

Avista Corp.
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UG-101583-SI



September 22, 2010

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

2010 SEP 24 AM 8:39

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 August 31, 2010. 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 Theresa Melvin at (509) 495-8165.

Sincerely,

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

Patty Olsness
Rates Coordinator
Avista Utilities

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Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201008 , State Code : WA

Accounting Period:201008	State Code:WA
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Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	132,860	2,242,128	2,660,237	132,609	72,321,526	64,049,960
19 THEFT OF SERVICE-GAS	0	0	0	0	0	302
21 FIRM COMMERCIAL	13,947	1,612,463	1,381,645	13,970	43,570,584	32,880,935
22 INTERRUPTIBLE COMMERCIAL	1	27,170	21,223	1	462,550	349,079
31 FIRM- INDUSTRIAL	131	208,885	151,367	132	2,160,974	1,532,261
80 INTERDEPARTMENT REVENUE	36	1,246	1,990	36	250,823	175,134
88 MISC-SERVICING CUSTOMER INSTALLS	0	0	847	0	0	9,770
91 COMMERCIAL-TRANS OF GAS FOR OTHERS	13	801,560	37,176	13	14,323,586	633,174
92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	25	3,644,488	153,318	26	31,915,111	1,308,952
93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	3	183,411	3,835	2	1,048,793	21,930
Total WA	147,016	8,721,351	4,411,638	146,789	166,053,947	100,961,498

GAS RATE OF RETURN For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	-817,398	-713,616	-103,782
		Adjustments			
		Adjusted Gas Net Operating Income	-817,398	-713,616	-103,782
G-APL		Gas Net Adjusted Rate Base	295,090,662	192,342,709	102,747,953
		RATE OF RETURN	-0.277%	-0.371%	-0.101%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Month Ended August 31, 2010		G-ALL-1A				
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
		Number of Customers	8/31/2010	221,215	147,016	74,199
2		Percent		100.000%	66.458%	33.542%
	G-OPS	Direct Distribution Operating Expense		730,120	527,640	202,480
3		Percent		100.000%	72.268%	27.732%
		Jurisdictional Four Factor Allocator - Direct Method				
		Allocation Rate Calculation - Updated	12/31/2009			
		Direct O & M				
		Amount: Accounts 798 - 894		5,078,715	3,398,255	1,680,460
		Amount: Accounts 901 - 935		2,578,531	2,014,387	564,144
		Total		7,657,246	5,412,642	2,244,604
		Percentage		100.000%	70.687%	29.313%
		Direct Labor				
		Amount: Accounts 798 - 894		4,261,786	2,896,217	1,365,569
		Amount: Accounts 901 - 935		1,454,597	1,185,466	269,131
		Total		5,716,383	4,081,683	1,634,700
		Percentage		100.000%	71.403%	28.597%
		Total Number of Customers		220,748	146,742	74,006
		Percentage		100.000%	66.475%	33.525%
		Total Direct Plant		289,695,007	183,112,299	106,582,708
		Percentage		100.000%	63.209%	36.791%
		Total Four Factor Allocators		400.000%	271.774%	128.226%
4		Percent		100.000%	67.943%	32.057%
		Underground Storage & Dist Plant				
				System	Washington	Idaho
	G-PLT	Underground Storage		28,774,653	20,127,870	8,646,783
	G-PLT	Distribution		418,885,043	269,978,474	148,906,569
		Total Underground Storage/Dist Plant		447,659,696	290,106,344	157,553,352
5		Percent		100.000%	64.805%	35.195%
	Input	Actual Therms Purchased	8/31/2010	5,819,175	3,839,492	1,979,683
6		Percent		100.000%	65.980%	34.020%

GAS ALLOCATION PERCENTAGES For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec/Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		51,081,946	45,988,228	3,116,832	1,976,886
	Direct O & M Accts 901 - 935		51,945,284	35,419,000	12,684,856	3,841,428
	Direct O & M Accts 901 - 905 Utility 9 Only		3,516,695	2,172,122	1,344,573	XXXXXX
	Adjustments		0			
	Total		106,543,925	83,579,350	17,146,261	5,818,314
	Percentage		100.000%	78.446%	16.093%	5.461%
	Direct Labor Accts 500 - 894		55,092,383	43,337,007	8,181,894	3,573,482
	Direct Labor Accts 901 - 935		5,731,661	4,212,733	361,664	1,157,264
	Direct O & M Accts 901 - 905 Utility 9 Only		3,029,709	1,871,330	1,158,379	XXXXXX
	Total		63,853,753	49,421,070	9,701,937	4,730,746
	Percentage		100.000%	77.397%	15.194%	7.409%
	Number of Customers at 12/31/09		672,970	356,620	220,748	95,602
	Percentage		100.000%	52.992%	32.802%	14.206%
	Net Direct Plant		2,269,179,267	1,813,979,169	309,908,801	145,291,297
	Percentage		100.000%	79.940%	13.657%	6.403%
	Total Percentages		400.000%	288.775%	77.746%	33.479%
7	Average (CD AA)		100.000%	72.193%	19.437%	8.370%

Input	Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		5,093,718	0	3,116,832	1,976,886
	Direct O & M Accts 901 - 935		16,526,284	0	12,684,856	3,841,428
	Direct O & M Accts 901 - 905 Utility 9 Only		1,344,573	0	1,344,573	XXXXXX
	Total		22,964,575	0	17,146,261	5,818,314
	Percentage		100.000%	0.000%	74.664%	25.336%
	Direct Labor Accts 580 - 894		11,755,376	0	8,181,894	3,573,482
	Direct Labor Accts 901 - 935		1,518,928	0	361,664	1,157,264
	Direct O & M Accts 901 - 905 Utility 9 Only		1,158,379	0	1,158,379	XXXXXX
	Total		14,432,683	0	9,701,937	4,730,746
	Percentage		100.000%	0.000%	67.222%	32.778%
	Number of Customers at 12/31/09		316,350	0	220,748	95,602
	Percentage		100.000%	0.000%	69.780%	30.220%
	Net Direct Plant		450,456,474	0	305,689,899	144,766,575
	Percentage		100.000%	0.000%	67.862%	32.138%
	Total Percentages		400.000%	0.000%	279.528%	120.472%
8	Average (GD AA)		100.000%	0.000%	69.882%	30.118%

GAS ALLOCATION PERCENTAGES For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec/Gas North 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		49,105,060	45,988,228	3,116,832	0
	Direct O & M Accts 901 - 935		48,103,856	35,419,000	12,684,856	0
	Adjustments		0	0	0	0
	Total		97,208,916	81,407,228	15,801,688	0
	Percentage		100.000%	83.745%	16.255%	0.000%
	Direct Labor Accts 580 - 894		51,518,901	43,337,007	8,181,894	0
	Direct Labor Accts 901 - 935		4,574,397	4,212,733	361,664	0
	Total		56,093,298	47,549,740	8,543,558	0
	Percentage		100.000%	84.769%	15.231%	0.000%
	Number of Customers at 12/31/09		577,368	356,620	220,748	0
	Percentage		100.000%	61.766%	38.234%	0.000%
	Net Direct Plant		2,108,415,405	1,802,725,506	305,689,899	0
	Percentage		100.000%	85.501%	14.499%	0.000%
	Total Percentages		400.000%	315.781%	84.219%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.945%	21.055%	0.000%
	Actual Annual Throughput	12/31/2009	System	Washington	Idaho	
10	Percent		379,742,240	253,123,000	126,619,240	
			100.000%	66.657%	33.343%	
11	G-OPS Book Depreciation		1,033,408	676,867	356,541	
	Percent		100.000%	65.499%	34.501%	
12	G-PLT Net Gas Plant		330,549,504	214,421,590	116,127,914	
	Percent		100.000%	64.868%	35.132%	
13	G-PLT Net Gas General Plant		28,483,123	19,005,215	9,477,908	
	Percent		100.000%	66.724%	33.276%	
14	G-SCM Net Allocated Schedule M		-1,168,785	-755,911	-412,874	
	Percent		100.000%	64.675%	35.325%	
99	Input Not Allocated		0.000%	0.000%	0.000%	
	Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)	12/31/2009	Washington	Idaho		
Input	Underground Storage (Actual, not Situs)		20,127,870	8,646,783		
Input	Distribution		266,845,782	145,465,343		
Input	General		3,550,811	2,692,487		
Input	TOTAL		290,524,463	156,804,613		

GAS OPERATING STATEMENT For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	3,715,011	0	3,715,011	2,660,237	0	2,660,237	1,054,774	0	1,054,774
99	4812XX	Commercial - Firm & Interruptible	2,110,331	0	2,110,331	1,402,868	0	1,402,868	707,463	0	707,463
99	4813XX	Industrial-Firm	255,839	0	255,839	151,367	0	151,367	104,472	0	104,472
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	481400	Interruptible	0	0	0	0	0	0	99,467	0	99,467
99	499XXX	Unbilled Revenue	38,129	0	38,129	-61,338	0	-61,338	423	0	423
99	484000	Interdepartmental Revenue	2,413	0	2,413	1,990	0	1,990	423	0	423
		TOTAL SALES TO ULTIMATE CUSTOMERS	6,121,723	0	6,121,723	4,155,124	0	4,155,124	1,966,599	0	1,966,599
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	14,443,502	267,184	14,710,686	9,529,823	0	9,529,823	4,913,679	267,184	5,180,863
99	488000	Miscellaneous Service Revenues	1,759	0	1,759	847	0	847	912	0	912
99	489300	Transportation For Others	256,976	0	256,976	220,461	0	220,461	36,515	0	36,515
99	493000	Rent from Gas Property	189	0	189	189	0	189	0	0	0
4	495000	Other Gas Revenues	754,254	953	755,207	499,104	647	499,751	255,150	306	255,456
		TOTAL OTHER OPERATING REVENUES	15,456,680	268,137	15,724,817	10,250,424	647	10,251,071	5,206,256	267,490	5,473,746
		TOTAL GAS REVENUES	21,578,403	268,137	21,846,540	14,405,548	647	14,406,195	7,172,855	267,490	7,440,345
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	17,201,692	0	17,201,692	11,347,676	0	11,347,676	5,854,016	0	5,854,016
6	808XXX	Net Natural Gas Storage Transactions	1,091,387	0	1,091,387	720,097	0	720,097	371,290	0	371,290
6	811000	Gas Used for Products Extraction	-64,704	0	-64,704	-42,692	0	-42,692	-22,012	0	-22,012
10	813000	Other Gas Expenses	0	84,191	84,191	0	56,119	56,119	0	28,072	28,072
		TOTAL PRODUCTION EXPENSES	18,228,375	84,191	18,312,566	12,025,081	56,119	12,081,200	6,203,294	28,072	6,231,366
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	291	291	0	204	204	0	87	87
1	824000	Other Expenses	0	45,423	45,423	0	31,773	31,773	0	13,650	13,650
1	837000	Other Equipment	0	21,661	21,661	0	15,152	15,152	0	6,509	6,509
		TOTAL UNDERGROUND STORAGE OP. EXP	0	67,375	67,375	0	47,129	47,129	0	20,246	20,246
G-ADP		Depreciation Expense	0	43,150	43,150	0	30,183	30,183	0	12,967	12,967
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	14,325	14,325	0	10,020	10,020	0	4,305	4,305
		TOTAL UNDERGROUND STORAGE EXP	0	124,869	124,869	0	87,345	87,345	0	37,524	37,524

