALL 99	Not Allocated	0.000%

DEFERRED INCOME TAX EXPENSE--GAS		Report ID:
For Month Ended October 31, 2008		G-DTE-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		System	Washington	Idaho
14	410100	93,703	61,487	32,216
99	410100	-2,623,255	-1,726,208	-897,047
		-2,529,552	-1,664,721	-864,831
14	411100	156,502	102,695	53,807
99	411100	-61,107	-44,566	-16,541
		95,395	58,129	37,266
		-2,434,157	-1,606,592	-827,565

ALLOCATION RATIOS:			
G-ALL	14	100.000%	65.619%
G-ALL	99	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

FEDERAL INCOME TAXES--GAS NORTH		Report ID:
For Month Ended October 31, 2008		G-INT-1A
Average of Monthly Averages Basis		
Ref/Basis	Description	

		System	Washington	Idaho
<b>Debt</b>				
2	Washington Capital Structure Ratio		49.30%	50.08%
3	Idaho Capital Structure Ratio		6.491%	8.680%
1	Cost		3.200%	4.347%
<b>Trust Preferred Securities</b>				
2	Washington Capital Structure Ratio		4.700%	5.570%
3	Idaho Capital Structure Ratio		6.575%	6.150%
1	Cost		0.309%	0.343%
<b>Total Weighted Cost</b>				
			3.509%	4.690%
G-APL	Net Rate Base	281,802,299	188,169,483	93,632,816
<b>Interest Deduction for FIT Calculation</b>				
		10,994,246	6,602,867	4,391,379

- 1 Debt Cost From last ID GRC (AVU-E-04-1)
- 2 From last WA GRC (UE-070804)
- 3 From last ID GRC (AVU-E-04-1)

AVISTA UTILITIES

RESULTS OF OPERATIONS

TAXES OTHER THAN FEDERAL INCOME TAX		Report ID:
For Month Ended October 31, 2008		G-OTX-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408150	0	12,939	12,939	0	9,178	9,178	0	3,761	3,761
		UNDERGROUND STORAGE								
		R&P Property Tax								
99	408110	292,493	0	292,493	292,493	0	292,493	0	0	0
99	408120	343,500	0	343,500	284,279	0	284,279	59,221	0	59,221
99	408130	0	0	0	0	0	0	0	0	0
99	408150/70	218,559	0	218,559	160,578	0	160,578	57,981	0	57,981
99	408160	0	0	0	0	0	0	0	0	0
99	409100	85,702	0	85,702	0	0	0	85,702	0	85,702
		940,254	0	940,254	737,350	0	737,350	202,904	0	202,904
		TOTAL								
4	408150	0	2,918	2,918	0	1,970	1,970	0	948	948
		ADMINISTRATIVE & GENERAL								
		R&P Property Tax								
		940,254	15,857	956,111	737,350	11,148	748,498	202,904	4,709	207,613
		TOTAL TAXES OTHER THAN FIT								
		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON 12/31/2007										
G-ALL		19,026,895		12,939	19,026,895	7.369%	12,939	0	0.000%	0
G-ALL		354,799,885		218,559	236,135,529	91.454%	160,578	118,664,356	98.552%	57,981
G-ALL		4,782,283		2,918	3,038,253	1.177%	2,066	1,744,030	1.448%	852
		378,609,063		234,416	258,200,677	100.000%	175,583	120,408,386	100.000%	58,833
		TOTAL								

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	32.495%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-PLT-1A

\*\*\*\*\* IDAHO \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* SYSTEM \*\*\*\*\*

