

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

06-101885-SI



November 15, 2010

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

2010 NOV 17 AM 8:13

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 September 30, 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

enclosures
po

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201009 , State Code : WA

Accounting Period:201009 State Code:WA

Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	132,996	2,314,077	2,709,821	132,652	74,635,603	66,759,781
19 THEFT OF SERVICE-GAS	0	0	124	0	0	425
21 FIRM COMMERCIAL	13,946	1,750,676	1,483,357	13,967	45,321,260	34,364,292
22 INTERRUPTIBLE COMMERCIAL	1	23,223	18,225	1	485,773	367,304
31 FIRM- INDUSTRIAL	133	210,669	152,570	132	2,371,643	1,684,831
80 INTERDEPARTMENT REVENUE	36	1,309	1,903	36	252,132	177,037
88 MISC-SERVICING CUSTOMER INSTALLS	0	0	1,225	0	0	10,995
91 COMMERCIAL-TRANS OF GAS FOR OTHERS	13	823,406	39,316	13	15,146,992	672,490
92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	25	3,661,202	171,994	26	35,576,313	1,480,946
93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	2	569,436	11,907	2	1,618,229	33,837
Total WA	147,152	9,353,998	4,590,441	146,829	175,407,945	105,551,940

AVISTA UTILITIES

RESULTS OF OPERATION

GAS RATE OF RETURN For Month Ended September 30, 2010 Average of Monthly Averages Basis	Report ID: G-ROR-1A
--	-------------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	-723,053	-496,247	-226,806
		Adjustments			
		Adjusted Gas Net Operating Income	-723,053	-496,247	-226,806
G-APL		Gas Net Adjusted Rate Base	297,014,463	193,764,501	103,249,962
		RATE OF RETURN	-0.243%	-0.256%	-0.220%

GAS ALLOCATION PERCENTAGES
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-ALL-1A

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.0000%	69.9500%	30.0500%
2		Number of Customers	221,409	147,152	74,257
		Percent	100.0000%	66.462%	33.538%
3	G-OPS	Direct Distribution Operating Expense	584,140	359,316	224,824
		Percent	100.0000%	61.512%	38.488%
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	100.0000%	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	100.0000%	71.403%	28.597%
Total Number of Customers					
		Percentage	220,748	146,742	74,006
			100.0000%	66.475%	33.525%
Total Direct Plant					
		Percentage	289,695,007	183,112,299	106,582,708
			100.0000%	63.209%	36.791%
Total Four Factor Allocators					
		Percentage	400,000%	271.774%	128.226%
			100.0000%	67.943%	32.057%
4		Underground Storage & Dist Plant	System Washington Idaho		
	G-PLT	Underground Storage	28,783,609	20,134,135	8,649,474
	G-PLT	Distribution	420,323,257	270,998,109	149,325,148
		Total Underground Storage/Dist Plant	449,106,866	291,132,244	157,974,622
		Percent	100.0000%	64.825%	35.175%
5		Actual Therms Purchased	4,379,127	2,888,035	1,491,092
		Percent	100.0000%	65.950%	34.050%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES		Report ID:
For Month Ended September 30, 2010		G-ALL-1A
Average of Monthly Averages Basis		

Input	Elec/Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
Total	51,081,946	45,988,228	3,116,832	1,976,886
Direct O & M Accts 500 - 894	51,945,284	35,419,000	12,684,856	3,841,428
Direct O & M Accts 901 - 935	3,516,695	2,172,122	1,344,573	XXXXXXX
Direct O & M Accts 901 - 905 Utility 9 Only	0			
Adjustments	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	XXXXXXX
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%
Average (CD AA)	100.000%	72.193%	19.437%	8.370%

7

Input	Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
Total	5,093,718	0	3,116,832	1,976,886
Direct O & M Accts 580 - 894	16,526,284	0	12,684,856	3,841,428
Direct O & M Accts 901 - 935	1,344,573	0	1,344,573	XXXXXXX
Direct O & M Accts 901 - 905 Utility 9 Only	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	XXXXXXX
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%
Average (CD AA)	100.000%	0.000%	69.882%	30.118%

8

GAS ALLOCATION PERCENTAGES
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-ALL-1A

Input	Elec/Gas North 4-Factor	Electric	Gas North	Oregon Gas
Input	49,105,060	45,988,228	3,116,832	0
Direct O & M Accts 580 - 894	48,103,856	35,419,000	12,684,856	0
Direct O & M Accts 901 - 935	0	0	0	0
Adjustments	97,208,916	81,407,228	15,801,688	0
Total	100.0000%	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	100.0000%	84.769%	15.231%	0.000%
Number of Customers at 12/31/09	577,368	356,620	220,748	0
Percentage	100.0000%	61.766%	38.234%	0.000%
Net Direct Plant	2,108,415,405	1,802,725,506	305,689,899	0
Percentage	100.0000%	85.501%	14.499%	0.000%
Total Percentages	400.0000%	315.781%	84.219%	0.000%
Average (CD AN/ID/WA)	100.0000%	78.945%	21.055%	0.000%
System	Washington	Idaho		
Actual Annual Throughput	379,742,240	253,123,000	126,619,240	
Percent	100.0000%	66.657%	33.343%	
G-OPS Book Depreciation	1,040,524	681,880	358,644	
Percent	100.0000%	65.532%	34.468%	
G-PLT Net Gas Plant	332,801,249	216,061,093	116,740,156	
Percent	100.0000%	64.922%	35.078%	
G-PLT Net Gas General Plant	29,780,332	19,938,900	9,841,432	
Percent	100.0000%	66.953%	33.047%	
G-SCM Net Allocated Schedule M	-632,939	-362,395	-270,544	
Percent	100.0000%	57.256%	42.744%	
Input Not Allocated	0.000%	0.000%	0.000%	0.000%
Situs Plant by Functional Group:				
(Used to functionalize R&P Property Tax on				
Report G-OTX)				
Input	Washington	Idaho		
Underground Storage (Actual, not Situs)	20,134,135	8,649,474		
Input	266,845,782	145,465,343		
Input General	3,550,811	2,692,487		
Input TOTAL	290,530,728	156,807,304		