GAS OPERATING STATEMENT For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	17,220	36,577	53,797	8,059	26,433	34,492	9,161	10,144	19,305
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	272,642	1,559	274,201	236,861	1,127	237,988	35,781	432	36,213
3	875000	Measuring & Reg Sta Exp-General	6,736	0	6,736	4,926	0	4,926	1,810	0	1,810
3	876000	Measuring & Reg Sta Exp-Industrial	332	0	332	-93	0	-93	425	0	425
3	877000	Measuring & Reg Sta Exp-City Gate	5,033	0	5,033	1,862	0	1,862	3,171	0	3,171
3	878000	Meter & House Regulator Expenses	34,719	0	34,719	11,756	0	11,756	22,963	0	22,963
3	879000	Customer Installation Expenses	-18,576	5,180	-13,396	-60,704	3,743	-56,961	42,128	1,437	43,565
3	880000	Other Expenses	63,974	112,863	176,837	43,976	81,564	125,540	19,998	31,299	51,297
3	881000	Rents	0	969	969	0	700	700	0	269	269
MAINTENANCE											
3	885000	Supervision & Engineering	8,908	0	8,908	4,629	0	4,629	4,279	0	4,279
3	887000	Mains	196,000	0	196,000	153,293	0	153,293	42,707	0	42,707
3	889000	Measuring & Reg Sta Exp-General	26,059	0	26,059	20,090	0	20,090	5,969	0	5,969
3	890000	Measuring & Reg Sta Exp-Industrial	5,922	677	6,599	1,321	489	1,810	4,601	188	4,789
3	891000	Measuring & Reg Sta Exp-City Gate	8,893	0	8,893	7,034	0	7,034	1,859	0	1,859
3	892000	Services	84,364	47,774	132,138	80,656	34,525	115,181	3,708	13,249	16,957
3	893000	Meters & House Regulators	17,894	68,038	85,932	13,974	49,170	63,144	3,920	18,868	22,788
3	894000	Other Equipment	0	6,903	6,903	0	4,989	4,989	0	1,914	1,914
TOTAL DISTRIBUTION OPERATING EXP			730,120	280,540	1,010,660	527,640	202,740	730,380	202,480	77,800	280,280
G-ADP		Depreciation	814,764	5,199	819,963	528,392	3,430	531,822	286,372	1,769	288,141
G-OTX		Taxes Other Than FIT	523,061	0	523,061	444,363	0	444,363	78,698	0	78,698
TOTAL DISTRIBUTION EXPENSES			2,067,945	285,739	2,353,684	1,500,395	206,170	1,706,565	567,550	79,569	647,119
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	31,066	31,066	0	20,646	20,646	0	10,420	10,420
2	902000	Meter Reading Expenses	132,366	5,597	137,963	113,550	3,720	117,270	18,816	1,877	20,693
G-903	903XXX	Customer Records & Collection Expenses	68,707	284,673	353,380	48,159	189,124	237,283	20,548	95,549	116,097
2	904000	Uncollectible Accounts	0	0	0	0	0	0	0	0	0
2	905000	Misc Customer Accounts	0	7,328	7,328	0	4,870	4,870	0	2,458	2,458
TOTAL CUSTOMER ACCOUNTS EXPENSES			201,073	328,664	529,737	161,709	218,360	380,069	39,364	110,304	149,668
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	318,361	27,897	346,258	242,396	18,540	260,936	75,965	9,357	85,322
2	909000	Advertising	0	24,600	24,600	0	16,349	16,349	0	8,251	8,251
2	910000	Misc Customer Service & Info Exp	0	24,999	24,999	0	16,614	16,614	0	8,385	8,385
TOTAL CUSTOMER SERVICE & INFO EXP			318,361	77,496	395,857	242,396	51,503	293,899	75,965	25,993	101,958

GAS OPERATING STATEMENT For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	906	906	0	602	602	0	304	304
2	913000	Advertising	0	3	3	0	2	2	0	1	1
2	916000	Miscellaneous Sales Expenses	7,367	1,420	8,787	7,053	944	7,997	314	476	790
		TOTAL SALES EXPENSES	7,367	2,329	9,696	7,053	1,548	8,601	314	781	1,095
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	1,110	431,034	432,144	641	292,857	293,498	469	138,177	138,646
4	921000	Office Supplies & Expenses	15	93,479	93,494	15	63,512	63,527	0	29,967	29,967
4	922000	Admin. Expenses Transferred - Credit	0	-2,612	-2,612	0	-1,775	-1,775	0	-837	-837
4	923000	Outside Services Employed	0	274,428	274,428	0	186,455	186,455	0	87,973	87,973
4	924000	Property Insurance Premium	0	24,297	24,297	0	16,508	16,508	0	7,789	7,789
4	925XXX	Injuries and Damages	0	206,121	206,121	0	140,045	140,045	0	66,076	66,076
4	926XXX	Employee Pensions and Benefits	4,630	7,481	12,111	4,630	5,083	9,713	0	2,398	2,398
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	71,030	22,208	93,238	50,972	15,089	66,061	20,058	7,119	27,177
4	930000	Miscellaneous General Expenses	2,925	25,684	28,609	2,871	17,450	20,321	54	8,234	8,288
4	931000	Rents	789	14,759	15,548	731	10,028	10,759	58	4,731	4,789
4	935000	Maintenance of General Plant	12,370	105,977	118,347	5,039	72,004	77,043	7,331	33,973	41,304
		TOTAL ADMIN & GEN OPERATING EXP	92,869	1,202,856	1,295,725	64,899	817,256	882,155	27,970	385,600	413,570
G-ADP		Depreciation	65,895	104,400	170,295	43,929	70,933	114,862	21,966	33,467	55,433
4	404X50	Amortization - Leasehold Imp (1404.60)	0	167	167	0	113	113	0	54	54
G-CAM		Amortization - Intangible Plant--Software	0	114,172	114,172	0	77,572	77,572	0	36,600	36,600
99	404X30	Amortization - Intangible Distribution Plant	2,119	0	2,119	1,800	0	1,800	319	0	319
99	407X28	Amortization - Decoupling Revenue	6,612	0	6,612	6,612	0	6,612	0	0	0
99	407329	Decoupling Surcharge	10,934	0	10,934	10,934	0	10,934	0	0	0
G-OTX		Taxes Other than FIT	0	3,025	3,025	0	2,055	2,055	0	970	970
		TOTAL ADMIN & GENERAL EXPENSES	178,429	1,424,620	1,603,049	128,174	967,929	1,096,103	50,255	456,691	506,946
		TOTAL EXPENSES BEFORE FIT	21,001,550	2,327,908	23,329,458	14,064,808	1,588,974	15,653,782	6,936,742	738,934	7,675,676
		NET OPERATING INCOME BEFORE FIT			-1,482,918			-1,247,587			-235,331
G-FIT		FEDERAL INCOME TAX			-1,039,816			-813,400			-226,416
G-FIT		DEFERRED FEDERAL INCOME TAX			378,149			281,815			96,334
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-3,853			-2,386			-1,467
		GAS NET OPERATING INCOME			-817,398			-713,616			-103,782

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.458%	33.542%
G-ALL	3	Direct Distribution Operating Expense	100.000%	72.268%	27.732%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	65.980%	34.020%
G-ALL	10	Actual Annual Throughput	100.000%	66.657%	33.343%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-804-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-803,122	0	-803,122	-529,199	0	-529,199	-273,923	0	-273,923
99	805120	Gas Expense - Rate Deferrals	780,520	0	780,520	424,862	0	424,862	355,658	0	355,658
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0	0	0
6	804000	Gas Purchases	14,488,848	0	14,488,848	9,564,024	0	9,564,024	4,924,824	0	4,924,824
1	804001	Pipeline Demand Costs	2,093,780	0	2,093,780	1,464,599	0	1,464,599	629,181	0	629,181
99	804010	Gas Costs - Fixed Hedge	220,723	0	220,723	145,633	0	145,633	75,090	0	75,090
99	804014	GTI Contributions	2,573	0	2,573	1,716	0	1,716	857	0	857
99	804017	Transaction Fees	4,707	0	4,707	3,106	0	3,106	1,601	0	1,601
99	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	180,209	0	180,209	118,902	0	118,902	61,307	0	61,307
6	804700	Off System Gas Purchases - Bookout	233,454	0	233,454	154,033	0	154,033	79,421	0	79,421
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			17,201,692	0	17,201,692	11,347,676	0	11,347,676	5,854,016	0	5,854,016

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	65.980%	34.020%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 9/20/2010

ALLOCATION OF ACCOUNT 903 For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-903-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	68,707	280,631	349,338	48,159	186,502	234,661	20,548	94,129	114,677
12	903920	Accts Rec Sold - Program Fees	0	4,042	4,042	0	2,622	2,622	0	1,420	1,420
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			68,707	284,673	353,380	48,159	189,124	237,283	20,548	95,549	116,097

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.458%	33.542%
G-ALL	12	Net Gas Plant	100.000%	64.868%	35.132%

ALLOCATION OF ACCOUNT 908 For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-908-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	-272	27,897	27,625	-272	18,540	18,268	0	9,357	9,357
99	908600	Customer Service & Info Expense	295,165	0	295,165	232,709	0	232,709	62,456	0	62,456
99	908610	Limited Income Tax Refund Program	20,180	0	20,180	20,180	0	20,180	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-5,141	0	-5,141	-10,221	0	-10,221	5,080	0	5,080
99	908990	DSM Amortization	8,429	0	8,429	0	0	0	8,429	0	8,429
Total Account 908			318,361	27,897	346,258	242,396	18,540	260,936	75,965	9,357	85,322

ALLOCATION RATIOS:

G-ALL 2 Number of Customers
G-ALL 99 Not Allocated

100.000%

66.458%

33.542%

FEDERAL INCOME TAXES--GAS For Month Ended August 31, 2010 Average of Monthly Averages Basis		Report ID: G-FIT-1A				
Ref/Basis	Description	System	Washington	Idaho		
	Calculation of Taxable Operating Income:					
G-OPS	Operating Revenue	21,846,540	14,406,195	7,440,345		
G-OPS	Operating & Maintenance Expense	21,621,616	14,423,433	7,198,183		
G-OPS	Book Depreciation & Amortization	1,167,431	773,911	393,520		
G-OTX	Taxes Other than FIT	540,411	456,438	83,973		
	Net Operating Income Before FIT	-1,482,918	-1,247,587	-235,331		
	Less: Monthly Interest Expense	845,961	563,404	282,557		
G-SCM	Add: Schedule M Additions	1,258,510	731,954	526,556		
G-SCM	Less: Schedule M Deductions	1,900,534	1,244,964	655,570		
	Taxable Net Operating Income	-2,970,903	-2,324,001	-646,902		
	Percent	35%	35%	35%		
	Total Federal Income Tax	-1,039,816	-813,400	-226,416		
G-DTE	Deferred FIT	378,149	281,815	96,334		
99	411400 Amortized Investment Tax Credit	-3,853	-2,386	-1,467		
	Total FIT/Deferred FIT & ITC	-665,520	-533,971	-131,549		
ALLOCATION RATIOS:						
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%		

GAS SCHEDULE M ITEMS For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Schedule M Additions:									
	G-OPS	Book Depreciation & Amortization (997000)	882,778	267,107	1,149,885	574,121	182,244	756,365	308,657	84,863	393,520
12	997001	Contributions In Aid of Construction	0	48,195	48,195	0	31,263	31,263	0	16,932	16,932
2	997002	Injuries and Damages	0	200,000	200,000	0	132,916	132,916	0	67,084	67,084
12	997003	Salvage	0	-1,092	-1,092	0	-708	-708	0	-384	-384
4	997005	FAS106 Current Retiree Medical Accrual	0	27,329	27,329	0	18,568	18,568	0	8,761	8,761
6	997008	DSM Book Amortization	0	8,429	8,429	0	5,561	5,561	0	2,868	2,868
99	997010	Deferred Gas Credit and Refunds	-22,313	0	-22,313	-104,048	0	-104,048	81,735	0	81,735
4	997015	Airplane Lease Payments	0	7,719	7,719	0	5,245	5,245	0	2,474	2,474
12	997016	1992 Redemptions	0	28,465	28,465	0	18,465	18,465	0	10,000	10,000
4	997020	FAS87 Current Pension Accrual	0	215,563	215,563	0	146,460	146,460	0	69,103	69,103
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	17,256	0	17,256	17,256	0	17,256	0	0	0
12	997032	Interest Rate Swaps	0	111,346	111,346	0	72,228	72,228	0	39,118	39,118
99	997033	DSM Tariff Rider	-39,737	0	-39,737	22,771	0	22,771	-62,508	0	-62,508
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	-315,853	0	-315,853	-271,829	0	-271,829	-44,024	0	-44,024
4	997066	Miscellaneous Schedule M Additions	0	-181,312	-181,312	0	-123,189	-123,189	0	-58,123	-58,123
		TOTAL SCHEDULE M ADDITIONS	526,761	731,749	1,258,510	242,901	489,053	731,954	283,860	242,696	526,556
		Schedule M Deductions:									
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	1,895,087	1,895,087	0	1,241,263	1,241,263	0	653,824	653,824
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,701	3,701	0	1,746	1,746
		TOTAL SCHEDULE M DEDUCTIONS	0	1,900,534	1,900,534	0	1,244,964	1,244,964	0	655,570	655,570

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.458%	33.542%
G-ALL	3	Direct Distribution Operating Expense	100.000%	72.268%	27.732%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	65.980%	34.020%
G-ALL	11	Book Depreciation	100.000%	65.499%	34.501%
G-ALL	12	Net Gas Plant	100.000%	64.868%	35.132%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-DTE-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	249,213	161,179	88,034
99	410100	Deferred Federal Income Tax Exp	11,106	20,786	-9,680
		SUBTOTAL	<u>260,319</u>	<u>181,965</u>	<u>78,354</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	7,282	4,710	2,572
99	411100	Deferred Federal Income Tax Exp	110,548	95,140	15,408
		SUBTOTAL	<u>117,830</u>	<u>99,850</u>	<u>17,980</u>
		Total Deferred Federal Income Tax Expense	<u><u>378,149</u></u>	<u><u>281,815</u></u>	<u><u>96,334</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	64.675%	35.325%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.570%	6.600%
	Total Cost of Debt		3.515%	3.300%
	Total Weighted Cost		3.515%	3.300%
G-APL	Net Rate Base	295,090,662	192,342,709	102,747,953
	Interest Deduction for FIT Calculation	10,151,528	6,760,846	3,390,682
1	From last WA GRC (UE-090135)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