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT--SOFTWARE:</b>											
(from Report C-IPL)											
4	303000	Intangible Gas Plant	417,899	40,515	458,414	249,449	27,350	276,799	168,450	13,165	181,615
4	303100	Misc Intangible Plant--Mainframe Software	0	2,979,491	2,979,491	0	2,011,305	2,011,305	0	968,186	968,186
4	303110	Misc Intangible Plant--PC Software	0	2,309,023	2,309,023	0	1,558,706	1,558,706	0	750,317	750,317
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
<b>TOTAL INTANGIBLE PLANT--SOFTWARE</b>			<b>417,899</b>	<b>5,329,029</b>	<b>5,746,928</b>	<b>249,449</b>	<b>3,597,361</b>	<b>3,846,810</b>	<b>168,450</b>	<b>1,731,668</b>	<b>1,900,118</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	472,423	472,423	0	335,090	335,090	0	137,333	137,333
1	351XXX	Structures & Improvements	0	1,126,557	1,126,557	0	799,067	799,067	0	327,490	327,490
1	352XXX	Wells	0	13,392,885	13,392,885	0	9,499,573	9,499,573	0	3,893,312	3,893,312
1	353000	Lines	0	912,336	912,336	0	647,120	647,120	0	265,216	265,216
1	354000	Compressor Station Equipment	0	6,213,401	6,213,401	0	4,407,165	4,407,165	0	1,806,236	1,806,236
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	123,265	123,265	0	50,519	50,519
1	356000	Purification Equipment	0	407,617	407,617	0	289,123	289,123	0	118,494	118,494
1	357000	Other Equipment	0	1,719,111	1,719,111	0	1,219,365	1,219,365	0	499,746	499,746
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>24,418,114</b>	<b>24,418,114</b>	<b>0</b>	<b>17,319,768</b>	<b>17,319,768</b>	<b>0</b>	<b>7,098,346</b>	<b>7,098,346</b>
<b>DISTRIBUTION PLANT:</b>											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	375000	Structures & Improvements	555,978	22,254	578,232	393,832	15,222	409,054	162,146	7,032	169,178
6	376000	Mains	184,498,854	2,512,521	187,011,375	118,198,044	1,718,564	119,916,608	66,300,810	793,957	67,094,767
6	378000	Measuring & Reg Station Equip-General	3,953,009	57,440	4,010,449	2,496,127	39,289	2,535,416	1,456,882	18,151	1,475,033
6	379000	Measuring & Reg Station Equip-City Gate	3,326,707	60,967	3,387,674	689,573	41,701	731,274	2,637,134	19,266	2,656,400
6	380000	Services	126,260,001	0	126,260,001	83,479,105	0	83,479,105	42,780,896	0	42,780,896
6	381000	Meters	47,205,425	0	47,205,425	35,452,054	0	35,452,054	11,753,371	0	11,753,371
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	2,553,198	0	2,553,198	2,028,301	0	2,028,301	524,897	0	524,897
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>368,438,142</b>	<b>2,653,182</b>	<b>371,091,324</b>	<b>242,797,336</b>	<b>1,814,776</b>	<b>244,612,112</b>	<b>125,640,806</b>	<b>838,406</b>	<b>126,479,212</b>
<b>GENERAL PLANT: (From C-GPL)</b>											
4	389XXX	Land & Land Rights	189,559	417,865	607,424	98,275	282,080	380,355	91,284	135,785	227,069
4	390XXX	Structures & Improvements	2,053,408	6,049,619	8,103,027	1,178,203	4,083,795	5,261,998	875,205	1,965,824	2,841,029
4	391XXX	Office Furniture & Equipment	0	6,022,006	6,022,006	0	4,065,155	4,065,155	0	1,956,851	1,956,851
4	392XXX	Transportation Equipment	3,641,868	540,090	4,181,958	2,664,651	364,588	3,029,239	977,217	175,502	1,152,719
4	393000	Stores Equipment	164,012	133,391	297,403	113,540	90,046	203,586	50,472	43,345	93,817
4	394000	Tools, Shop & Garage Equipment	1,467,623	1,097,044	2,564,667	1,006,099	740,560	1,746,659	461,524	356,484	818,008
4	395000	Laboratory Equipment	251,718	526,731	778,449	189,865	355,570	545,435	61,853	171,161	233,014
4	396XXX	Power Operated Equipment	3,466,303	557,678	4,023,981	2,654,372	376,461	3,030,833	811,931	181,217	993,148