GAS OPERATING STATEMENT
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-OPS-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		REVENUES							
		SALES OF GAS:							
99	480000	Residential	3,939,313	0	2,709,821	0	1,229,492	0	1,229,492
99	4812XX	Commercial - Firm & Interruptible	2,274,835	0	1,501,582	0	773,253	0	773,253
99	4813XX	Industrial-Firm	227,053	0	152,570	0	74,483	0	74,483
99	481400	Interruptible	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	754,460	0	478,757	0	275,703	0	275,703
99	484000	Interdepartmental Revenue	2,345	0	1,903	0	442	0	442
		TOTAL SALES TO ULTIMATE CUSTOMERS	7,198,006	0	4,844,633	0	2,353,373	0	2,353,373
		OTHER OPERATING REVENUES:							
99	483000	Sales for Resale	14,563,287	0	9,604,488	0	4,958,799	0	4,958,799
99	488000	Miscellaneous Service Revenues	2,273	0	1,349	0	924	0	924
99	489300	Transportation For Others	283,379	0	249,349	0	34,030	0	34,030
99	493000	Rent from Gas Property	189	0	189	0	0	0	0
99	495000	Other Gas Revenues	754,254	5,032	498,879	3,419	255,375	1,613	256,988
4	495000	Other Gas Revenues	15,603,382	5,032	10,354,254	3,419	5,249,128	1,613	5,250,741
		TOTAL OTHER OPERATING REVENUES	22,801,388	5,032	15,198,887	3,419	7,602,501	1,613	7,604,114
		TOTAL GAS REVENUES							
		PRODUCTION EXPENSES:							
G-804	804/805	City Gate Purchases	20,610,278	0	13,592,147	0	7,018,131	0	7,018,131
6	808XXX	Net Natural Gas Storage Transactions	-1,807,447	0	-1,192,011	0	-615,436	0	-615,436
6	811000	Gas Used for Products Extraction	-87,303	0	-57,576	0	-29,727	0	-29,727
10	813000	Other Gas Expenses	89,609	89,609	59,731	59,731	29,878	29,878	29,878
		TOTAL PRODUCTION EXPENSES	18,715,528	89,609	12,342,560	59,731	6,372,968	29,878	6,402,846
		UNDERGROUND STORAGE EXPENSES:							
1	814000	Supervision & Engineering	0	0	0	0	0	0	0
1	824000	Other Expenses	11,318	11,318	7,917	7,917	3,401	3,401	3,401
1	837000	Other Equipment	23,253	23,253	16,265	16,265	6,988	6,988	6,988
		TOTAL UNDERGROUND STORAGE OP. EXP	34,571	34,571	24,182	24,182	10,389	10,389	10,389
		DEPRECIATION EXPENSES:							
G-ADP	404X40	Depreciation Expense	43,163	43,163	30,193	30,193	12,970	12,970	12,970
1	404X40	Amortization Expense	19	19	13	13	6	6	6
G-OTX		Taxes Other Than FIT	14,330	14,330	10,024	10,024	4,306	4,306	4,306
		TOTAL UNDERGROUND STORAGE EXP	92,083	92,083	64,412	64,412	27,671	27,671	27,671

GAS OPERATING STATEMENT
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
 G-OPS-1A

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:										
OPERATION										
3	870000	14,358	67,855	82,213	5,717	41,739	47,456	8,641	26,116	34,757
3	871000	0	0	0	0	0	0	0	0	0
3	874000	262,420	3,591	266,011	146,602	2,209	148,811	115,818	1,382	117,200
3	875000	1,236	0	1,236	533	0	533	703	0	703
3	876000	224	0	224	224	0	224	0	0	0
3	877000	7,728	0	7,728	3,020	0	3,020	4,708	0	4,708
3	878000	-180,318	0	-180,318	-131,302	0	-131,302	-49,016	0	-49,016
3	879000	121,119	6,761	127,880	61,929	4,159	66,088	59,190	2,602	61,792
3	880000	28,142	66,891	95,033	12,222	41,146	53,368	15,920	25,745	41,665
3	881000	0	1,350	1,350	0	830	830	0	520	520
MAINTENANCE										
3	885000	9,723	5	9,728	1,474	3	1,477	8,249	2	8,251
3	887000	173,882	9	173,891	148,969	6	148,975	24,913	3	24,916
3	889000	11,779	0	11,779	3,124	0	3,124	8,655	0	8,655
3	890000	6,678	1,460	8,138	4,836	898	5,734	1,842	562	2,404
3	891000	8,409	0	8,409	2,336	0	2,336	6,073	0	6,073
3	892000	96,925	41,388	138,313	84,292	25,459	109,751	12,633	15,929	28,562
3	893000	21,667	57,014	78,681	15,289	35,070	50,359	6,378	21,944	28,322
3	894000	168	27,420	27,588	51	16,867	16,918	117	10,553	10,670
TOTAL DISTRIBUTION OPERATING EXP										
G-ADP		584,140	273,744	857,884	359,316	168,386	527,702	224,824	105,358	330,182
G-OTX		817,687	5,192	822,879	530,452	3,424	533,876	287,235	1,768	289,003
		530,990	0	530,990	448,375	0	448,375	82,615	0	82,615
		1,932,817	278,936	2,211,753	1,338,143	171,810	1,509,953	594,674	107,126	701,800
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	0	32,388	32,388	0	21,526	21,526	0	10,862	10,862
2	902000	127,862	5,959	133,821	112,682	3,960	116,642	15,180	1,999	17,179
G-903	903XXX	72,629	263,421	336,050	45,994	175,014	221,008	26,635	88,407	115,042
2	904000	0	0	0	0	0	0	0	0	0
2	905000	0	5,605	5,605	0	3,725	3,725	0	1,880	1,880
		200,491	307,373	507,864	158,676	204,225	362,901	41,815	103,148	144,963
CUSTOMER SERVICE & INFO EXPENSES:										
2	908XXX	405,095	25,711	430,806	310,600	17,088	327,688	94,495	8,623	103,118
2	909000	0	30,418	30,418	0	20,216	20,216	0	10,202	10,202
2	910000	0	2,280	2,280	0	1,515	1,515	0	765	765
		405,095	58,409	463,504	310,600	38,819	349,419	94,495	19,590	114,085