GAS UTILITY PLANT For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	1,050,895	40,859	1,091,754	882,445	27,761	910,206	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt--Mainframe Software (303100)	0	5,813,017	5,813,017	0	3,949,538	3,949,538	0	1,863,479	1,863,479
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	1,901,747	1,901,747	0	1,292,104	1,292,104	0	609,643	609,643
TOTAL INTANGIBLE PLANT--SOFTWARE			1,050,895	7,755,623	8,806,518	882,445	5,269,403	6,151,848	168,450	2,486,220	2,654,670
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
1	351XXX	Structures & Improvements	0	1,289,628	1,289,628	0	902,095	902,095	0	387,533	387,533
1	352XXX	Wells	0	12,679,689	12,679,689	0	8,869,442	8,869,442	0	3,810,247	3,810,247
1	353000	Lines	0	1,086,477	1,086,477	0	759,991	759,991	0	326,486	326,486
1	354000	Compressor Station Equipment	0	11,207,245	11,207,245	0	7,839,468	7,839,468	0	3,367,777	3,367,777
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	121,562	121,562	0	52,222	52,222
1	356000	Purification Equipment	0	407,617	407,617	0	285,128	285,128	0	122,489	122,489
1	357000	Other Equipment	0	1,457,438	1,457,438	0	1,019,478	1,019,478	0	437,960	437,960
TOTAL UNDERGROUND STORAGE PLANT			0	28,774,653	28,774,653	0	20,127,870	20,127,870	0	8,646,783	8,646,783
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	623,208	22,254	645,462	443,187	14,683	457,870	180,021	7,571	187,592
6	376000	Mains	209,338,410	2,512,521	211,850,931	133,411,299	1,657,761	135,069,060	75,927,111	854,760	76,781,871
6	378000	Measuring & Reg Station Equip-General	4,669,392	57,440	4,726,832	2,902,602	37,899	2,940,501	1,766,790	19,541	1,786,331
6	379000	Measuring & Reg Station Equip-City Gate	5,783,256	60,967	5,844,223	1,638,515	40,226	1,678,741	4,144,741	20,741	4,165,482
6	380000	Services	135,405,274	0	135,405,274	89,337,623	0	89,337,623	46,067,651	0	46,067,651
6	381000	Meters	57,632,506	0	57,632,506	38,401,701	0	38,401,701	19,230,805	0	19,230,805
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	2,630,612	0	2,630,612	2,031,580	0	2,031,580	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			416,231,861	2,653,182	418,885,043	268,227,905	1,750,569	269,978,474	148,003,956	902,613	148,906,569
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	852,618	1,520,948	576,272	579,294	1,155,566	92,058	273,324	365,382
4	390XXX	Structures & Improvements	2,243,117	8,984,725	11,227,842	1,297,930	6,104,492	7,402,422	945,187	2,880,233	3,825,420
4	391XXX	Office Furniture & Equipment	0	7,036,728	7,036,728	0	4,780,964	4,780,964	0	2,255,764	2,255,764
4	392XXX	Transportation Equipment	4,719,281	1,249,662	5,968,943	3,442,035	849,058	4,291,093	1,277,246	400,604	1,677,850
4	393000	Stores Equipment	158,183	221,705	379,888	115,265	150,633	265,898	42,918	71,072	113,990
4	394000	Tools, Shop & Garage Equipment	1,455,453	1,973,791	3,429,244	1,001,808	1,341,053	2,342,861	453,645	632,738	1,086,383
4	395000	Laboratory Equipment	125,709	285,862	411,571	94,811	194,223	289,034	30,898	91,639	122,537
4	396XXX	Power Operated Equipment	3,724,212	542,809	4,267,021	2,767,947	368,801	3,136,748	956,265	174,008	1,130,273

GAS UTILITY PLANT		Report ID:
For Month Ended August 31, 2010		G-PLT-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,714,002	3,907,497	5,621,499	539,294	2,654,871	3,194,165	1,174,708	1,252,626	2,427,334
4	398000	Miscellaneous Equipment	512	85,023	85,535	220	57,767	57,987	292	27,256	27,548
		TOTAL GENERAL PLANT	14,808,799	25,140,420	39,949,219	9,835,582	17,081,156	26,916,738	4,973,217	8,059,264	13,032,481
		TOTAL PLANT IN SERVICE	432,091,555	64,323,878	496,415,433	278,945,932	44,228,998	323,174,930	153,145,623	20,094,880	173,240,503
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	432,091,555	64,323,878	496,415,433	278,945,932	44,228,998	323,174,930	153,145,623	20,094,880	173,240,503
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,457,700	11,457,700	0	8,014,661	8,014,661	0	3,443,039	3,443,039
G-ADP	1119.X5	Distribution	138,032,764	880,711	138,913,475	89,517,232	581,093	90,098,325	48,515,532	299,618	48,815,150
G-ADP	1119.X6	General Plant - Non-Transportation	5,447,123	5,001,721	10,448,844	3,800,961	3,398,319	7,199,280	1,646,162	1,603,402	3,249,564
G-ADP	1119.X7	General Plant - Transportation	939,720	77,532	1,017,252	659,565	52,678	712,243	280,155	24,854	305,009
		TOTAL ACCUMULATED DEPRECIATION	144,419,607	17,417,664	161,837,271	93,977,758	12,046,751	106,024,509	50,441,849	5,370,913	55,812,762
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,925,586	3,925,586	0	2,667,161	2,667,161	0	1,258,425	1,258,425
99	111X30	Intangible Plant--Distribution Plant	79,236	0	79,236	45,475	0	45,475	33,761	0	33,761
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	23,836	23,836	0	16,195	16,195	0	7,641	7,641
		TOTAL ACCUMULATED AMORTIZATION	79,236	3,949,422	4,028,658	45,475	2,683,356	2,728,831	33,761	1,266,066	1,299,827
		NET GAS UTILITY PLANT	287,592,712	42,956,792	330,549,504	184,922,699	29,498,891	214,421,590	102,670,013	13,457,901	116,127,914

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	65.980%	34.020%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-APL-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	287,592,712	42,956,792	330,549,504	184,922,699	29,498,891	214,421,590	102,670,013	13,457,901	116,127,914
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,364,214	-3,364,214	0	-2,182,298	-2,182,298	0	-1,181,916	-1,181,916
12	282900	Deferred F.I.T. - Plant In Service	0	-50,884,344	-50,884,344	0	-33,007,656	-33,007,656	0	-17,876,688	-17,876,688
12	190180	FAS 109 ITC	0	159,122	159,122	0	103,219	103,219	0	55,903	55,903
12	283850	Gas portion of Bond Redemptions	0	-727,500	-727,500	0	-471,915	-471,915	0	-255,585	-255,585
4	190850	Gain on Sale of General Office Bldg--GAS	0	31,475	31,475	0	21,385	21,385	0	10,090	10,090
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-54,785,461	-54,785,461	0	-35,537,265	-35,537,265	0	-19,248,196	-19,248,196
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	1,870,765	1,870,765	0	1,308,600	1,308,600	0	562,165	562,165
1	164100	Gas Inventory--Jackson Prairie	0	17,456,538	17,456,538	0	12,210,848	12,210,848	0	5,245,690	5,245,690
99	186710	DSM Programs	89,192	0	89,192	0	0	0	89,192	0	89,192
4	253850	Gain on Sale of General Office Building	0	-89,876	-89,876	0	-61,064	-61,064	0	-28,812	-28,812
		TOTAL OTHER ADJUSTMENTS	89,192	19,237,427	19,326,619	0	13,458,384	13,458,384	89,192	5,779,043	5,868,235
		NET RATE BASE	287,681,904	7,408,758	295,090,662	184,922,699	7,420,010	192,342,709	102,759,205	-11,252	102,747,953

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	12	Net Gas Plant	100.000%	64.868%	35.132%
G-ALL	13	Net Gas General Plant	100.000%	66.724%	33.276%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	28,774,653	28,774,653	0	20,127,870	20,127,870	0	8,646,783	8,646,783
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
		Depreciable Underground Storage Plant	0	28,301,878	28,301,878	0	19,797,164	19,797,164	0	8,504,714	8,504,714
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,457,700	11,457,700	0			0		
	403X80	Depreciation Expense - JP		43,150	43,150	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,457,700	11,457,700	0	8,014,661	8,014,661	0	3,443,039	3,443,039
1	403X80	Depreciation Expense - JP	0	43,150	43,150	0	30,183	30,183	0	12,967	12,967
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	416,231,861	2,653,182	418,885,043	268,227,905	1,750,569	269,978,474	148,003,956	902,613	148,906,569
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	416,146,891	2,653,182	418,800,073	268,167,605	1,750,569	269,918,174	147,979,286	902,613	148,881,899
		Percentage		0.634%	100.000%	64.441%			34.925%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		880,711	138,913,475	89,517,232			48,515,532		
	403X50	Depreciation Expense		5,199	819,963	528,392			286,372		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	138,032,764	880,711	138,913,475	89,517,232	581,093	90,098,325	48,515,532	299,618	48,815,150
6	403X50	Depreciation Expense	814,764	5,199	819,963	528,392	3,430	531,822	286,372	1,769	288,141
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	14,808,799	25,140,420	39,949,219	9,835,582	17,081,156	26,916,738	4,973,217	8,059,264	13,032,481
G-PLT	389XXX	Less: Land and Land Rights	668,330	852,618	1,520,948	576,272	579,294	1,155,566	92,058	273,324	365,382
G-PLT	392XXX	Less: Transportation	4,719,281	1,249,662	5,968,943	3,442,035	849,058	4,291,093	1,277,246	400,604	1,677,850
		Depreciable Non-Transport Genl Plant	9,421,188	23,038,140	32,459,328	5,817,275	15,652,804	21,470,079	3,603,913	7,385,336	10,989,249
		Percentage		70.975%	100.000%	17.922%			11.103%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	108X06	Accum Depr--Gas General Plant		5,001,721	7,047,159	1,262,992			782,446		
	108X06	Accum Depr--Gas General Plant - Direct	3,401,685		3,401,685	2,537,969			863,716		
	403X60	Depreciation Expense	42,467	103,844	146,310	26,222			16,245		
	403X60	Depreciation Expense (Direct)	21,328		21,328	16,175			5,153		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	5,447,123	5,001,721	10,448,844	3,800,961	3,398,319	7,199,280	1,646,162	1,603,402	3,249,564
4	403X60	Depreciation Expense	63,795	103,844	167,639	42,397	70,555	112,952	21,398	33,289	54,687
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	4,719,281	1,249,662	5,968,943	3,442,035	849,058	4,291,093	1,277,246	400,604	1,677,850
		Percentage		20.936%	100.000%	57.666%			21.398%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		77,532	370,328	213,553			79,243		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	646,924		646,924	446,012			200,912		
	403X70	Depreciation Expense		556	2,656	1,532			568		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	939,720	77,532	1,017,252	659,565	52,678	712,243	280,155	24,854	305,009
4	403X70	Depreciation Expense	2,100	556	2,656	1,532	378	1,910	568	178	746
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.950%				30.050%	
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%		67.943%				32.057%	
G-ALL	6	Actual Therms Purchased		100.000%		65.980%				34.020%	
G-ALL	99	Not Allocated		0.000%		0.000%				0.000%	

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 9/20/2010

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30	Communication Equipment	Utility 7	0	0	0
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	448,567	323,834	87,188
8			Utility 8	14,514	0	10,143
9			Utility 9	809	639	170
		TOTAL		463,890	324,473	97,501
7	404X32	PC Software	Utility 7	58,412	42,169	11,354
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		65,560	42,169	16,349
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		530,309	367,262	114,017

ALLOCATION RATIOS:

			100.000%	72.193%	19.437%	8.370%
G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	587,504	424,137	114,193	49,174
8	Utility 8	11,641	0	8,135	3,506
9	Utility 9	59,427	46,915	12,512	0
9	Utility 9 - Washington	8,979	7,088	1,891	0
9	Utility 9 - Idaho	34,297	27,076	7,221	0
	Total	<u>701,848</u>	<u>505,216</u>	<u>143,952</u>	<u>52,680</u>
7	403X70 Utility 7	331	239	64	28
9	Utility 9	1,197	945	252	0
	Total	<u>1,528</u>	<u>1,184</u>	<u>316</u>	<u>28</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