GAS UTILITY PLANT  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-PLT-1A

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	759,730	3,468,249	4,227,979	464,798	2,341,241	2,806,039	294,932	1,127,008	1,421,940
4	398000	Miscellaneous Equipment	2,581	152,981	155,562	1,107	103,270	104,377	1,474	49,711	51,185
		TOTAL GENERAL PLANT	11,996,802	18,965,654	30,962,456	8,370,910	12,802,766	21,173,676	3,625,892	6,162,888	9,788,780
		TOTAL PLANT IN SERVICE	380,852,843	51,365,979	432,218,822	251,417,695	35,534,671	286,952,366	129,435,148	15,831,308	145,266,456
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	380,852,843	51,365,979	432,218,822	251,417,695	35,534,671	286,952,366	129,435,148	15,831,308	145,266,456
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,789,595	10,789,595	0	7,653,060	7,653,060	0	3,136,535	3,136,535
G-ADP	1119.X5	Distribution	123,832,079	891,776	124,723,855	82,190,526	609,975	82,800,501	41,641,553	281,801	41,923,354
G-ADP	1119.X6	General Plant - Non-Transportation	5,069,634	4,208,153	9,277,787	3,667,285	2,840,714	6,507,999	1,402,349	1,367,439	2,769,788
G-ADP	1119.X7	General Plant - Transportation	784,290	37,006	821,296	598,509	24,981	623,490	185,781	12,025	197,806
		TOTAL ACCUMULATED DEPRECIATION	129,686,003	15,926,530	145,612,533	86,456,320	11,128,730	97,585,050	43,229,683	4,797,800	48,027,483
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,429,709	2,429,709	0	1,640,175	1,640,175	0	789,534	789,534
99	111X30	Intangible Plant--Distribution Plant	58,554	0	58,554	31,805	0	31,805	26,749	0	26,749
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	18,964	18,964	0	12,802	12,802	0	6,162	6,162
		TOTAL ACCUMULATED AMORTIZATION	58,554	2,448,673	2,507,227	31,805	1,652,977	1,684,782	26,749	795,696	822,445
		NET GAS UTILITY PLANT	251,108,286	32,990,776	284,099,062	164,929,570	22,752,964	187,682,534	86,178,716	10,237,812	96,416,528

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.505%	32.495%
G-ALL	6	Actual Therms Purchased	100.000%	68.400%	31.600%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ADJUSTMENTS TO NET GAS UTILITY PLANT  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-APL-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
G-PLT		NET GAS PLANT IN SERVICE	251,108,286	32,990,776	164,929,570	22,752,964	86,178,716	10,237,812	96,416,528
		ADJUSTMENTS: ACCUM. DEF. INC. TAX							
12	C-DTX	Gas General Plant	0	-2,226,077	0	-1,470,591	0	-755,486	-755,486
12	282900	Deferred F.I.T. - Plant In Service	0	-41,574,683	0	-27,465,067	0	-14,109,616	-14,109,616
12	190180	FAS 109 ITC	0	206,773	0	136,598	0	70,175	70,175
12	283850	Gas portion of Bond Redemptions	0	-833,818	0	-550,837	0	-282,981	-282,981
4	190850	Gain on Sale of General Office Bldg--GAS	0	73,407	0	49,553	0	23,854	23,854
99	190610	Contrib in Aid of Construction	1,337,570	0	941,664	0	395,906	0	395,906
		TOTAL ACCUM DEFERRED INCOME TAX	1,337,570	-44,354,398	941,664	-29,300,344	395,906	-15,054,054	-14,658,148
		OTHER ADJUSTMENTS:							
1	164100	Gas Inventory--Jackson Prairie	0	40,137,456	0	28,469,498	0	11,667,958	11,667,958
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0
99	186710	DSM Programs	792,319	0	517,696	0	274,623	0	274,623
4	253850	Gain on Sale of General Office Building	0	-209,710	0	-141,565	0	-68,145	-68,145
		TOTAL OTHER ADJUSTMENTS	792,319	-209,710	517,696	-141,565	274,623	-68,145	-68,145
		NET RATE BASE	253,238,175	28,564,124	166,388,930	21,780,553	86,849,245	6,783,571	93,632,816

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.505%	32.495%
G-ALL	12	Net Gas Plant	100.000%	66.062%	33.938%
G-ALL	13	Net Gas General Plant	100.000%	67.305%	32.695%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