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-OPS-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	-224	-224	0	-149	-149	0	-75	-75
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	8,228	1,918	10,146	8,050	1,275	9,325	178	643	821
		TOTAL SALES EXPENSES	8,228	1,694	9,922	8,050	1,126	9,176	178	568	746
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	830	644,052	644,882	307	437,588	437,895	523	206,464	206,987
4	921000	Office Supplies & Expenses	6	72,924	72,924	6	49,543	49,549	0	23,375	23,375
4	922000	Admin. Expenses Transferred - Credit	0	-2,759	-2,759	0	-1,875	-1,875	0	-884	-884
4	923000	Outside Services Employed	0	592,393	592,393	0	402,490	402,490	0	189,903	189,903
4	924000	Property Insurance Premium	0	27,382	27,382	0	18,604	18,604	0	8,778	8,778
4	925XXX	Injuries and Damages	0	65,042	65,042	0	44,191	44,191	0	20,851	20,851
4	926XXX	Employee Pensions and Benefits	4,630	6,898	11,528	4,630	4,687	9,317	0	2,211	2,211
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	69,715	26,700	96,415	44,655	18,141	62,796	25,060	8,559	33,619
4	930000	Miscellaneous General Expenses	4,175	90,826	95,001	3,881	61,710	65,591	294	29,116	29,410
4	931000	Rents	591	17,913	18,504	591	12,171	12,762	0	5,742	5,742
4	935000	Maintenance of General Plant	11,764	112,637	124,401	7,316	76,529	83,845	4,448	36,108	40,556
		TOTAL ADMIN & GEN OPERATING EXP	91,711	1,654,002	1,745,713	61,386	1,123,779	1,185,165	30,325	530,223	560,548
G-ADP											
4	404X50	Depreciation	67,340	107,142	174,482	45,016	72,795	117,811	22,324	34,347	56,671
		Amortization - Leasehold Imp (1404.60)	0	167	167	0	113	113	0	54	54
G-CAM											
99	404X30	Amortization - Intangible Plant--Software	0	118,971	118,971	0	80,832	80,832	0	38,139	38,139
99	407X28	Amortization - Intangible Distribution Plant	2,227	0	2,227	1,908	0	1,908	319	0	319
99	407329	Decoupling Surcharge	2,645	0	2,645	2,645	0	2,645	0	0	0
		Taxes Other than FIT	13,360	0	13,360	13,360	0	13,360	0	0	0
		TOTAL ADMIN & GENERAL EXPENSES	177,283	1,883,306	2,060,589	124,315	1,279,574	1,403,889	52,968	603,732	656,700
TOTAL EXPENSES BEFORE FIT											
			21,439,442	2,711,410	24,150,852	14,282,344	1,819,697	16,102,041	7,157,098	891,713	8,048,811
NET OPERATING INCOME BEFORE FIT											
					-1,344,432			-899,735			-444,697
FEDERAL INCOME TAX											
G-FIT					-543,513			-354,200			-189,313
G-FIT					-74,013			-46,902			-27,111
G-FIT					-3,853			-2,386			-1,467
		GAS NET OPERATING INCOME			-723,053			-496,247			-226,806

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.462%	33.538%
G-ALL	3	Direct Distribution Operating Expense	100.000%	61.512%	38.488%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	65.950%	34.050%
G-ALL	10	Actual Annual Throughput	100.000%	66.657%	33.343%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF PURCHASED GAS COSTS
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-804-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-1,015,029	0	-1,015,029	-666,382	0	-666,382	-348,647	0	-348,647
99	805120	Gas Expense - Rate Deferrals	1,199,116	0	1,199,116	702,250	0	702,250	496,866	0	496,866
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	17,677,303	0	17,677,303	11,658,276	0	11,658,276	6,019,027	0	6,019,027
1	804001	Pipeline Demand Costs	2,127,171	0	2,127,171	1,487,956	0	1,487,956	639,215	0	639,215
99	804010	Gas Costs - Fixed Hedge	-21,289	0	-21,289	-14,040	0	-14,040	-7,249	0	-7,249
99	804014	GTI Contributions	3,187	0	3,187	2,126	0	2,126	1,061	0	1,061
99	804017	Transaction Fees	5,957	0	5,957	3,929	0	3,929	2,028	0	2,028
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	240,673	0	240,673	158,724	0	158,724	81,949	0	81,949
6	804700	Off System Gas Purchases - Bookout	393,189	0	393,189	259,308	0	259,308	133,881	0	133,881
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			20,610,278	0	20,610,278	13,592,147	0	13,592,147	7,018,131	0	7,018,131