COMMON GENERAL PLANT		Report ID:	***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
For Month Ended August 31, 2010		C-GPL-1A												
Average of Monthly Averages Basis														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7		Utility 7	4,082,519	0	0	2,947,293	2,947,293	0	0	793,519	793,519	0	341,707	341,707
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
9		Utility 9 - Allocated	280,689	0	0	221,590	221,590	0	0	59,099	59,099	0	0	0
		TOTAL ACCOUNT	6,345,064	371,603	447,074	3,191,657	4,010,334	576,272	92,058	852,618	1,520,948	472,075	341,707	813,782
	390XXX	Structures & Improvements												
99		Utility 0	3,522,575	496,496	1,399,804	1,626,275	3,522,575	0	0	0	0	0	0	0
99		Utility 1	939,860	0	0	0	0	939,860	0	0	939,860	0	0	0
99		Utility 2	3,384,945	0	0	0	0	0	0	0	0	3,384,945	0	3,384,945
7		Utility 7	41,027,005	0	0	29,618,626	29,618,626	0	0	7,974,419	7,974,419	0	3,433,960	3,433,960
9		Utility 9 - Wa	1,700,643	1,342,573	0	0	1,342,573	358,070	0	0	358,070	0	0	0
9		Utility 9 - Idaho	4,489,131	0	3,543,944	0	3,543,944	0	945,187	0	945,187	0	0	0
9		Utility 9 - Allocated	4,798,412	0	0	3,788,106	3,788,106	0	0	1,010,306	1,010,306	0	0	0
		TOTAL ACCOUNT	59,862,571	1,839,069	4,943,748	35,033,007	41,815,824	1,297,930	945,187	8,984,725	11,227,842	3,384,945	3,433,960	6,818,905
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,588,022	0	0	1,588,022	1,588,022	0	0	0	0	0	0	0
7		Utility 7	34,807,848	0	0	25,128,830	25,128,830	0	0	6,765,601	6,765,601	0	2,913,417	2,913,417
8		Utility 8	387,979	0	0	0	0	0	0	271,127	271,127	0	116,852	116,852
		TOTAL ACCOUNT	36,783,849	0	0	26,716,852	26,716,852	0	0	7,036,728	7,036,728	0	3,030,269	3,030,269
	392XXX	Transportation Equipment												
99		Utility 0	15,184,919	7,323,265	2,597,163	5,264,491	15,184,919	0	0	0	0	0	0	0
99		Utility 1	5,231,885	0	0	0	0	3,167,011	1,115,405	949,469	5,231,885	0	0	0
99		Utility 2	2,127,398	0	0	0	0	0	0	0	0	2,127,398	0	2,127,398
7		Utility 7	496,107	0	0	358,155	358,155	0	0	96,428	96,428	0	41,524	41,524
9		Utility 9 - Wa	1,306,219	1,031,195	0	0	1,031,195	275,024	0	0	275,024	0	0	0
9		Utility 9 - Idaho	768,660	0	606,819	0	606,819	0	161,841	0	161,841	0	0	0
9		Utility 9 - Allocated	967,776	0	0	764,011	764,011	0	0	203,765	203,765	0	0	0
		TOTAL ACCOUNT	26,082,964	8,354,460	3,203,982	6,386,657	17,945,099	3,442,035	1,277,246	1,249,662	5,968,943	2,127,398	41,524	2,168,922

COMMON GENERAL PLANT For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** 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
	393000	Stores Equipment												
99		Utility 0	390,738	10,739	14,745	365,254	390,738	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	147,206	116,212	0	0	116,212	30,994	0	0	30,994	0	0	0
9		Utility 9 - Idaho	203,837	0	160,919	0	160,919	0	42,918	0	42,918	0	0	0
9		Utility 9 - Allocated	1,052,980	0	0	831,275	831,275	0	0	221,705	221,705	0	0	0
		TOTAL ACCOUNT	1,936,259	126,951	175,664	1,196,529	1,499,144	115,265	42,918	221,705	379,888	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,389,462	1,256,993	421,345	1,711,124	3,389,462	0	0	0	0	0	0	0
99		Utility 1	1,861,125	0	0	0	0	992,880	451,656	416,589	1,861,125	0	0	0
99		Utility 2	932,154	0	0	0	0	0	0	0	0	932,154	0	932,154
7		Utility 7	3,920,744	0	0	2,830,503	2,830,503	0	0	762,075	762,075	0	328,166	328,166
8		Utility 8	1,047,868	0	0	0	0	0	0	732,271	732,271	0	315,597	315,597
9		Utility 9 - Wa	42,402	33,474	0	0	33,474	8,928	0	0	8,928	0	0	0
9		Utility 9 - Idaho	9,449	0	7,460	0	7,460	0	1,989	0	1,989	0	0	0
9		Utility 9 - Allocated	298,531	0	0	235,675	235,675	0	0	62,856	62,856	0	0	0
		TOTAL ACCOUNT	11,501,735	1,290,467	428,805	4,777,302	6,496,574	1,001,808	453,645	1,973,791	3,429,244	932,154	643,763	1,575,917
	395000	Laboratory Equipment												
99		Utility 0	1,291,483	214,701	123,226	953,556	1,291,483	0	0	0	0	0	0	0
99		Utility 1	280,752	0	0	0	0	91,364	29,797	159,591	280,752	0	0	0
99		Utility 2	257,089	0	0	0	0	0	0	0	0	257,089	0	257,089
7		Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
8		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
9		Utility 9 - Wa	16,373	12,926	0	0	12,926	3,447	0	0	3,447	0	0	0
9		Utility 9 - Idaho	5,227	0	4,126	0	4,126	0	1,101	0	1,101	0	0	0
9		Utility 9 - Allocated	243,113	0	0	191,926	191,926	0	0	51,187	51,187	0	0	0
		TOTAL ACCOUNT	2,458,220	227,627	127,352	1,402,246	1,757,225	94,811	30,898	285,862	411,571	257,089	32,335	289,424
	396XXX	Power Operated Equipment												
99		Utility 0	29,406,755	13,268,604	7,455,981	8,682,170	29,406,755	0	0	0	0	0	0	0
99		Utility 1	3,771,521	0	0	0	0	2,617,381	847,159	306,981	3,771,521	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9		Utility 9 - Idaho	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		TOTAL ACCOUNT	35,618,046	13,833,147	7,865,069	9,562,602	31,260,818	2,767,947	956,265	542,809	4,267,021	43,834	46,373	90,207

COMMON GENERAL PLANT For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** 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	40,064,488	5,575,846	2,203,251	32,285,391	40,064,488	0	0	0	0	0	0	0
99	Utility 1	766,614	0	0	0	0	441,601	325,013	0	766,614	0	0	0
99	Utility 2	536,201	0	0	0	0	0	0	0	0	536,201	0	536,201
7	Utility 7	8,929,305	0	0	6,446,333	6,446,333	0	0	1,735,589	1,735,589	0	747,383	747,383
8	Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916
9	Utility 9 - Wa	463,989	366,296	0	0	366,296	97,693	0	0	97,693	0	0	0
9	Utility 9 - Idaho	4,035,597	0	3,185,902	0	3,185,902	0	849,695	0	849,695	0	0	0
9	Utility 9 - Allocated	7,241,722	0	0	5,716,977	5,716,977	0	0	1,524,745	1,524,745	0	0	0
	TOTAL ACCOUNT	62,963,995	5,942,142	5,389,153	44,448,701	55,779,996	539,294	1,174,708	3,907,497	5,621,499	536,201	1,026,299	1,562,500
	398000 Miscellaneous Equipment												
99	Utility 0	8,584	0	2,299	6,285	8,584	0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	430,700	0	0	310,935	310,935	0	0	83,715	83,715	0	36,050	36,050
9	Utility 9 - Wa	1,044	824	0	0	824	220	0	0	220	0	0	0
9	Utility 9 - Idaho	1,389	0	1,097	0	1,097	0	292	0	292	0	0	0
9	Utility 9 - Allocated	6,214	0	0	4,906	4,906	0	0	1,308	1,308	0	0	0
	TOTAL ACCOUNT	447,931	824	3,396	322,126	326,346	220	292	85,023	85,535	0	36,050	36,050
	TOTAL GENERAL PLANT	244,000,634	31,986,290	22,584,243	133,037,679	187,608,212	9,835,582	4,973,217	25,140,420	39,949,219	7,810,923	8,632,280	16,443,203

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	39,299,757	39,299,757	0	0
99	108X06	Utility 1 - Allocated	619,394	0	619,394	0
99	108X06	Utility 1 - Washington	2,537,969	0	2,537,969	0
99	108X06	Utility 1 - Idaho	863,716	0	863,716	0
99	108X06	Utility 2	2,344,224	0	0	2,344,224
7	108X06	Utility 7	13,087,199	9,448,042	2,543,759	1,095,399
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-350,189	-252,812	-68,066	-29,311
8	108X06	Utility 8	946,353	0	661,330	285,023
9	108X06	Utility 9	15,629,425	12,338,650	3,290,775	0
Total			74,977,848	60,833,637	10,448,877	3,695,335
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,603,652	5,603,652	0	0
99	108X07	Utility 1 - Allocated	214,783	0	214,783	0
99	108X07	Utility 1 - Washington	446,012	0	446,012	0
99	108X07	Utility 1 - Idaho	200,912	0	200,912	0
99	108X07	Utility 2	1,019,454	0	0	1,019,454
7	108X07	Utility 7	2,876	2,076	559	241
9	108X07	Utility 9	736,101	581,115	154,986	0
Total			8,223,790	6,186,843	1,017,252	1,019,695

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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				***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****		
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	1,050,895	0	0	0	0	882,445	168,450	0	1,050,895	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,199	153,199	0	0	40,859	40,859	0	0	0
		TOTAL ACCOUNT	1,244,953	0	0	153,199	153,199	882,445	168,450	40,859	1,091,754	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	782,167	0	0	782,167	782,167	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	26,775,920	0	0	19,330,340	19,330,340	0	0	5,204,436	5,204,436	0	2,241,145	2,241,145
8		Utility 8	870,870	0	0	0	0	0	0	608,581	608,581	0	262,289	262,289
		TOTAL ACCOUNT	28,475,397	0	0	20,112,507	20,112,507	0	0	5,813,017	5,813,017	46,440	2,503,434	2,549,874
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	552,358	0	0	552,358	552,358	0	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
7		Utility 7	8,144,707	0	0	5,879,908	5,879,908	0	0	1,583,087	1,583,087	0	681,712	681,712
8		Utility 8	428,327	0	0	0	0	0	0	299,323	299,323	0	129,004	129,004
		TOTAL ACCOUNT	9,145,960	0	0	6,432,266	6,432,266	0	0	1,901,747	1,901,747	1,231	810,716	811,947
		TOTAL	38,866,310	0	0	26,697,972	26,697,972	882,445	168,450	7,755,623	8,806,518	47,671	3,314,150	3,361,821

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X30, 111X31, 111X32)						
99		Utility 0	758,933	758,933	0	0
99		Utility 1	8,308	0	8,308	0
99		Utility 2 - Oregon	29,559	0	0	29,559
7		Utility 7	18,433,762	13,307,886	3,582,970	1,542,906
8		Utility 8	470,837	0	329,030	141,807
9		Utility 9	25,066	19,788	5,278	0
Total			<u>19,726,465</u>	<u>14,086,607</u>	<u>3,925,586</u>	<u>1,714,272</u>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 2 - Oregon	40,067	0	0	40,067
7		Utility 7	108,691	78,467	21,126	9,097
9		Utility 9	12,869	10,159	2,710	0
Total			<u>161,627</u>	<u>88,626</u>	<u>23,836</u>	<u>49,164</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-CAM-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303000	Misc Intangible Plant									
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	5,813,017	5,813,017	0	3,949,538	3,949,538	0	1,863,479	1,863,479
G-PLT	303110	Misc Intangible Plant - PC Software	0	1,901,747	1,901,747	0	1,292,104	1,292,104	0	609,643	609,643
			0	7,714,764	7,714,764	0	5,241,642	5,241,642	0	2,473,122	2,473,122
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,925,586	3,925,586	0			0		
	404	Amortization Expense (404X30, X31, X32)		114,172	114,172	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,925,586	3,925,586	0	2,667,161	2,667,161	0	1,258,425	1,258,425
4	404	Amortization Expense (404X30, X31, X32)	0	114,172	114,172	0	77,572	77,572	0	36,600	36,600
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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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	-15,431,645	-11,140,567	-2,999,449	-1,291,629
9	282900	Utility 9	-1,732,438	-1,367,673	-364,765	0
		Total	<u>-17,164,083</u>	<u>-12,508,240</u>	<u>-3,364,214</u>	<u>-1,291,629</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 9/20/2010