A VISTA UTILITIES

RESULTS OF OPERATIONS

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-ADP-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		UNDERGROUND STORAGE PLANT:						
G-PLT	350XXX	Plant in Service	0	24,418,114	0	17,319,768	0	7,098,346
G-PLT		Less Land and Land Rights	0	472,423	0	335,090	0	137,333
		Depreciable Underground Storage Plant	0	23,945,691	0	16,984,678	0	6,961,013
		Percentage		100.000%		0.000%		0.000%
		ALLOCATION TO DIRECT/ALLOCATED						
		BASED ON DEPRECIABLE PLANT:						
	108X08/11X40	Accumulated Depreciation	0	10,789,595	0	0	0	0
	403X80	Depreciation Expense	0	36,780	0	0	0	0
		JURISDICTIONAL ALLOCATION:						
1	108X08/11X40	Accumulated Depreciation	0	10,789,595	0	7,653,060	0	3,136,535
1	403X80	Depreciation Expense	0	36,780	0	26,088	0	10,692
		DISTRIBUTION PLANT:						
G-PLT	374000	Plant in Service	368,438,142	2,653,182	242,797,336	1,814,776	125,640,806	838,406
G-PLT		Less Land and Land Rights	84,970	0	60,300	0	24,670	0
		Depreciable Distribution Plant	368,353,172	2,653,182	242,737,036	1,814,776	125,616,136	838,406
		Percentage		0.715%		63.898%		33.387%
		ALLOCATION TO DIRECT/ALLOCATED						
		BASED ON DEPRECIABLE PLANT:						
	108X05	Accumulated Depreciation	891,776	124,723,855	82,190,526	0	41,641,553	281,801
	403X50	Depreciation Expense	5,184	724,976	477,745	0	242,047	1,638
		JURISDICTIONAL ALLOCATION:						
6	108X05	Accumulated Depreciation	123,832,079	891,776	82,190,526	609,975	41,641,553	281,801
6	403X50	Depreciation Expense	719,792	5,184	477,745	3,546	242,047	1,638
		GENERAL PLANT--NON-TRANSPORTATION						
G-PLT		Plant in Service	11,996,802	18,965,654	8,370,910	12,802,766	3,625,892	6,162,888
G-PLT	389XXX	Less Land and Land Rights	189,559	417,865	98,275	282,080	91,284	135,785
G-PLT	392XXX	Less Transportation	3,641,868	540,090	2,664,651	364,588	977,217	175,502
		Depreciable Non-Transport Genl Plant	8,165,375	18,007,659	5,607,984	12,156,098	2,557,391	5,851,601
		Percentage		68.802%		21.427%		9.771%
		TOTAL						
		Plant in Service	17,319,768	24,418,114	17,319,768	17,319,768	17,319,768	17,319,768
		Less Land and Land Rights	335,090	472,423	335,090	335,090	335,090	335,090
		Depreciable Underground Storage Plant	16,984,678	23,945,691	16,984,678	16,984,678	16,984,678	16,984,678
		Percentage		100.000%		0.000%		0.000%

A VISTA UTILITIES

RESULTS OF OPERATIONS

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-ADP-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		ALLOCATED ON DEPRECIABLE PLANT						
C-ADP	108X06	Accum Depr--Gas General Plant		4,208,153	1,310,545		597,626	
	108X06	Accum Depr--Gas General Plant - Direct	3,161,463		2,356,740		804,723	
	403X60	Depreciation Expense		84,156	26,209		11,951	
	403X60	Depreciation Expense (Direct)	21,061		15,897		5,164	
		JURISDICTIONAL ALLOCATION:						
4	108X06	Accumulated Depreciation	5,069,634	4,208,153	3,667,285	2,840,714	1,402,349	1,367,439
4	403X60	Depreciation Expense	59,221	84,156	42,106	56,810	17,115	27,346
		GENERAL PLANT--TRANSPORTATION						
G-PLT	392XXXX	Transportation General Plant	3,641,868	540,090	2,664,651	364,588	977,217	175,502
		Percentage		12.915%	63.718%		23.367%	
		ALLOCATED ON DEPRECIABLE PLANT						
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		37,006	182,572		66,954	
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	534,764		415,937		118,827	
	403X70	Depreciation Expense		273	1,346		494	
		JURISDICTIONAL ALLOCATION:						
4	1119.X7	Accumulated Depreciation	784,290	37,006	598,509	24,981	185,781	12,025
4	403X70	Depreciation Expense	1,840	273	1,346	184	494	89
		ALLOCATION RATIOS:						
G-ALL	1	System Contract Demand		100.000%		70.930%		29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%		67.505%		32.495%
G-ALL	6	Actual Therms Purchased		100.000%		68.400%		31.600%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%
		TOTAL						
		Accumulated Depreciation	6,116,324	9,277,787	6,507,999	6,507,999	2,769,788	2,769,788
		Depreciation Expense	21,061	143,377	98,916	98,916	44,461	44,461