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	65.950%	34.050%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF ACCOUNT 903		Report ID:
For Month Ended September 30, 2010		G-903-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Direct	Allocated	Direct	Allocated	Direct	Allocated
72,629	259,455	45,994	172,439	26,635	87,016
0	3,966	0	2,575	0	1,391
0	0	0	0	0	0
Total		Total		Total	
72,629	263,421	45,994	175,014	26,635	88,407
Total Account 903		Total Account 903		Total Account 903	
336,050		221,008		115,042	

ALLOCATION RATIOS:

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

100.000%
 100.000%

66.462%
 64.922%

33.538%
 35.078%

ALLOCATION OF ACCOUNT 908
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
 G-908-1A

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	3,330	25,711	29,041	1,383	17,088	18,471	1,947	8,623	10,570
99	908600	Customer Service & Info Expense	316,321	0	316,321	244,430	0	244,430	71,891	0	71,891
99	908610	Limited Income Tax Refund Program	23,274	0	23,274	23,274	0	23,274	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	53,741	0	53,741	41,513	0	41,513	12,228	0	12,228
99	908990	DSM Amortization	8,429	0	8,429	0	0	0	8,429	0	8,429
Total Account 908			405,095	25,711	430,806	310,600	17,088	327,688	94,495	8,623	103,118

ALLOCATION RATIOS:

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

100.000%

66.462%

33.538%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/14/2010

FEDERAL INCOME TAXES--GAS For Month Ended September 30, 2010 Average of Monthly Averages Basis		Report ID: G-FIT-1A
--	--	------------------------

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue	22,806,420	15,202,306	7,604,114
G-OPS	Operating & Maintenance Expense	22,424,595	14,860,836	7,563,759
G-OPS	Book Depreciation & Amortization	1,177,913	780,751	397,162
G-OTX	Taxes Other than FIT	548,344	460,454	87,890
	Net Operating Income Before FIT	-1,344,432	-899,735	-444,697
	Less: Monthly Interest Expense	851,506	567,569	283,937
G-SCM	Add: Schedule M Additions	2,543,578	1,700,894	842,684
G-SCM	Less: Schedule M Deductions	1,900,534	1,245,589	654,945
	Taxable Net Operating Income	-1,552,894	-1,011,999	-540,895
	Percent	35%	35%	35%
	Total Federal Income Tax	-543,513	-354,200	-189,313
G-DTE	Deferred FIT	-74,013	-46,902	-27,111
99	411400 Amortized Investment Tax Credit	-3,853	-2,386	-1,467
	Total FIT/Deferred FIT & ITC	-621,379	-403,488	-217,891
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-SCM-1A

***** 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)	887,254	274,654	1,161,908	577,376	187,370	764,746	309,878	87,284	397,162
12	997001	Contributions In Aid of Construction	0	58,479	58,479	0	37,966	37,966	0	20,513	20,513
2	997002	Injuries and Damages	0	-245	-245	0	-163	-163	0	-82	-82
12	997003	Salvage	0	-28,920	-28,920	0	-18,775	-18,775	0	-10,145	-10,145
4	997005	FAS106 Current Retiree Medical Accrual	0	1,440	1,440	0	978	978	0	462	462
6	997008	DSM Book Amortization	0	8,429	8,429	0	5,559	5,559	0	2,870	2,870
99	997010	Deferred Gas Credit and Refunds	184,344	0	184,344	36,125	0	36,125	148,219	0	148,219
4	997015	Airplane Lease Payments	0	7,755	7,755	0	5,269	5,269	0	2,486	2,486
12	997016	1992 Redemptions	0	28,465	28,465	0	18,480	18,480	0	9,985	9,985
4	997020	FAS87 Current Pension Accrual	0	215,563	215,563	0	146,460	146,460	0	69,103	69,103
99	997029	FAS106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	15,747	0	15,747	15,747	0	15,747	0	0	0
12	997032	Interest Rate Swaps	0	-179,952	-179,952	0	-116,828	-116,828	0	-63,124	-63,124
99	997033	DSM Tariff Rider	-180,445	0	-180,445	-119,299	0	-119,299	-61,146	0	-61,146
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	880,435	880,435	0	615,864	615,864	0	264,571	264,571
99	997065	Amortization of Unbilled Revenue Add-Ins	364,453	0	364,453	303,121	0	303,121	61,332	0	61,332
4	997066	Miscellaneous Schedule M Additions	0	1,492	1,492	0	1,014	1,014	0	478	478
TOTAL SCHEDULE M ADDITIONS			1,275,983	1,267,595	2,543,578	817,700	883,194	1,700,894	458,283	384,401	842,684
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	1,241,888	1,241,888	0	653,199	653,199
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	1,245,589	1,245,589	0	654,945	654,945

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.462%	33.538%
G-ALL	3	Direct Distribution Operating Expense	100.000%	61.512%	38.488%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	65.950%	34.050%
G-ALL	11	Book Depreciation	100.000%	65.532%	34.468%
G-ALL	12	Net Gas Plant	100.000%	64.922%	35.078%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS	Report ID: G-DTE-1A
For Month Ended September 30, 2010	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		52,077	22,260
99	410100	Deferred Federal Income Tax Exp		-11,446	-33,425
		SUBTOTAL		40,631	-11,165
14	411100	Deferred Federal Income Tax Expense - Allocated		12,914	5,520
99	411100	Deferred Federal Income Tax Exp		-127,558	-21,466
		SUBTOTAL		-114,644	-15,946
		Total Deferred Federal Income Tax Expense		-74,013	-27,111