GAS RATE OF RETURN For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis			Report ID: G-ROR-12A		
Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	17,878,448	10,696,776	7,181,672
		Adjustments			
		Adjusted Gas Net Operating Income	17,878,448	10,696,776	7,181,672
G-APL		Gas Net Adjusted Rate Base	287,767,550	187,183,828	100,583,722
		RATE OF RETURN	6.213%	5.715%	7.140%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis		Report ID: G-ALL-12A				
Basis	Ref	Description		System	Washington	Idaho
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
		Number of Customers	8/31/2010	220,553	146,610	73,943
2		Percent		100.000%	66.474%	33.526%
	G-OPS	Direct Distribution Operating Expense		8,797,917	5,799,115	2,998,802
3		Percent		100.000%	65.915%	34.085%
		Jurisdictional Four Factor Allocator - Direct Method				
		Allocation Rate Calculation - Updated	12/31/2009			
		Direct O & M				
		Amount: Accounts 798 - 894		5,078,715	3,398,255	1,680,460
		Amount: Accounts 901 - 935		2,578,531	2,014,387	564,144
		Total		7,657,246	5,412,642	2,244,604
		Percentage		100.000%	70.687%	29.313%
		Direct Labor				
		Amount: Accounts 798 - 894		4,261,786	2,896,217	1,365,569
		Amount: Accounts 901 - 935		1,454,597	1,185,466	269,131
		Total		5,716,383	4,081,683	1,634,700
		Percentage		100.000%	71.403%	28.597%
		Total Number of Customers		220,748	146,742	74,006
		Percentage		100.000%	66.475%	33.525%
		Total Direct Plant		289,695,007	183,112,299	106,582,708
		Percentage		100.000%	63.209%	36.791%
		Total Four Factor Allocators		400.000%	271.774%	128.226%
4		Percent		100.000%	67.943%	32.057%
		Underground Storage & Dist Plant				
				System	Washington	Idaho
	G-PLT	Underground Storage		29,642,753	20,735,106	8,907,647
	G-PLT	Distribution		412,108,974	265,543,724	146,565,250
		Total Underground Storage/Dist Plant		441,751,727	286,278,830	155,472,897
5		Percent		100.000%	64.805%	35.195%
	Input	Actual Therms Purchased	8/31/2010	247,411,350	172,561,904	74,849,446
6		Percent		100.000%	69.747%	30.253%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		51,081,946	45,988,228	3,116,832	1,976,886
	Direct O & M Accts 901 - 935		51,945,284	35,419,000	12,684,856	3,841,428
	Direct O & M Accts 901 - 905 Utility 9 Only		3,516,695	2,172,122	1,344,573	XXXXXXXX
	Adjustments		0			
	Total		106,543,925	83,579,350	17,146,261	5,818,314
	Percentage		100.000%	78.446%	16.093%	5.461%
	Direct Labor Accts 500 - 894		55,092,383	43,337,007	8,181,894	3,573,482
	Direct Labor Accts 901 - 935		5,731,661	4,212,733	361,664	1,157,264
	Direct O & M Accts 901 - 905 Utility 9 Only		3,029,709	1,871,330	1,158,379	XXXXXXXX
	Total		63,853,753	49,421,070	9,701,937	4,730,746
	Percentage		100.000%	77.397%	15.194%	7.409%
	Number of Customers at 12/31/09		672,970	356,620	220,748	95,602
	Percentage		100.000%	52.992%	32.802%	14.206%
	Net Direct Plant		2,269,179,267	1,813,979,169	309,908,801	145,291,297
	Percentage		100.000%	79.940%	13.657%	6.403%
	Total Percentages		400.000%	288.775%	77.746%	33.479%
7	Average (CD AA)		100.000%	72.193%	19.437%	8.370%
Input	Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		5,093,718	0	3,116,832	1,976,886
	Direct O & M Accts 901 - 935		16,526,284	0	12,684,856	3,841,428
	Direct O & M Accts 901 - 905 Utility 9 Only		1,344,573	0	1,344,573	XXXXXXXX
	Total		22,964,575	0	17,146,261	5,818,314
	Percentage		100.000%	0.000%	74.664%	25.336%
	Direct Labor Accts 580 - 894		11,755,376	0	8,181,894	3,573,482
	Direct Labor Accts 901 - 935		1,518,928	0	361,664	1,157,264
	Direct O & M Accts 901 - 905 Utility 9 Only		1,158,379	0	1,158,379	XXXXXXXX
	Total		14,432,683	0	9,701,937	4,730,746
	Percentage		100.000%	0.000%	67.222%	32.778%
	Number of Customers at 12/31/09		316,350	0	220,748	95,602
	Percentage		100.000%	0.000%	69.780%	30.220%
	Net Direct Plant		450,456,474	0	305,689,899	144,766,575
	Percentage		100.000%	0.000%	67.862%	32.138%
	Total Percentages		400.000%	0.000%	279.528%	120.472%
8	Average (GD AA)		100.000%	0.000%	69.882%	30.118%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		49,105,060	45,988,228	3,116,832	0
	Direct O & M Accts 901 - 935		48,103,856	35,419,000	12,684,856	0
	Adjustments		0	0	0	0
	Total		97,208,916	81,407,228	15,801,688	0
	Percentage		100.000%	83.745%	16.255%	0.000%
	Direct Labor Accts 580 - 894		51,518,901	43,337,007	8,181,894	0
	Direct Labor Accts 901 - 935		4,574,397	4,212,733	361,664	0
	Total		56,093,298	47,549,740	8,543,558	0
	Percentage		100.000%	84.769%	15.231%	0.000%
	Number of Customers at 12/31/09		577,368	356,620	220,748	0
	Percentage		100.000%	61.766%	38.234%	0.000%
	Net Direct Plant		2,108,415,405	1,802,725,506	305,689,899	0
	Percentage		100.000%	85.501%	14.499%	0.000%
	Total Percentages		400.000%	315.781%	84.219%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.945%	21.055%	0.000%
			<u>System</u>	<u>Washington</u>	<u>Idaho</u>	
10	Actual Annual Throughput	12/31/2009	379,742,240	253,123,000	126,619,240	
	Percent		100.000%	66.657%	33.343%	
11	G-OPS Book Depreciation		12,177,649	7,976,925	4,200,724	
	Percent		100.000%	65.505%	34.495%	
12	G-PLT Net Gas Plant		326,162,448	211,440,928	114,721,520	
	Percent		100.000%	64.827%	35.173%	
13	G-PLT Net Gas General Plant		27,069,382	18,081,905	8,987,477	
	Percent		100.000%	66.798%	33.202%	
14	G-SCM Net Allocated Schedule M		-32,534,388	-21,302,346	-11,232,042	
	Percent		100.000%	65.476%	34.524%	
99	Input Not Allocated		0.000%	0.000%	0.000%	
	Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)	12/31/2009	<u>Washington</u>	<u>Idaho</u>		
Input	Underground Storage (Actual, not Situs)		20,735,106	8,907,647		
Input	Distribution		266,845,782	145,465,343		
Input	General		3,550,811	2,692,487		
Input	TOTAL		291,131,699	157,065,477		

GAS OPERATING STATEMENT For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	135,706,614	0	135,706,614	93,457,862	0	93,457,862	42,248,752	0	42,248,752
99	4812XX	Commercial - Firm & Interruptible	70,060,214	0	70,060,214	49,208,716	0	49,208,716	20,851,498	0	20,851,498
99	4813XX	Industrial-Firm	3,404,629	0	3,404,629	2,330,579	0	2,330,579	1,074,050	0	1,074,050
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-450,874	0	-450,874	-405,464	0	-405,464	-45,410	0	-45,410
99	484000	Interdepartmental Revenue	293,743	0	293,743	255,786	0	255,786	37,957	0	37,957
TOTAL SALES TO ULTIMATE CUSTOMERS			209,014,326	0	209,014,326	144,847,479	0	144,847,479	64,166,847	0	64,166,847
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	152,563,205	298,994	152,862,199	105,668,766	0	105,668,766	46,894,439	298,994	47,193,433
99	488000	Miscellaneous Service Revenues	29,929	0	29,929	16,579	0	16,579	13,350	0	13,350
99	489300	Transportation For Others	3,675,879	0	3,675,879	3,207,743	0	3,207,743	468,136	0	468,136
99	493000	Rent from Gas Property	1,276	189	1,465	1,276	0	1,276	0	189	189
4	495000	Other Gas Revenues	8,747,435	75,298	8,822,733	6,072,534	51,160	6,123,694	2,674,901	24,138	2,699,039
TOTAL OTHER OPERATING REVENUES			165,017,724	374,481	165,392,205	114,966,898	51,160	115,018,058	50,050,826	323,321	50,374,147
TOTAL GAS REVENUES			374,032,050	374,481	374,406,531	259,814,377	51,160	259,865,537	114,217,673	323,321	114,540,994
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	278,881,181	0	278,881,181	193,829,617	0	193,829,617	85,051,564	0	85,051,564
6	808XXX	Net Natural Gas Storage Transactions	-2,630,071	0	-2,630,071	-1,778,182	0	-1,778,182	-851,889	0	-851,889
6	811000	Gas Used for Products Extraction	-970,134	0	-970,134	-673,585	0	-673,585	-296,549	0	-296,549
10	813000	Other Gas Expenses	0	1,178,887	1,178,887	0	785,811	785,811	0	393,076	393,076
TOTAL PRODUCTION EXPENSES			275,280,976	1,178,887	276,459,863	191,377,850	785,811	192,163,661	83,903,126	393,076	84,296,202
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	694	694	0	485	485	0	209	209
1	824000	Other Expenses	0	298,555	298,555	0	208,839	208,839	0	89,716	89,716
1	837000	Other Equipment	0	298,030	298,030	0	208,472	208,472	0	89,558	89,558
TOTAL UNDERGROUND STORAGE OP. EXP			0	597,279	597,279	0	417,796	417,796	0	179,483	179,483
G-ADP		Depreciation Expense	0	516,171	516,171	0	361,062	361,062	0	155,109	155,109
1	404X40	Amortization Expense	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	149,504	149,504	0	104,578	104,578	0	44,926	44,926
TOTAL UNDERGROUND STORAGE EXP			0	1,263,181	1,263,181	0	883,595	883,595	0	379,586	379,586

GAS OPERATING STATEMENT For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	173,652	432,280	605,932	119,317	284,937	404,254	54,335	147,343	201,678
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,969,390	143,671	2,113,061	1,388,842	94,701	1,483,543	580,548	48,970	629,518
3	875000	Measuring & Reg Sta Exp-General	103,188	0	103,188	59,119	0	59,119	44,069	0	44,069
3	876000	Measuring & Reg Sta Exp-Industrial	10,259	0	10,259	7,003	0	7,003	3,256	0	3,256
3	877000	Measuring & Reg Sta Exp-City Gate	186,694	0	186,694	76,238	0	76,238	110,456	0	110,456
3	878000	Meter & House Regulator Expenses	899,687	0	899,687	601,745	0	601,745	297,942	0	297,942
3	879000	Customer Installation Expenses	1,263,152	79,053	1,342,205	672,120	52,108	724,228	591,032	26,945	617,977
3	880000	Other Expenses	1,069,065	697,028	1,766,093	768,393	459,446	1,227,839	300,672	237,582	538,254
3	881000	Rents	60	25,177	25,237	60	16,595	16,655	0	8,582	8,582
MAINTENANCE											
3	885000	Supervision & Engineering	157,298	145	157,443	66,780	96	66,876	90,518	49	90,567
3	887000	Mains	1,432,959	1,614	1,434,573	970,906	1,064	971,970	462,053	550	462,603
3	889000	Measuring & Reg Sta Exp-General	256,395	40	256,435	152,086	26	152,112	104,309	14	104,323
3	890000	Measuring & Reg Sta Exp-Industrial	151,435	53,687	205,122	68,368	35,388	103,756	83,067	18,299	101,366
3	891000	Measuring & Reg Sta Exp-City Gate	88,320	0	88,320	48,903	0	48,903	39,417	0	39,417
3	892000	Services	571,244	363,423	934,667	419,200	239,550	658,750	152,044	123,873	275,917
3	893000	Meters & House Regulators	460,834	593,629	1,054,463	376,011	391,291	767,302	84,823	202,338	287,161
3	894000	Other Equipment	4,285	143,895	148,180	4,024	94,848	98,872	261	49,047	49,308
TOTAL DISTRIBUTION OPERATING EXP			8,797,917	2,533,642	11,331,559	5,799,115	1,670,050	7,469,165	2,998,802	863,592	3,862,394
G-ADP	Depreciation		9,627,773	62,405	9,690,178	6,240,475	43,526	6,284,001	3,387,298	18,879	3,406,177
G-OTX	Taxes Other Than FIT		13,743,755	0	13,743,755	12,126,621	0	12,126,621	1,617,134	0	1,617,134
TOTAL DISTRIBUTION EXPENSES			32,169,445	2,596,047	34,765,492	24,166,211	1,713,576	25,879,787	8,003,234	882,471	8,885,705
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	392,745	392,745	0	261,073	261,073	0	131,672	131,672
2	902000	Meter Reading Expenses	1,533,582	77,294	1,610,876	1,361,400	51,380	1,412,780	172,182	25,914	198,096
G-903	903XXX	Customer Records & Collection Expenses	935,088	3,695,900	4,630,988	663,408	2,455,731	3,119,139	271,680	1,240,169	1,511,849
2	904000	Uncollectible Accounts	0	1,659,281	1,659,281	0	1,102,990	1,102,990	0	556,291	556,291
2	905000	Misc Customer Accounts	0	108,042	108,042	0	71,820	71,820	0	36,222	36,222
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,468,670	5,933,262	8,401,932	2,024,808	3,942,994	5,967,802	443,862	1,990,268	2,434,130
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	10,246,873	371,458	10,618,331	7,740,315	246,923	7,987,238	2,506,558	124,535	2,631,093
2	909000	Advertising	0	260,813	260,813	0	173,373	173,373	0	87,440	87,440
2	910000	Misc Customer Service & Info Exp	0	122,828	122,828	0	81,649	81,649	0	41,179	41,179
TOTAL CUSTOMER SERVICE & INFO EXP			10,246,873	755,099	11,001,972	7,740,315	501,945	8,242,260	2,506,558	253,154	2,759,712