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF COMM AMORTIZATION EXPENSE		Report ID:
For Month Ended October 31, 2008		C-AMT-1A
Average of Monthly Averages Basis		

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	260,514	187,466	49,967	23,082
8	Utility 8	0	0	0	0
9	Utility 9	809	640	169	0
	<b>TOTAL</b>	<b>261,323</b>	<b>188,106</b>	<b>50,136</b>	<b>23,082</b>
7	404X32 PC Software	135,309	97,368	25,952	11,988
8	Utility 8	7,148	0	4,872	2,276
9	Utility 9	0	0	0	0
	<b>TOTAL</b>	<b>142,457</b>	<b>97,368</b>	<b>30,824</b>	<b>14,264</b>
7	404X33 PC Software Lease	0	0	0	0
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
7	404X50 Leasehold Improvements	859	618	165	76
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
	<b>TOTAL</b>	<b>859</b>	<b>618</b>	<b>165</b>	<b>76</b>
1	404X60 Leased Transportation Vehicles	0	0	0	0
1	Gas Allocated Washington Direct	0	0	0	0
1	Idaho Direct	0	0	0	0
7	Utility 7	0	0	0	0
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

ALLOCATION RATIOS:

G-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
G-ALL	9	Elec\Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF COMM DEPRECIATION EXPENSE	Report ID:
For Month Ended October 31, 2008	C-DEP-1A
Average of Monthly Averages Basis	

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	510,512	367,364	97,916	45,231
8	Utility 8	9,149	0	6,236	2,913
9	Utility 9	72,499	57,363	15,136	0
		<u>592,160</u>	<u>424,727</u>	<u>119,288</u>	<u>48,144</u>
7	403X70 Utility 7	158	114	30	14
8	Utility 8	0	0	0	0
9	Utility 9	995	787	208	0
TOTAL ACCOUNT 403		<u>1,153</u>	<u>901</u>	<u>238</u>	<u>14</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\Gas North\Oregon 4-Factor	71.960%	19.180%	8.860%
G-ALL	8	Gas North/Oregon 4-Factor	0.000%	68.157%	31.843%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	20.878%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