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	57.256%	42.744%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH		Report ID:
For Month Ended September 30, 2010		G-INT-1A
Average of Monthly Averages Basis		
Ref/Basis	Description	System

Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.50%	50.00%
2	Idaho Capital Structure Ratio		6.570%	6.600%
3	Cost of Debt		3.515%	3.300%
Total Cost of Debt				
Total Weighted Cost				
			3.515%	3.300%
G-APL	Net Rate Base	297,014,463	193,764,501	103,249,962
Interest Deduction for FIT Calculation				
			6,810,822	3,407,249

- 1 From last WA GRC (UE-090135)
- 2 From last ID GRC (AVU-E-09-1)
- 3 Debt Cost from last GRCs

AVISTA UTILITIES

RESULTS OF OPERATIONS

TAXES OTHER THAN FEDERAL INCOME TAX		Report ID: G-OTX-1A
For Month Ended September 30, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
		Direct	Allocated	Total	Direct	Allocated	Total
1	408170	0	14,330	14,330	0	10,024	10,024
		UNDERGROUND STORAGE			R&P Property Tax		4,306
99	408110	153,392	0	153,392	0	0	0
99	408120	188,534	0	188,534	153,392	0	34,614
99	408130	0	0	0	0	0	0
99	408170	203,062	0	203,062	141,063	0	61,999
99	408160	0	0	0	0	0	0
99	409100	-13,998	0	-13,998	0	-13,998	-13,998
		530,990	0	530,990	448,375	0	82,615
		TOTAL		448,375	0	448,375	82,615
4	408170	0	3,024	3,024	0	2,055	2,055
		ADMINISTRATIVE & GENERAL			R&P Property Tax		969
		530,990	17,354	548,344	448,375	12,079	460,454
		TOTAL TAXES OTHER THAN FIT		448,375	12,079	460,454	82,615
		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
		Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		28,783,609		14,330	20,134,135	6.930%	10,643
G-ALL		412,311,125		203,062	266,845,782	91.848%	141,063
G-ALL		6,243,298		3,024	3,550,811	1.222%	1,877
		447,338,032		220,416	290,530,728	100.000%	153,583
		TOTAL		220,416	153,583	100.000%	66,833

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-PLT-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
				Total		Total		Total	
4	397XXX	Communications Equipment	1,739,596	3,984,049	561,833	2,706,882	1,177,763	1,277,167	2,454,930
4	398000	Miscellaneous Equipment	512	85,023	220	57,767	292	27,256	27,548
		TOTAL GENERAL PLANT	15,469,962	25,967,208	10,345,635	17,642,899	5,124,327	8,324,309	13,448,636
		TOTAL PLANT IN SERVICE	434,259,795	65,456,907	280,545,277	44,998,197	153,714,518	20,458,710	174,173,228
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0
		GROSS GAS PLANT	434,259,795	65,456,907	280,545,277	44,998,197	153,714,518	20,458,710	174,173,228
		ACCUMULATED DEPRECIATION							
G-ADP	1119.X1	Underground Storage	0	11,500,875	0	8,044,862	0	3,456,013	3,456,013
G-ADP	1119.X5	Distribution	138,729,230	880,940	89,996,904	580,980	48,732,326	299,960	49,032,286
G-ADP	1119.X6	General Plant - Non-Transportation	5,514,482	5,107,835	3,854,130	3,470,416	1,660,352	1,637,419	3,297,771
G-ADP	1119.X7	General Plant - Transportation	959,025	75,496	673,794	51,294	285,231	24,202	309,433
		TOTAL ACCUMULATED DEPRECIATION	145,202,737	17,565,146	94,524,828	12,147,552	50,677,909	5,417,594	56,095,503
		ACCUMULATED AMORTIZATION							
G-CAM	99	Intangible Plant--Software	0	4,042,159	0	2,746,364	0	1,295,795	1,295,795
4	0111.40	Leasehold Improvements (From Report C-AAM)	81,408	0	47,329	0	34,079	0	34,079
		TOTAL ACCUMULATED AMORTIZATION	81,408	4,066,162	47,329	16,308	34,079	7,695	7,695
		NET GAS UTILITY PLANT	288,975,650	43,825,599	185,973,120	30,087,973	103,002,530	13,737,626	116,740,156

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%	65.950%	34.050%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-APL-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	288,975,650	43,825,599	332,801,249	185,973,120	30,087,973	216,061,093	103,002,530	13,737,626	116,740,156
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,362,881	-3,362,881	0	-2,183,250	-2,183,250	0	-1,179,631	-1,179,631
12	282900	Deferred F.I.T. - Plant In Service	0	-51,598,872	-51,598,872	0	-33,499,020	-33,499,020	0	-18,099,852	-18,099,852
12	190180	FAS 109 ITC	0	157,047	157,047	0	101,958	101,958	0	55,089	55,089
12	283850	Gas portion of Bond Redemptions	0	-717,537	-717,537	0	-465,839	-465,839	0	-251,698	-251,698
4	190850	Gain on Sale of General Office Bldg--GAS	0	29,569	29,569	0	20,090	20,090	0	9,479	9,479
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-55,492,674	-55,492,674	0	-36,026,061	-36,026,061	0	-19,466,613	-19,466,613
		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	17,838,789	17,838,789	0	12,478,233	12,478,233	0	5,360,556	5,360,556
99	186710	DSM Programs	80,763	0	80,763	0	0	0	80,763	0	80,763
4	253850	Gain on Sale of General Office Building	0	-84,429	-84,429	0	-57,364	-57,364	0	-27,065	-27,065
		TOTAL OTHER ADJUSTMENTS	80,763	19,625,125	19,705,888	0	13,729,469	13,729,469	80,763	5,895,656	5,976,419
		NET RATE BASE	289,056,413	7,958,050	297,014,463	185,973,120	7,791,381	193,764,501	103,083,293	166,669	103,249,962