GAS OPERATING STATEMENT For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	174,483	174,483	0	115,986	115,986	0	58,497	58,497
2	913000	Advertising	0	41,499	41,499	0	27,586	27,586	0	13,913	13,913
2	916000	Miscellaneous Sales Expenses	116,907	25,541	142,448	110,631	16,978	127,609	6,276	8,563	14,839
TOTAL SALES EXPENSES			116,907	241,523	358,430	110,631	160,550	271,181	6,276	80,973	87,249
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	28,601	5,216,180	5,244,781	7,137	3,544,029	3,551,166	21,464	1,672,151	1,693,615
4	921000	Office Supplies & Expenses	134	1,016,566	1,016,700	134	690,685	690,819	0	325,881	325,881
4	922000	Admin. Expenses Transferred - Credit	0	-33,385	-33,385	0	-22,683	-22,683	0	-10,702	-10,702
4	923000	Outside Services Employed	0	3,294,230	3,294,230	0	2,238,199	2,238,199	0	1,056,031	1,056,031
4	924000	Property Insurance Premium	0	301,316	301,316	0	204,723	204,723	0	96,593	96,593
4	925XXX	Injuries and Damages	0	1,274,449	1,274,449	0	865,899	865,899	0	408,550	408,550
4	926XXX	Employee Pensions and Benefits	55,960	164,875	220,835	55,960	112,021	167,981	0	52,854	52,854
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	858,792	269,525	1,128,317	611,048	183,123	794,171	247,744	86,402	334,146
4	930000	Miscellaneous General Expenses	67,159	873,383	940,542	60,646	593,403	654,049	6,513	279,980	286,493
4	931000	Rents	17,641	124,769	142,410	16,947	84,772	101,719	694	39,997	40,691
4	935000	Maintenance of General Plant	187,765	1,455,156	1,642,921	103,362	988,677	1,092,039	84,403	466,479	550,882
TOTAL ADMIN & GEN OPERATING EXP			1,216,052	13,957,064	15,173,116	855,234	9,482,848	10,338,082	360,818	4,474,216	4,835,034
G-ADP		Depreciation	772,037	1,199,263	1,971,300	517,047	814,815	1,331,862	254,990	384,448	639,438
4	404X50	Amortization - Leasehold Imp (1404.60)	0	2,003	2,003	0	1,361	1,361	0	642	642
G-CAM		Amortization - Intangible Plant--Software	0	1,262,073	1,262,073	0	857,490	857,490	0	404,583	404,583
99	404X30	Amortization - Intangible Distribution Plant	14,327	0	14,327	10,503	0	10,503	3,824	0	3,824
99	407X28	Amortization - Decoupling Revenue	-476,586	0	-476,586	-476,586	0	-476,586	0	0	0
99	407329	Decoupling Surcharge	522,633	0	522,633	522,633	0	522,633	0	0	0
G-OTX		Taxes Other than FIT	0	30,999	30,999	0	21,062	21,062	0	9,937	9,937
TOTAL ADMIN & GENERAL EXPENSES			2,048,463	16,451,402	18,499,865	1,428,831	11,177,576	12,606,407	619,632	5,273,826	5,893,458
TOTAL EXPENSES BEFORE FIT			322,331,334	28,419,401	350,750,735	226,848,646	19,166,047	246,014,693	95,482,688	9,253,354	104,736,042
NET OPERATING INCOME BEFORE FIT					23,655,796				13,850,844		
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
GAS NET OPERATING INCOME					17,878,448				10,696,776		

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.474%	33.526%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.915%	34.085%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.747%	30.253%
G-ALL	10	Actual Annual Throughput	100.000%	66.657%	33.343%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-804-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-33,559,819	0	-33,559,819	-23,395,274	0	-23,395,274	-10,164,545	0	-10,164,545
99	805120	Gas Expense - Rate Deferrals	15,741,530	0	15,741,530	10,900,911	0	10,900,911	4,840,619	0	4,840,619
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0	0	0
6	804000	Gas Purchases	251,623,017	0	251,623,017	174,803,819	0	174,803,819	76,819,198	0	76,819,198
1	804001	Pipeline Demand Costs	25,700,729	0	25,700,729	18,015,104	0	18,015,104	7,685,625	0	7,685,625
99	804010	Gas Costs - Fixed Hedge	1,160,148	0	1,160,148	802,615	0	802,615	357,533	0	357,533
99	804014	GTI Contributions	102,714	0	102,714	73,101	0	73,101	29,613	0	29,613
99	804017	Transaction Fees	78,129	0	78,129	54,146	0	54,146	23,983	0	23,983
99	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	3,740,219	0	3,740,219	2,603,665	0	2,603,665	1,136,554	0	1,136,554
6	804700	Off System Gas Purchases - Bookout	14,294,514	0	14,294,514	9,971,530	0	9,971,530	4,322,984	0	4,322,984
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			278,881,181	0	278,881,181	193,829,617	0	193,829,617	85,051,564	0	85,051,564

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	69.747%	30.253%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 9/20/2010

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-903-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	935,088	3,630,210	4,565,298	663,408	2,413,146	3,076,554	271,680	1,217,064	1,488,744
12	903920	Accts Rec Sold - Program Fees	0	65,179	65,179	0	42,254	42,254	0	22,925	22,925
12	903930	Accts Rec Sold - Maturity Yield Fees	0	511	511	0	331	331	0	180	180
Total Account 903			935,088	3,695,900	4,630,988	663,408	2,455,731	3,119,139	271,680	1,240,169	1,511,849

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.474%	33.526%
G-ALL	12	Net Gas Plant	100.000%	64.827%	35.173%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-908-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	9,267	371,458	380,725	9,267	246,923	256,190	0	124,535	124,535
99	908600	Customer Service & Info Expense	9,556,382	0	9,556,382	7,161,565	0	7,161,565	2,394,817	0	2,394,817
99	908610	Limited Income Tax Refund Program	185,618	0	185,618	185,618	0	185,618	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	162,265	0	162,265	151,668	0	151,668	10,597	0	10,597
99	908990	DSM Amortization	333,341	0	333,341	232,197	0	232,197	101,144	0	101,144
Total Account 908			10,246,873	371,458	10,618,331	7,740,315	246,923	7,987,238	2,506,558	124,535	2,631,093

ALLOCATION RATIOS:

G-ALL 2 Number of Customers
G-ALL 99 Not Allocated

100.000%

66.474%

33.526%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended August 31, 2010 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	374,406,531	259,865,537	114,540,994
G-OPS	Operating & Maintenance Expense	323,324,151	224,869,947	98,454,204
G-OPS	Book Depreciation & Amortization	13,502,326	8,892,485	4,609,841
G-OTX	Taxes Other than FIT	13,924,258	12,252,261	1,671,997
	Net Operating Income Before FIT	23,655,796	13,850,844	9,804,952
	Less: Interest Expense	9,898,775	6,579,512	3,319,263
G-SCM	Add: Schedule M Additions	-4,881,192	-4,115,234	-765,958
G-SCM	Less: Schedule M Deductions	35,105,206	22,997,259	12,107,947
	Taxable Net Operating Income	-26,229,377	-19,841,161	-6,388,216
	Percent	35%	35%	35%
	Total Federal Income Tax	-9,180,282	-6,944,406	-2,235,876
G-DTE	Deferred FIT	15,004,890	10,127,770	4,877,120
99	411400 Amortized Investment Tax Credit	-47,260	-29,296	-17,964
	Total FIT/Deferred FIT & ITC	5,777,348	3,154,068	2,623,280

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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GAS SCHEDULE M ITEMS For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	10,414,137	3,042,142	13,456,279	6,768,025	2,078,413	8,846,438	3,646,112	963,729	4,609,841
12	997001	Contributions In Aid of Construction	0	270,710	270,710	0	175,493	175,493	0	95,217	95,217
2	997002	Injuries and Damages	0	57,000	57,000	0	37,890	37,890	0	19,110	19,110
12	997003	Salvage	0	-144,000	-144,000	0	-93,351	-93,351	0	-50,649	-50,649
4	997005	FAS106 Current Retiree Medical Accrual	0	-50,255	-50,255	0	-34,145	-34,145	0	-16,110	-16,110
6	997008	DSM Book Amortization	0	333,341	333,341	0	232,495	232,495	0	100,846	100,846
99	997010	Deferred Gas Credit and Refunds	-17,814,750	0	-17,814,750	-12,490,824	0	-12,490,824	-5,323,926	0	-5,323,926
4	997015	Airplane Lease Payments	0	71,801	71,801	0	48,784	48,784	0	23,017	23,017
12	997016	1992 Redemptions	0	102,500	102,500	0	66,448	66,448	0	36,052	36,052
4	997020	FAS87 Current Pension Accrual	0	68,810	68,810	0	46,752	46,752	0	22,058	22,058
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	25,286	0	25,286	25,286	0	25,286	0	0	0
12	997032	Interest Rate Swaps	0	420,132	420,132	0	272,359	272,359	0	147,773	147,773
99	997033	DSM Tariff Rider	16,203	0	16,203	-58,255	0	-58,255	74,458	0	74,458
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-2,402,134	-2,402,134	0	-1,680,293	-1,680,293	0	-721,841	-721,841
99	997065	Amortization of Unbilled Revenue Add-Ins	-148,447	0	-148,447	-109,940	0	-109,940	-38,507	0	-38,507
4	997066	Miscellaneous Schedule M Additions	0	800,771	800,771	0	544,068	544,068	0	256,703	256,703
TOTAL SCHEDULE M ADDITIONS			-7,452,010	2,570,818	-4,881,192	-5,810,147	1,694,913	-4,115,234	-1,641,863	875,905	-765,958
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	35,039,842	35,039,842	0	22,952,849	22,952,849	0	12,086,993	12,086,993
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	44,410	44,410	0	20,954	20,954
TOTAL SCHEDULE M DEDUCTIONS			0	35,105,206	35,105,206	0	22,997,259	22,997,259	0	12,107,947	12,107,947

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.474%	33.526%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.915%	34.085%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.747%	30.253%
G-ALL	11	Book Depreciation	100.000%	65.505%	34.495%
G-ALL	12	Net Gas Plant	100.000%	64.827%	35.173%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended August 31, 2010 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	9,018,781	5,905,137	3,113,644
99	410100	Deferred Federal Income Tax Exp	6,084,525	4,282,612	1,801,913
		SUBTOTAL	15,103,306	10,187,749	4,915,557
14	411100	Deferred Federal Income Tax Expense - Allocated	-150,372	-98,458	-51,914
99	411100	Deferred Federal Income Tax Exp	51,956	38,479	13,477
		SUBTOTAL	-98,416	-59,979	-38,437
		Total Deferred Federal Income Tax Expense	15,004,890	10,127,770	4,877,120

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	65.476%	34.524%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.570%	6.600%
	Total Cost of Debt		3.515%	3.300%
	Total Weighted Cost		3.515%	3.300%
G-APL	Net Rate Base	287,767,550	187,183,828	100,583,722
	Interest Deduction for FIT Calculation	9,898,775	6,579,512	3,319,263
1	From last WA GRC (UE-090135)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-OTX-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408170	R&P Property Tax	0	149,504	149,504	0	104,578	104,578	0	44,926	44,926
		DISTRIBUTION									
99	408110	State Excise Tax	5,502,469	0	5,502,469	5,502,469	0	5,502,469	0	0	0
99	408120	Municipal Occupation & License Tax	6,375,301	0	6,375,301	5,228,958	0	5,228,958	1,146,343	0	1,146,343
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	2,066,328	0	2,066,328	1,395,194	0	1,395,194	671,134	0	671,134
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-200,343	0	-200,343	0	0	0	-200,343	0	-200,343
		TOTAL	13,743,755	0	13,743,755	12,126,621	0	12,126,621	1,617,134	0	1,617,134
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	30,999	30,999	0	21,062	21,062	0	9,937	9,937
		TOTAL TAXES OTHER THAN FIT	13,743,755	180,503	13,924,258	12,126,621	125,640	12,252,261	1,617,134	54,863	1,671,997
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2009									
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	29,642,753		149,504	20,735,106	7.122%	108,409	8,907,647	5.671%	41,095
G-ALL		Distribution	412,311,125		2,066,328	266,845,782	91.658%	1,395,194	145,465,343	92.614%	671,134
G-ALL		General	6,243,298		30,999	3,550,811	1.220%	18,571	2,692,487	1.715%	12,428
		TOTAL	448,197,176		2,246,831	291,131,699	100.000%	1,522,174	157,065,477	100.000%	724,657