COMMON GENERAL PLANT For Month Ended October 31, 2008 Average of Monthly Averages Basis		Report ID: C-CP-1A		***** ELECTRIC *****		***** GAS NORTH*****		***** OREGON *****			
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total
<b>389XXX Land &amp; Land Rights</b>											
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0
99		Utility 2	260,130	0	0	0	0	0	0	260,130	260,130
7		Utility 7	1,891,856	0	0	1,361,380	1,361,380	0	0	362,858	362,858
8		Utility 8	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	470,711	372,436	0	0	372,436	98,275	0	0	98,275
9		Utility 9 - Idaho	437,225	0	345,941	0	345,941	0	91,284	0	91,284
9		Utility 9 - Allocated	263,468	0	0	208,461	208,461	0	0	55,007	55,007
		<b>TOTAL ACCOUNT</b>	<b>3,448,071</b>	<b>372,436</b>	<b>447,848</b>	<b>1,592,615</b>	<b>2,412,899</b>	<b>98,275</b>	<b>91,284</b>	<b>417,865</b>	<b>607,424</b>
<b>390XXX Structures &amp; Improvements</b>											
99		Utility 0	2,167,760	450,428	1,118,880	598,452	2,167,760	849,802	0	0	849,802
99		Utility 1	849,802	0	0	0	0	0	0	0	0
99		Utility 2	2,707,241	0	0	0	0	0	0	2,707,241	2,707,241
7		Utility 7	27,668,101	0	0	19,909,965	19,909,965	0	0	5,306,742	5,306,742
8		Utility 8	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,572,952	1,244,551	0	0	1,244,551	328,401	0	0	328,401
9		Utility 9 - Idaho	4,191,995	0	3,316,790	0	3,316,790	0	875,205	0	875,205
9		Utility 9 - Allocated	3,558,180	0	0	2,815,303	2,815,303	0	0	742,877	742,877
		<b>TOTAL ACCOUNT</b>	<b>42,716,031</b>	<b>1,694,979</b>	<b>4,435,670</b>	<b>23,323,720</b>	<b>29,454,369</b>	<b>1,178,203</b>	<b>875,205</b>	<b>6,049,619</b>	<b>8,103,027</b>
<b>391XXX Office Furniture &amp; Equipment</b>											
99		Utility 0	797,937	0	0	797,937	797,937	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0
7		Utility 7	30,050,987	0	0	21,624,690	21,624,690	0	0	5,763,779	5,763,779
8		Utility 8	378,871	0	0	0	0	0	0	258,227	258,227
9		Utility 9 - Wa	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>31,227,795</b>	<b>0</b>	<b>0</b>	<b>22,422,627</b>	<b>22,422,627</b>	<b>0</b>	<b>0</b>	<b>6,022,006</b>	<b>6,022,006</b>
<b>392XXX Transportation Equipment</b>											
99		Utility 0	8,860,416	3,788,523	1,386,500	3,685,393	8,860,416	2,511,682	881,481	0	3,783,798
99		Utility 1	3,783,798	0	0	0	0	0	0	0	0
99		Utility 2	1,667,635	0	0	0	0	0	0	0	0
7		Utility 7	99,294	0	0	71,452	71,452	0	0	19,045	19,045
8		Utility 8	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	732,678	579,709	0	0	579,709	152,969	0	0	152,969
9		Utility 9 - Idaho	458,552	0	362,816	0	362,816	0	95,736	0	95,736
9		Utility 9 - Allocated	624,628	0	0	494,218	494,218	0	0	130,410	130,410
		<b>TOTAL ACCOUNT</b>	<b>16,227,001</b>	<b>4,368,232</b>	<b>1,749,316</b>	<b>4,251,063</b>	<b>10,368,611</b>	<b>2,664,651</b>	<b>977,217</b>	<b>540,090</b>	<b>4,181,958</b>
		<b>TOTAL ACCOUNT</b>									
		<b>TOTAL ACCOUNT</b>									

COMMON GENERAL PLANT For Month Ended October 31, 2008 Average of Monthly Averages Basis		***** ELLECTRIC *****		***** GAS NORTH*****		***** OREGON *****			
Ref/Basis	Account	Description	Total	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
<b>393000 Stores Equipment</b>									
99		Utility 0	363,661	0	0	0	0	0	0
99		Utility 1	84,271	84,271	0	84,271	0	0	84,271
99		Utility 2	58,019	0	0	0	58,019	0	58,019
7		Utility 7	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0
9		Utility 9 - Wa	140,190	0	0	110,921	0	0	29,269
9		Utility 9 - Idaho	241,747	0	191,275	50,472	0	0	50,472
9		Utility 9 - Allocated	638,907	0	505,516	133,391	0	0	133,391
		<b>TOTAL ACCOUNT</b>	<b>1,526,795</b>	<b>113,540</b>	<b>817,084</b>	<b>1,171,373</b>	<b>58,019</b>	<b>0</b>	<b>297,403</b>
<b>394000 Tools, Shop, &amp; Garage Equipment</b>									
99		Utility 0	3,366,037	0	0	0	0	0	0
99		Utility 1	1,886,542	996,735	430,259	1,886,542	0	0	0
99		Utility 2	1,012,796	0	0	0	1,012,796	0	1,012,796
7		Utility 7	1,437,521	0	275,717	275,717	0	0	127,364
8		Utility 8	488,007	0	332,611	332,611	0	0	155,396
9		Utility 9 - Wa	44,757	9,344	0	9,344	0	0	0
9		Utility 9 - Idaho	9,561	0	1,996	1,996	0	0	0
9		Utility 9 - Allocated	279,991	0	58,457	58,457	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>8,525,212</b>	<b>1,006,099</b>	<b>461,524</b>	<b>2,564,667</b>	<b>1,012,796</b>	<b>282,760</b>	<b>1,295,556</b>
<b>395000 Laboratory Equipment</b>									
99		Utility 0	3,083,070	0	0	0	0	0	0
99		Utility 1	552,975	179,952	314,334	552,975	0	0	0
99		Utility 2	343,390	0	0	0	343,390	0	343,390
7		Utility 7	283,210	0	54,320	54,320	0	0	25,092
8		Utility 8	17,266	0	11,768	11,768	0	0	5,498
9		Utility 9 - Wa	47,480	9,913	0	9,913	0	0	0
9		Utility 9 - Idaho	15,156	0	3,164	3,164	0	0	0
9		Utility 9 - Allocated	700,783	0	146,309	146,309	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,043,330</b>	<b>189,865</b>	<b>526,731</b>	<b>778,449</b>	<b>343,390</b>	<b>30,590</b>	<b>373,980</b>
<b>396XXX Power Operated Equipment</b>									
99		Utility 0	22,190,398	0	0	0	0	0	0
99		Utility 1	3,719,559	2,588,383	368,144	3,719,559	0	0	0
99		Utility 2	43,834	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	106,264	106,264	0	0	49,088
8		Utility 8	0	0	0	0	0	0	0
9		Utility 9 - Wa	316,068	65,989	0	65,989	0	0	0
9		Utility 9 - Idaho	234,212	0	48,899	48,899	0	0	0
9		Utility 9 - Allocated	398,842	0	83,270	83,270	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>27,456,949</b>	<b>2,654,372</b>	<b>557,678</b>	<b>4,023,981</b>	<b>43,834</b>	<b>49,088</b>	<b>92,922</b>