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%	64.922%	35.078%
G-ALL	13	Net Gas General Plant	100.000%	66.953%	33.047%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-ADP-1A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
G-PLT	350XXX	UNDERGROUND STORAGE PLANT: Plant in Service	0	28,783,609	28,783,609	0	20,134,135	20,134,135	0	8,649,474	8,649,474
G-PLT		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	28,310,834	28,310,834	0	19,803,429	19,803,429	0	8,507,405	8,507,405
		Percentage		100.000%	100.000%		0.000%	0.000%		0.000%	0.000%
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
108X08/111X40	403X80	Accumulated Depreciation	0	11,500,875	11,500,875	0	0	0	0	0	0
		Depreciation Expense - JP	0	43,163	43,163	0	30,193	30,193	0	12,970	12,970
108X08/111X40	403X80	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	0	11,500,875	11,500,875	0	8,044,862	8,044,862	0	3,456,013	3,456,013
		Depreciation Expense - JP	0	43,163	43,163	0	30,193	30,193	0	12,970	12,970
G-PLT	374000	DISTRIBUTION PLANT: Plant in Service	417,670,075	2,653,182	420,323,257	269,248,334	1,749,775	270,998,109	148,421,741	903,407	149,325,148
G-PLT		Less: Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	417,585,105	2,653,182	420,238,287	269,188,034	1,749,775	270,937,809	148,397,071	903,407	149,300,478
		Percentage		0.631%	100.000%		64.463%	64.463%		34.906%	34.906%
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
108X05	403X50	Accumulated Depreciation	880,940	139,610,170	139,610,170	89,996,904	580,980	90,577,884	48,732,326	299,960	49,032,286
		Depreciation Expense	5,192	822,879	822,879	530,452	3,424	533,876	287,235	1,768	289,003
108X05	403X50	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	138,729,230	880,940	139,610,170	89,996,904	580,980	90,577,884	48,732,326	299,960	49,032,286
		Depreciation Expense	817,687	5,192	822,879	530,452	3,424	533,876	287,235	1,768	289,003
G-PLT	389XXX	GENERAL PLANT--NON-TRANSPORTATION Plant in Service	15,469,962	25,967,208	41,437,170	10,345,635	17,642,899	27,988,534	5,124,327	8,324,309	13,448,636
G-PLT		Less: Land and Land Rights	668,330	856,255	1,524,585	576,272	581,765	1,158,037	92,058	274,490	366,548
G-PLT	392XXX	Less: Transportation Depreciable Non-Transport Genl Plant	5,019,406	1,255,727	6,275,133	3,695,828	853,179	4,549,007	1,323,578	402,548	1,726,126
		Percentage	9,782,226	23,855,226	33,637,452	6,073,535	16,207,955	22,281,490	3,708,691	7,647,271	11,355,962
				70.919%	100.000%		18.056%	18.056%		11.025%	11.025%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-ADP-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATED ON DEPRECIABLE PLANT								
C-ADP	108X06	Accum Depr--Gas General Plant		5,107,835	7,202,351	1,300,456	794,059	
	108X06	Accum Depr--Gas General Plant - Direct	3,419,967		3,419,967	2,553,674	866,293	
	403X60	Depreciation Expense	43,717	106,610	150,327	27,143	16,574	
	403X60	Depreciation Expense (Direct)	21,499		21,499	16,309	5,190	
JURISDICTIONAL ALLOCATION:								
4	108X06	Accumulated Depreciation	5,514,482	5,107,835	10,622,317	3,854,130	1,660,352	1,637,419
4	403X60	Depreciation Expense	65,216	106,610	171,826	43,452	21,764	34,176
GENERAL PLANT--TRANSPORTATION								
G-PLT	392XXX	Transportation General Plant Percentage	5,019,406	1,255,727	6,275,133	3,695,828	1,323,578	402,548
				20.012%	100.000%	58.896%	21.092%	
ALLOCATED ON DEPRECIABLE PLANT								
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		75,496	377,253	222,187	79,570	
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	657,268		657,268	451,607	205,661	
	403X70	Depreciation Expense		532	2,656	1,564	560	
JURISDICTIONAL ALLOCATION:								
4	1119.X7	Accumulated Depreciation	959,025	75,496	1,034,521	673,794	285,231	24,202
4	403X70	Depreciation Expense	2,124	532	2,656	1,564	560	171
ALLOCATION RATIOS:								
G-ALL	1	System Contract Demand		100.000%				30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%				32.057%
G-ALL	6	Actual Terms Purchased		100.000%				34.050%
G-ALL	99	Not Allocated		0.000%				0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended September 30, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-1A
--	------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	0	0	0	0
	TOTAL	0	0	0	0
7	404X31 Mainframe Software	464,459	335,307	90,277	38,875
8		17,172	0	12,000	5,172
9		809	639	170	0
	TOTAL	482,440	335,946	102,447	44,047
7	404X32 PC Software	57,660	41,626	11,207	4,826
8		7,148	0	4,995	2,153
9		0	0	0	0
	TOTAL	64,808	41,626	16,202	6,979
7	404X50 Leasehold Improvements	859	620	167	72
	TOTAL	859	620	167	72
	TOTAL	548,107	378,192	118,816	51,098