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%

GAS UTILITY PLANT For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	635,951	40,859	676,810	467,501	27,761	495,262	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	4,958,397	4,958,397	0	3,368,884	3,368,884	0	1,589,513	1,589,513
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,189,058	2,189,058	0	1,487,312	1,487,312	0	701,746	701,746
TOTAL INTANGIBLE PLANT--SOFTWARE			635,951	7,188,314	7,824,265	467,501	4,883,957	5,351,458	168,450	2,304,357	2,472,807
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
1	351XXX	Structures & Improvements	0	1,284,816	1,284,816	0	898,729	898,729	0	386,087	386,087
1	352XXX	Wells	0	13,431,277	13,431,277	0	9,395,178	9,395,178	0	4,036,099	4,036,099
1	353000	Lines	0	1,045,603	1,045,603	0	731,399	731,399	0	314,204	314,204
1	354000	Compressor Station Equipment	0	11,292,261	11,292,261	0	7,898,937	7,898,937	0	3,393,324	3,393,324
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	121,562	121,562	0	52,222	52,222
1	356000	Purification Equipment	0	407,617	407,617	0	285,128	285,128	0	122,489	122,489
1	357000	Other Equipment	0	1,534,620	1,534,620	0	1,073,467	1,073,467	0	461,153	461,153
TOTAL UNDERGROUND STORAGE PLANT			0	29,642,753	29,642,753	0	20,735,106	20,735,106	0	8,907,647	8,907,647
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	606,700	22,254	628,954	434,352	15,521	449,873	172,348	6,733	179,081
6	376000	Mains	205,154,727	2,512,521	207,667,248	130,529,311	1,752,408	132,281,719	74,625,416	760,113	75,385,529
6	378000	Measuring & Reg Station Equip-General	4,507,772	57,440	4,565,212	2,816,372	40,063	2,856,435	1,691,400	17,377	1,708,777
6	379000	Measuring & Reg Station Equip-City Gate	6,036,899	60,967	6,097,866	1,877,179	42,523	1,919,702	4,159,720	18,444	4,178,164
6	380000	Services	133,610,261	0	133,610,261	88,079,973	0	88,079,973	45,530,288	0	45,530,288
6	381000	Meters	56,770,474	0	56,770,474	37,873,766	0	37,873,766	18,896,708	0	18,896,708
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	2,619,756	0	2,619,756	2,020,858	0	2,020,858	598,898	0	598,898
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			409,455,792	2,653,182	412,108,974	263,693,209	1,850,515	265,543,724	145,762,583	802,667	146,565,250
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	798,773	1,467,103	576,272	542,710	1,118,982	92,058	256,063	348,121
4	390XXX	Structures & Improvements	2,220,697	8,480,700	10,701,397	1,288,357	5,762,042	7,050,399	932,340	2,718,658	3,650,998
4	391XXX	Office Furniture & Equipment	0	6,902,758	6,902,758	0	4,689,941	4,689,941	0	2,212,817	2,212,817
4	392XXX	Transportation Equipment	4,272,030	1,080,023	5,352,053	3,136,386	733,800	3,870,186	1,135,644	346,223	1,481,867
4	393000	Stores Equipment	159,489	195,284	354,773	114,872	132,682	247,554	44,617	62,602	107,219
4	394000	Tools, Shop & Garage Equipment	1,454,890	1,822,574	3,277,464	998,843	1,238,311	2,237,154	456,047	584,263	1,040,310
4	395000	Laboratory Equipment	140,906	313,478	454,384	106,275	212,986	319,261	34,631	100,492	135,123
4	396XXX	Power Operated Equipment	3,610,188	575,939	4,186,127	2,733,459	391,310	3,124,769	876,729	184,629	1,061,358

GAS UTILITY PLANT For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,643,698	3,802,057	5,445,755	498,632	2,583,232	3,081,864	1,145,066	1,218,825	2,363,891
4	398000	Miscellaneous Equipment	1,059	95,026	96,085	454	64,564	65,018	605	30,462	31,067
		TOTAL GENERAL PLANT	14,171,287	24,066,612	38,237,899	9,453,550	16,351,578	25,805,128	4,717,737	7,715,034	12,432,771
		TOTAL PLANT IN SERVICE	424,263,030	63,550,861	487,813,891	273,614,260	43,821,156	317,435,416	150,648,770	19,729,705	170,378,475
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0
		TOTAL CONSTRUCTION WORK IN PROGRESS	424,263,030	63,550,861	487,813,891	273,614,260	43,821,156	317,435,416	150,648,770	19,729,705	170,378,475
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,322,120	11,322,120	0	7,919,823	7,919,823	0	3,402,297	3,402,297
G-ADP	1119.X5	Distribution	134,540,465	872,057	135,412,522	87,205,664	608,234	87,813,898	47,334,801	263,823	47,598,624
G-ADP	1119.X6	General Plant - Non-Transportation	5,384,440	4,840,799	10,225,239	3,767,755	3,288,984	7,056,739	1,616,685	1,551,815	3,168,500
G-ADP	1119.X7	General Plant - Transportation	872,411	70,867	943,278	618,335	48,149	666,484	254,076	22,718	276,794
		TOTAL ACCUMULATED DEPRECIATION	140,797,316	17,105,843	157,903,159	91,591,754	11,865,190	103,456,944	49,205,562	5,240,653	54,446,215
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,654,068	3,654,068	0	2,482,683	2,482,683	0	1,171,385	1,171,385
99	111X30	Intangible Plant--Distribution Plant	71,298	0	71,298	39,290	0	39,290	32,008	0	32,008
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	22,918	22,918	0	15,571	15,571	0	7,347	7,347
		TOTAL ACCUMULATED AMORTIZATION	71,298	3,676,986	3,748,284	39,290	2,498,254	2,537,544	32,008	1,178,732	1,210,740
		NET GAS UTILITY PLANT	283,394,416	42,768,032	326,162,448	181,983,216	29,457,712	211,440,928	101,411,200	13,310,320	114,721,520

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.747%	30.253%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-APL-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	283,394,416	42,768,032	326,162,448	181,983,216	29,457,712	211,440,928	101,411,200	13,310,320	114,721,520
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,040,100	-3,040,100	0	-1,970,806	-1,970,806	0	-1,069,294	-1,069,294
12	282900	Deferred F.I.T. - Plant In Service	0	-48,383,671	-48,383,671	0	-31,365,682	-31,365,682	0	-17,017,989	-17,017,989
12	190180	FAS 109 ITC	0	170,626	170,626	0	110,612	110,612	0	60,014	60,014
12	283850	Gas portion of Bond Redemptions	0	-725,579	-725,579	0	-470,371	-470,371	0	-255,208	-255,208
4	190850	Gain on Sale of General Office Bldg--GAS	0	41,958	41,958	0	28,508	28,508	0	13,450	13,450
99	190610	Contrib in Aid of Construction	280,642	0	280,642	197,575	0	197,575	83,067	0	83,067
		TOTAL ACCUM DEFERRED INCOME TAX	280,642	-51,936,766	-51,656,124	197,575	-33,667,739	-33,470,164	83,067	-18,269,027	-18,185,960
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	1,111,350	1,111,350	0	777,389	777,389	0	333,961	333,961
1	164100	Gas Inventory--Jackson Prairie	0	12,036,824	12,036,824	0	8,419,758	8,419,758	0	3,617,066	3,617,066
99	186710	DSM Programs	232,886	0	232,886	97,336	0	97,336	135,550	0	135,550
4	253850	Gain on Sale of General Office Building	0	-119,834	-119,834	0	-81,419	-81,419	0	-38,415	-38,415
		TOTAL OTHER ADJUSTMENTS	232,886	13,028,340	13,261,226	97,336	9,115,728	9,213,064	135,550	3,912,612	4,048,162
		NET RATE BASE	283,907,944	3,859,606	287,767,550	182,278,127	4,905,701	187,183,828	101,629,817	-1,046,095	100,583,722

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	12	Net Gas Plant	100.000%	64.827%	35.173%
G-ALL	13	Net Gas General Plant	100.000%	66.798%	33.202%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	29,642,753	29,642,753	0	20,735,106	20,735,106	0	8,907,647	8,907,647
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
		Depreciable Underground Storage Plant	0	29,169,978	29,169,978	0	20,404,400	20,404,400	0	8,765,578	8,765,578
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,322,120	11,322,120	0			0		
	403X80	Depreciation Expense - JP		516,171	516,171	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,322,120	11,322,120	0	7,919,823	7,919,823	0	3,402,297	3,402,297
1	403X80	Depreciation Expense - JP	0	516,171	516,171	0	361,062	361,062	0	155,109	155,109
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	409,455,792	2,653,182	412,108,974	263,693,209	1,850,515	265,543,724	145,762,583	802,667	146,565,250
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	409,370,822	2,653,182	412,024,004	263,632,909	1,850,515	265,483,424	145,737,913	802,667	146,540,580
		Percentage		0.644%	100.000%	64.400%			34.956%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		872,057	135,412,522	87,205,664			47,334,801		
	403X50	Depreciation Expense		62,405	9,690,178	6,240,475			3,387,298		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	134,540,465	872,057	135,412,522	87,205,664	608,234	87,813,898	47,334,801	263,823	47,598,624
6	403X50	Depreciation Expense	9,627,773	62,405	9,690,178	6,240,475	43,526	6,284,001	3,387,298	18,879	3,406,177
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	14,171,287	24,066,612	38,237,899	9,453,550	16,351,578	25,805,128	4,717,737	7,715,034	12,432,771
G-PLT	389XXX	Less: Land and Land Rights	668,330	798,773	1,467,103	576,272	542,710	1,118,982	92,058	256,063	348,121
G-PLT	392XXX	Less: Transportation	4,272,030	1,080,023	5,352,053	3,136,386	733,800	3,870,186	1,135,644	346,223	1,481,867
		Depreciable Non-Transport Genl Plant	9,230,927	22,187,816	31,418,743	5,740,892	15,075,068	20,815,960	3,490,035	7,112,748	10,602,783
		Percentage		70.620%	100.000%	18.272%			11.108%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accum Depr--Gas General Plant		4,840,799	6,854,714	1,252,493			761,422		
	108X06	Accum Depr--Gas General Plant - Direct	3,370,525		3,370,525	2,515,262			855,263		
	403X60	Depreciation Expense	496,382	1,193,142	1,689,524	308,710			187,672		
	403X60	Depreciation Expense (Direct)	251,441		251,441	190,560			60,881		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,384,440	4,840,799	10,225,239	3,767,755	3,288,984	7,056,739	1,616,685	1,551,815	3,168,500
4	403X60	Depreciation Expense	747,823	1,193,142	1,940,965	499,270	810,656	1,309,926	248,553	382,486	631,039
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,272,030	1,080,023	5,352,053	3,136,386	733,800	3,870,186	1,135,644	346,223	1,481,867
		Percentage		20.179%	100.000%	58.602%			21.219%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		70,867	351,193	205,806			74,520		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	592,085		592,085	412,529			179,556		
	403X70	Depreciation Expense		6,121	30,335	17,777			6,437		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	872,411	70,867	943,278	618,335	48,149	666,484	254,076	22,718	276,794
4	403X70	Depreciation Expense	24,214	6,121	30,335	17,777	4,159	21,936	6,437	1,962	8,399

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.747%	30.253%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended August 31, 2010 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	404X30	Communication Equipment	Utility 7	0	0	0
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	4,840,114	3,494,224	940,773
8			Utility 8	79,847	0	55,799
9			Utility 9	9,703	7,660	2,043
		TOTAL		4,929,664	3,501,884	998,615
7	404X32	PC Software	Utility 7	1,031,464	744,645	200,486
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		1,117,237	744,645	260,426
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		6,057,204	4,253,967	1,261,044
						542,195

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended August 31, 2010 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	6,713,654	4,846,788	1,304,933	561,933
8	Utility 8	137,265	0	95,924	41,341
9	Utility 9	710,996	561,296	149,700	0
9	Utility 9 - Washington	106,798	84,312	22,486	0
9	Utility 9 - Idaho	412,978	326,025	86,953	0
	Total	<u>8,081,691</u>	<u>5,818,421</u>	<u>1,659,996</u>	<u>603,274</u>
7	403X70 Utility 7	2,806	2,026	545	235
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>17,170</u>	<u>13,366</u>	<u>3,569</u>	<u>235</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