COMMON GENERAL PLANT  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	ELECTRIC *****		GAS NORTH*****		OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Allocated
			Total	Total	Total	Total	Total	Total
397XXX	Communication Equipment							
99	Utility 0	36,034,163	1,911,461	29,132,857	36,034,163	0	0	0
99	Utility 1	648,877	0	0	0	370,846	278,031	0
99	Utility 2	484,307	0	0	0	0	0	0
7	Utility 7	6,712,015	0	4,825,966	4,829,966	0	0	484,307
8	Utility 8	928,367	0	0	0	0	0	0
9	Utility 9 - Wa	450,006	356,054	0	356,054	93,952	0	0
9	Utility 9 - Idaho	80,952	64,051	0	64,051	0	16,901	0
9	Utility 9 - Allocated	7,415,163	0	5,867,025	5,867,025	0	1,548,138	0
	TOTAL ACCOUNT	52,753,850	1,975,512	39,822,848	47,151,259	464,798	294,932	484,307
398000	Miscellaneous Equipment							
99	Utility 0	3,888	2,785	1,103	3,888	0	0	0
99	Utility 1	31,332	0	0	0	0	0	0
99	Utility 2	0	0	0	0	0	0	0
7	Utility 7	622,054	0	447,630	447,630	0	0	0
8	Utility 8	0	0	0	0	0	0	0
9	Utility 9 - Wa	5,304	4,197	0	4,197	1,107	0	0
9	Utility 9 - Idaho	7,060	5,586	0	5,586	0	1,474	0
9	Utility 9 - Allocated	11,204	0	8,865	8,865	0	0	0
	TOTAL ACCOUNT	680,842	8,371	457,598	470,166	1,107	1,474	0
	TOTAL GENERAL PLANT	189,603,876	24,314,677	105,347,184	145,347,240	8,370,910	3,625,892	6,577,352

ALLOCATION RATIOS:

E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL 8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL 9	Elec/Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ACCUMULATED DEPRECIATION		Report ID:
COMMON GENERAL PLANT		C-ADP-1A
For Month Ended October 31, 2008		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total General	Total Electric	Gas North	Total Oregon Gas
		Accum Deprec - General Plant				
99	108X06	Utility 0	38,959,396	38,959,396	0	0
99	108X06	Utility 1 - Allocated	730,982	0	730,982	0
99	108X06	Utility 1 - Washington	2,356,740	0	2,356,740	0
99	108X06	Utility 1 - Idaho	804,723	0	804,723	0
99	108X06	Utility 2	1,832,943	0	0	1,832,943
7	108X06	Utility 7	10,138,963	7,295,998	1,944,653	898,312
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-336,247	-241,963	-64,492	-29,791
8	108X06	Utility 8	714,357	0	486,884	227,473
9	108X06	Utility 9	14,456,829	11,438,532	3,018,297	0
		Total	69,658,686	57,451,963	9,277,787	2,928,937

		Accum Deprec - General Plant, Transportation				
99	108X07	Utility 0	5,807,767	5,807,767	0	0
99	108X07	Utility 1 - Allocated	140,649	0	140,649	0
99	108X07	Utility 1 - Washington	415,937	0	415,937	0
99	108X07	Utility 1 - Idaho	118,827	0	118,827	0
99	108X07	Utility 2	889,902	0	0	889,902
7	108X07	Utility 7	25,411	18,286	4,874	2,251
9	108X07	Utility 9	675,396	534,387	141,009	0
		Total	8,073,889	6,360,440	821,296	892,153

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North\Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.



COMMON INTANGIBLE PLANT--SOFTWARE  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Total		***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON *****	
			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total
303000		Intangible Plant								
99		Utility 0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0
9		Utility 9	0	0	153,543	40,515	168,450	40,515	0	0
		TOTAL ACCOUNT	0	0	153,543	153,543	168,450	40,515	458,414	0
303100		Misc Intangible Plant--Mainframe Software								
99		Utility 0	0	0	411,952	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0
7		Utility 7	0	0	11,178,528	0	0	2,979,491	2,979,491	46,440
8		Utility 8	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	11,590,480	11,590,480	0	2,979,491	2,979,491	1,376,345
303110		Misc Intangible Plant--PC Software								
99		Utility 0	0	0	1,149,384	0	0	0	0	0
99		Utility 1	0	0	0	0	0	7,811	7,811	0
99		Utility 2	0	0	0	0	0	0	0	0
7		Utility 7	0	0	6,784,297	0	0	1,808,266	1,808,266	835,310
8		Utility 8	0	0	0	0	0	492,946	492,946	230,305
9		Utility 9	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	7,933,681	7,933,681	0	2,309,023	2,309,023	1,065,615
303120		Misc Intangible Plant-- Leased PC Software								
99		Utility 0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0
		TOTAL	0	0	19,677,704	19,677,704	168,450	5,329,029	5,746,928	46,440
		TOTAL	0	0	19,677,704	19,677,704	168,450	5,329,029	5,746,928	2,441,960

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAAM-1A
For Month Ended October 31, 2008		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	865,611	865,611	0	0
99		Utility 1	3,515	0	3,515	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	12,384	0	0	12,384
99		Utility 2 - California	0	0	0	0
7		Utility 7	10,745,183	7,732,234	2,060,926	952,023
8		Utility 8	535,922	0	365,268	170,654
		Total	12,162,615	8,597,845	2,429,709	1,135,061
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 0	0	0	0	0
99		Utility 1 - Allocated	0	0	0	0
99		Utility 1 - Washington	0	0	0	0
99		Utility 1 - Idaho	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	89,801	64,621	17,224	7,956
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,592	1,740	0
		Total	98,133	71,213	18,964	7,956

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North\Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE  
 For Month Ended October 31, 2008  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	2,979,491	2,979,491	0	2,011,305	2,011,305	0	968,186	968,186
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,309,023	2,309,023	0	1,558,706	1,558,706	0	750,317	750,317
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,288,514	5,288,514	0	3,570,011	3,570,011	0	1,718,503	1,718,503
		Percentage		100.000%	100.000%		0.000%		0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization	2,429,709	2,429,709	2,429,709	0	0	0	0	0	0
	404X3X	Amortization Expense	81,090	81,090	81,090	0	0	0	0	0	0
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,429,709	2,429,709	0	1,640,175	1,640,175	0	789,534	789,534
4	404X3X	Amortization Expense	0	81,090	81,090	0	54,740	54,740	0	26,350	26,350

ALLOCATION RATIOS:  
 G-ALL 4 Jurisdictional Four Factor Allocator - Direct Method 100.000% 67.505% 32.495%

ACCUMULATED DEFERRED FIT NON		Report ID:
UTILITY - SPECIFIC GENERAL PLANT		C-DTX-1A
For Month Ended October 31, 2008		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-9,934,120	-7,148,593	-1,905,364	-880,163
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,536,130	-1,215,417	-320,713	0
Total			-11,470,250	-8,364,010	-2,226,077	-880,163

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North\Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%