COMMON GENERAL PLANT For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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				***** 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
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	474,510	0	0	0	0	0	0	0	0	474,510	0	474,510
7		Utility 7	3,822,597	0	0	2,759,647	2,759,647	0	0	742,998	742,998	0	319,951	319,951
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
9		Utility 9 - Allocated	264,903	0	0	209,128	209,128	0	0	55,775	55,775	0	0	0
		TOTAL ACCOUNT	6,071,791	371,603	447,074	2,991,549	3,810,226	576,272	92,058	798,773	1,467,103	474,510	319,951	794,461
	390XXX	Structures & Improvements												
99		Utility 0	3,166,908	492,592	1,351,493	1,322,823	3,166,908	0	0	0	0	0	0	0
99		Utility 1	938,493	0	0	0	0	938,493	0	0	938,493	0	0	0
99		Utility 2	3,398,605	0	0	0	0	0	0	0	0	3,398,605	0	3,398,605
7		Utility 7	38,795,211	0	0	28,007,427	28,007,427	0	0	7,540,625	7,540,625	0	3,247,159	3,247,159
9		Utility 9 - Wa	1,661,666	1,311,802	0	0	1,311,802	349,864	0	0	349,864	0	0	0
9		Utility 9 - Idaho	4,428,118	0	3,495,778	0	3,495,778	0	932,340	0	932,340	0	0	0
9		Utility 9 - Allocated	4,464,854	0	0	3,524,779	3,524,779	0	0	940,075	940,075	0	0	0
		TOTAL ACCOUNT	56,853,855	1,804,394	4,847,271	32,855,029	39,506,694	1,288,357	932,340	8,480,700	10,701,397	3,398,605	3,247,159	6,645,764
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,223,507	0	0	1,223,507	1,223,507	0	0	0	0	0	0	0
7		Utility 7	34,126,777	0	0	24,637,144	24,637,144	0	0	6,633,222	6,633,222	0	2,856,411	2,856,411
8		Utility 8	385,701	0	0	0	0	0	0	269,536	269,536	0	116,165	116,165
		TOTAL ACCOUNT	35,735,985	0	0	25,860,651	25,860,651	0	0	6,902,758	6,902,758	0	2,972,576	2,972,576
	392XXX	Transportation Equipment												
99		Utility 0	12,715,273	5,618,252	2,283,859	4,813,162	12,715,273	0	0	0	0	0	0	0
99		Utility 1	4,723,258	0	0	0	0	2,904,444	998,957	819,857	4,723,258	0	0	0
99		Utility 2	2,026,195	0	0	0	0	0	0	0	0	2,026,195	0	2,026,195
7		Utility 7	385,607	0	0	278,381	278,381	0	0	74,950	74,950	0	32,275	32,275
9		Utility 9 - Wa	1,101,602	869,660	0	0	869,660	231,942	0	0	231,942	0	0	0
9		Utility 9 - Idaho	649,188	0	512,501	0	512,501	0	136,687	0	136,687	0	0	0
9		Utility 9 - Allocated	879,676	0	0	694,460	694,460	0	0	185,216	185,216	0	0	0
		TOTAL ACCOUNT	22,480,799	6,487,912	2,796,360	5,786,003	15,070,275	3,136,386	1,135,644	1,080,023	5,352,053	2,026,195	32,275	2,058,470

COMMON GENERAL PLANT For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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***** 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
	393000	Stores Equipment												
99		Utility 0	371,997	10,739	14,745	346,513	371,997	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	145,338	114,737	0	0	114,737	30,601	0	0	30,601	0	0	0
9		Utility 9 - Idaho	211,907	0	167,290	0	167,290	0	44,617	0	44,617	0	0	0
9		Utility 9 - Allocated	927,496	0	0	732,212	732,212	0	0	195,284	195,284	0	0	0
		TOTAL ACCOUNT	1,798,236	125,476	182,035	1,078,725	1,386,236	114,872	44,617	195,284	354,773	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,445,668	1,283,339	431,426	1,730,903	3,445,668	0	0	0	0	0	0	0
99		Utility 1	1,868,259	0	0	0	0	989,646	454,045	424,568	1,868,259	0	0	0
99		Utility 2	959,390	0	0	0	0	0	0	0	0	959,390	0	959,390
7		Utility 7	3,233,569	0	0	2,334,410	2,334,410	0	0	628,509	628,509	0	270,650	270,650
8		Utility 8	1,008,860	0	0	0	0	0	0	705,012	705,012	0	303,848	303,848
9		Utility 9 - Wa	43,681	34,484	0	0	34,484	9,197	0	0	9,197	0	0	0
9		Utility 9 - Idaho	9,510	0	7,508	0	7,508	0	2,002	0	2,002	0	0	0
9		Utility 9 - Allocated	306,267	0	0	241,782	241,782	0	0	64,485	64,485	0	0	0
		TOTAL ACCOUNT	10,875,204	1,317,823	438,934	4,307,095	6,063,852	998,843	456,047	1,822,574	3,277,464	959,390	574,498	1,533,888
	395000	Laboratory Equipment												
99		Utility 0	1,445,551	214,701	141,502	1,089,348	1,445,551	0	0	0	0	0	0	0
99		Utility 1	314,178	0	0	0	0	102,242	33,344	178,592	314,178	0	0	0
99		Utility 2	271,631	0	0	0	0	0	0	0	0	271,631	0	271,631
7		Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
8		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
9		Utility 9 - Wa	19,154	15,121	0	0	15,121	4,033	0	0	4,033	0	0	0
9		Utility 9 - Idaho	6,114	0	4,827	0	4,827	0	1,287	0	1,287	0	0	0
9		Utility 9 - Allocated	284,026	0	0	224,224	224,224	0	0	59,802	59,802	0	0	0
		TOTAL ACCOUNT	2,704,837	229,822	146,329	1,570,336	1,946,487	106,275	34,631	313,478	454,384	271,631	32,335	303,966
	396XXX	Power Operated Equipment												
99		Utility 0	26,525,078	12,644,669	6,790,230	7,090,179	26,525,078	0	0	0	0	0	0	0
99		Utility 1	3,691,392	0	0	0	0	2,582,893	768,388	340,111	3,691,392	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9		Utility 9 - Idaho	514,560	0	406,219	0	406,219	0	108,341	0	108,341	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		TOTAL ACCOUNT	32,652,606	13,209,212	7,196,449	7,970,611	28,376,272	2,733,459	876,729	575,939	4,186,127	43,834	46,373	90,207

COMMON GENERAL PLANT For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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		***** 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	39,244,909	5,569,477	2,178,331	31,497,101	39,244,909	0	0	0	0	0	0	0
99		Utility 1	690,527	0	0	0	0	401,778	288,749	0	690,527	0	0	0
99		Utility 2	524,555	0	0	0	0	0	0	0	0	524,555	0	524,555
7		Utility 7	8,299,746	0	0	5,991,836	5,991,836	0	0	1,613,222	1,613,222	0	694,689	694,689
8		Utility 8	926,175	0	0	0	0	0	0	647,230	647,230	0	278,945	278,945
9		Utility 9 - Wa	460,007	363,153	0	0	363,153	96,854	0	0	96,854	0	0	0
9		Utility 9 - Idaho	4,067,050	0	3,210,733	0	3,210,733	0	856,317	0	856,317	0	0	0
9		Utility 9 - Allocated	7,321,800	0	0	5,780,195	5,780,195	0	0	1,541,605	1,541,605	0	0	0
		TOTAL ACCOUNT	61,534,769	5,932,630	5,389,064	43,269,132	54,590,826	498,632	1,145,066	3,802,057	5,445,755	524,555	973,634	1,498,189
	398000	Miscellaneous Equipment												
99		Utility 0	8,373	0	2,299	6,074	8,373	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	480,746	0	0	347,065	347,065	0	0	93,443	93,443	0	40,238	40,238
9		Utility 9 - Wa	2,158	1,704	0	0	1,704	454	0	0	454	0	0	0
9		Utility 9 - Idaho	2,872	0	2,267	0	2,267	0	605	0	605	0	0	0
9		Utility 9 - Allocated	7,519	0	0	5,936	5,936	0	0	1,583	1,583	0	0	0
		TOTAL ACCOUNT	501,668	1,704	4,566	359,075	365,345	454	605	95,026	96,085	0	40,238	40,238
		TOTAL GENERAL PLANT	231,209,750	29,480,576	21,448,082	126,048,206	176,976,864	9,453,550	4,717,737	24,066,612	38,237,899	7,755,947	8,239,039	15,994,986

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	39,702,951	39,702,951	0	0
99	108X06	Utility 1 - Allocated	630,327	0	630,327	0
99	108X06	Utility 1 - Washington	2,515,262	0	2,515,262	0
99	108X06	Utility 1 - Idaho	855,263	0	855,263	0
99	108X06	Utility 2	2,297,951	0	0	2,297,951
7	108X06	Utility 7	12,692,134	9,162,832	2,466,970	1,062,332
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-348,043	-251,263	-67,649	-29,131
8	108X06	Utility 8	882,976	0	617,041	265,935
9	108X06	Utility 9	15,236,404	12,028,379	3,208,025	0
Total			74,465,225	60,642,899	10,225,239	3,597,087
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,775,053	5,775,053	0	0
99	108X07	Utility 1 - Allocated	195,409	0	195,409	0
99	108X07	Utility 1 - Washington	412,529	0	412,529	0
99	108X07	Utility 1 - Idaho	179,556	0	179,556	0
99	108X07	Utility 2	983,230	0	0	983,230
7	108X07	Utility 7	28,751	20,756	5,588	2,406
9	108X07	Utility 9	713,350	563,154	150,196	0
Total			8,287,878	6,358,963	943,278	985,636

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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				***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****		
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	635,951	0	0	0	0	467,501	168,450	0	635,951	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,199	153,199	0	0	40,859	40,859	0	0	0
		TOTAL ACCOUNT	830,009	0	0	153,199	153,199	467,501	168,450	40,859	676,810	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	760,251	0	0	760,251	760,251	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	24,074,713	0	0	17,380,258	17,380,258	0	0	4,679,402	4,679,402	0	2,015,053	2,015,053
8		Utility 8	399,238	0	0	0	0	0	0	278,995	278,995	0	120,243	120,243
		TOTAL ACCOUNT	25,280,642	0	0	18,140,509	18,140,509	0	0	4,958,397	4,958,397	46,440	2,135,296	2,181,736
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	779,850	0	0	779,850	779,850	0	0	0	0	0	0	0
99		Utility 1	15,161	0	0	0	0	0	0	15,161	15,161	0	0	0
99		Utility 2	785	0	0	0	0	0	0	0	0	785	0	785
7		Utility 7	9,111,591	0	0	6,577,931	6,577,931	0	0	1,771,020	1,771,020	0	762,640	762,640
8		Utility 8	576,511	0	0	0	0	0	0	402,877	402,877	0	173,634	173,634
		TOTAL ACCOUNT	10,483,898	0	0	7,357,781	7,357,781	0	0	2,189,058	2,189,058	785	936,274	937,059
	TOTAL		36,594,549	0	0	25,651,489	25,651,489	467,501	168,450	7,188,314	7,824,265	47,225	3,071,570	3,118,795

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis			Report ID: C-AAM-12A			
Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X30, 111X31, 111X32)						
99		Utility 0	867,680	867,680	0	0
99		Utility 1	6,688	0	6,688	0
99		Utility 2 - Oregon	25,205	0	0	25,205
7		Utility 7	16,824,795	12,146,324	3,270,235	1,408,235
8		Utility 8	533,476	0	372,804	160,672
9		Utility 9	20,619	16,278	4,341	0
		Total	<u>18,278,463</u>	<u>13,030,282</u>	<u>3,654,068</u>	<u>1,594,112</u>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 2 - Oregon	37,849	0	0	37,849
7		Utility 7	103,968	75,058	20,208	8,702
9		Utility 9	12,869	10,159	2,710	0
		Total	<u>154,686</u>	<u>85,217</u>	<u>22,918</u>	<u>46,551</u>
ALLOCATION RATIOS:						
G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: G-CAM-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303000	Misc Intangible Plant									
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	4,958,397	4,958,397	0	3,368,884	3,368,884	0	1,589,513	1,589,513
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,189,058	2,189,058	0	1,487,312	1,487,312	0	701,746	701,746
			0	7,147,455	7,147,455	0	4,856,196	4,856,196	0	2,291,259	2,291,259
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,654,068	3,654,068	0			0		
	404	Amortization Expense (404X30, X31, X32)		1,262,073	1,262,073	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,654,068	3,654,068	0	2,482,683	2,482,683	0	1,171,385	1,171,385
4	404	Amortization Expense (404X30, X31, X32)	0	1,262,073	1,262,073	0	857,490	857,490	0	404,583	404,583
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended August 31, 2010 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	-13,821,848	-9,978,407	-2,686,553	-1,156,889
9	282900	Utility 9	-1,679,158	-1,325,611	-353,547	0
		Total	<u>-15,501,006</u>	<u>-11,304,018</u>	<u>-3,040,100</u>	<u>-1,156,889</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%