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended September 30, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-1A
---	------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	607,545	438,605	118,089	50,852
8	Utility 8	11,724	0	8,193	3,531
9	Utility 9	59,464	46,944	12,520	0
9	Utility 9 - Washington	9,225	7,283	1,942	0
9	Utility 9 - Idaho	34,316	27,091	7,225	0
	Total	722,274	519,923	147,969	54,383
7	403X70 Utility 7	331	239	64	28
9	Utility 9	1,197	945	252	0
	Total	1,528	1,184	316	28

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

Ref/Basis Account	Description	***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON *****		
		Direct - Wa	Direct - Idaho	Total	Direct - Wa	Direct - Idaho	Total	Direct - Oregon	Allocated	Total
389XXX	Land & Land Rights									
99	Utility 0	0	101,907	124,681	0	0	0	0	0	0
99	Utility 1	0	0	0	477,164	0	477,164	0	0	0
99	Utility 2	0	0	0	0	0	0	472,075	0	472,075
7	Utility 7	0	0	2,947,293	0	0	793,519	0	341,707	341,707
9	Utility 9 - Wa	371,603	0	371,603	99,108	0	99,108	0	0	0
9	Utility 9 - Idaho	0	345,167	345,167	0	92,058	92,058	0	0	0
9	Utility 9 - Allocated	0	0	235,226	0	0	62,736	0	0	0
	TOTAL ACCOUNT	371,603	447,074	4,023,970	576,272	92,058	1,524,585	472,075	341,707	813,782
390XXX	Structures & Improvements									
99	Utility 0	496,496	1,399,804	3,522,575	0	0	0	0	0	0
99	Utility 1	0	0	0	939,860	0	939,860	0	0	0
99	Utility 2	0	0	0	0	0	0	3,427,481	0	3,427,481
7	Utility 7	0	0	31,274,707	0	0	8,420,297	0	3,625,965	3,625,965
9	Utility 9 - Wa	1,468,609	0	1,468,609	391,685	0	391,685	0	0	0
9	Utility 9 - Idaho	0	3,553,489	3,553,489	0	947,732	947,732	0	0	0
9	Utility 9 - Allocated	0	0	3,793,215	0	0	1,011,668	0	0	0
	TOTAL ACCOUNT	1,965,105	4,953,293	43,612,595	1,331,545	947,732	11,711,242	3,427,481	3,625,965	7,053,446
391XXX	Office Furniture & Equipment									
99	Utility 0	0	0	1,783,983	0	0	0	0	0	0
7	Utility 7	0	0	25,748,862	0	0	6,932,537	0	2,985,303	2,985,303
8	Utility 8	0	0	0	0	0	271,127	0	116,852	116,852
	TOTAL ACCOUNT	0	0	27,532,845	0	0	7,203,664	0	3,102,155	3,102,155
392XXX	Transportation Equipment									
99	Utility 0	7,430,392	2,600,267	15,343,819	0	0	0	0	0	0
99	Utility 1	0	0	0	3,420,804	1,161,737	5,532,010	0	0	0
99	Utility 2	0	0	0	0	0	0	2,117,109	0	2,117,109
7	Utility 7	0	0	358,155	0	0	96,428	0	41,524	41,524
9	Utility 9 - Wa	1,031,195	0	1,031,195	275,024	0	275,024	0	0	0
9	Utility 9 - Idaho	0	606,819	606,819	0	161,841	161,841	0	0	0
9	Utility 9 - Allocated	0	0	786,751	0	0	209,830	0	0	0
	TOTAL ACCOUNT	8,461,587	3,207,086	18,126,739	3,695,828	1,323,578	6,275,133	2,117,109	41,524	2,158,633

COMMON GENERAL PLANT
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON *****					
			Direct - Wa	Direct - Idaho	Total	Direct - Wa	Direct - Idaho	Total	Direct - Oregon	Allocated	Total			
		397XXX Communication Equipment												
		Utility 0	5,588,962	2,203,251	40,283,682	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	464,112	328,068	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	792,180	0	0	0
99		Utility 7	0	0	0	0	0	0	0	0	0	540,383	0	540,383
7		Utility 8	0	0	6,730,664	0	0	1,812,141	0	0	1,812,141	0	0	780,348
8		Utility 9 - Wa	366,402	0	0	97,721	0	647,163	0	0	647,163	0	0	278,916
9		Utility 9 - Idaho	0	3,185,902	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	5,716,977	0	849,695	0	0	0	849,695	0	0	0
		TOTAL ACCOUNT	5,955,364	5,389,153	56,283,621	561,833	1,177,763	3,984,049	5,723,645	540,383	1,059,264	1,599,647		
		398000 Miscellaneous Equipment												
99		Utility 0	0	2,299	8,584	0	0	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	0	0	310,935	0	0	83,715	83,715	0	0	0	36,050	36,050
9		Utility 9 - Wa	824	0	0	220	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	1,097	0	0	292	0	292	0	0	0	0	0
9		Utility 9 - Allocated	0	0	4,906	0	0	1,308	1,308	0	0	0	0	0
		TOTAL ACCOUNT	824	3,396	326,346	220	292	85,023	85,535	0	36,050	36,050		36,050
		TOTAL GENERAL PLANT	33,341,994	23,152,007	192,993,587	10,345,635	5,124,327	25,967,208	41,437,170	7,847,352	8,939,862	16,787,214		

ALLOCATION RATIOS:

G-ALL	7	Elco/Gas North/Oregon 4-Factor	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	30.118%
G-ALL	9	Elco/Gas North 4-Factor	0.000%
G-ALL	99	Not Allocated	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

<p>ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended September 30, 2010 Average of Monthly Averages Basis</p>		<p>Report ID: C-ADP-1A</p>
Ref/Basis	Account	Description

		Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant					
99	108X06	39,619,576	39,619,576	0	0
99	108X06	628,610	0	628,610	0
99	108X06	2,553,674	0	2,553,674	0
99	108X06	866,293	0	866,293	0
99	108X06	2,361,722	0	0	2,361,722
7	108X06	13,685,037	9,879,639	2,659,961	1,145,438
7	108X06	-350,520	-253,051	-68,131	-29,339
8	108X06	958,035	0	669,494	288,541
9	108X06	15,732,212	12,419,795	3,312,417	0
	Total	76,054,639	61,665,959	10,622,318	3,766,362
Accum Deprec - General Plant, Transportation					
99	108X07	5,594,447	5,594,447	0	0
99	108X07	219,017	0	219,017	0
99	108X07	451,607	0	451,607	0
99	108X07	205,661	0	205,661	0
99	108X07	1,017,663	0	0	1,017,663
7	108X07	4,863	3,511	945	407
9	108X07	747,047	589,756	157,291	0
	Total	8,240,305	6,187,714	1,034,521	1,018,070

ALLOCATION RATIOS:

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

COMMON INTANGIBLE PLANT
 For Month Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 C-IPL-1A

Ref/Basis	Account	Description	ELECTRIC *****		GAS NORTH *****		OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct	Allocated
	303000	Intangible Plant						
99		Utility 1	0	0	951,308	168,450	0	0
7		Utility 7	0	0	0	0	0	0
9		Utility 9	0	153,199	0	0	40,859	0
		TOTAL ACCOUNT	0	153,199	951,308	168,450	40,859	0
	303100	Misc Intangible Plant--Mainframe Software						
99		Utility 0	0	784,852	0	0	0	0
99		Utility 2	0	0	0	0	0	0
7		Utility 7	0	20,019,052	0	0	5,389,862	0
8		Utility 8	0	0	0	0	719,996	0
		TOTAL ACCOUNT	0	20,803,904	0	0	6,109,858	46,440
	303110	Misc Intangible Plant--PC Software						
99		Utility 0	0	552,358	0	0	0	0
99		Utility 1	0	0	0	0	19,337	0
99		Utility 2	0	0	0	0	0	1,231
7		Utility 7	0	5,881,557	0	0	1,583,531	0
8		Utility 8	0	0	0	0	299,323	0
		TOTAL ACCOUNT	0	6,433,915	0	0	1,902,191	1,231
		TOTAL	0	27,391,018	951,308	168,450	8,052,908	47,671
								3,442,207
								3,489,878

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAM-1A
For Month Ended September 30, 2010		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
		Accum Amort--Intangible P/t (111X30, 111X31, 111X32)				
99		Utility 0	776,257	776,257	0	0
99		Utility 1	8,631	0	8,631	0
99		Utility 2 - Oregon	30,353	0	0	30,353
7		Utility 7	18,948,311	13,679,354	3,682,983	1,585,974
8		Utility 8	493,828	0	345,097	148,731
9		Utility 9	25,874	20,426	5,448	0
		Total	20,283,254	14,476,037	4,042,159	1,765,058

		Accum Amort--Leasehold Improvements (111X50, 111X60)				
99		Utility 2 - Oregon	40,470	0	0	40,470
7		Utility 7	109,549	79,087	21,293	9,169
9		Utility 9	12,869	10,159	2,710	0
		Total	162,888	89,246	24,003	49,639

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 September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-CAM-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
		PLANT IN SERVICE:						
G-PLT	303000	Misc Intangible Plant	0	6,109,858	0	4,151,221	0	1,958,637
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	1,902,191	0	1,292,406	0	609,785
G-PLT	303110	Misc Intangible Plant - PC Software	0	8,012,049	0	5,443,627	0	2,568,422
		Percentage		100.000%		0.000%		0.000%
		ALLOCATION TO DIRECT/ALLOCATED						
		BASED ON PLANT:						
C-AAM	111	Accumulated Amortization (111X30, X31, X32)	4,042,159	4,042,159	0	0	0	0
	404	Amortization Expense (404X30, X31, X32)	118,971	118,971	0	0	0	0
		JURISDICTIONAL ALLOCATION:						
4	111	Accumulated Amortization (111X30, X31, X32)	4,042,159	4,042,159	0	2,746,364	0	1,295,795
4	404	Amortization Expense (404X30, X31, X32)	118,971	118,971	0	80,832	0	38,139

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 September 30, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-1A
---	------------------------

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-15,417,724	-11,130,517	-2,996,743	-1,290,463
9	282900	Utility 9	-1,738,958	-1,372,820	-366,138	0
		Total	-17,156,682	-12,503,337	-3,362,881	-1,290,463

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%

AVISTA UTILITIES

RESULTS OF OPERATION

<p>GAS RATE OF RETURN For Twelve Months Ended September 30, 2010 Average of Monthly Averages Basis</p>		<p>Report ID: G-ROR-12A</p>
Ref/Basis	Account	Description

	System	Washington	Idaho
G-OPS	Gas Net Operating Income	17,687,788	10,685,770
	Adjustments		7,002,018
	Adjusted Gas Net Operating Income	17,687,788	10,685,770
G-APL	Gas Net Adjusted Rate Base	288,749,028	187,913,850
	RATE OF RETURN	6.126%	5.687%
			6.944%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2010
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	69.950%	30.050%
2		Number of Customers	220,739	146,725	74,014
		Percent	100.000%	66.470%	33.530%
3	G-OPS	Direct Distribution Operating Expense	8,652,955	5,707,945	2,945,010
		Percent	100.000%	65.965%	34.035%
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					
		Percentage	220,748	146,742	74,006
			100.000%	66.475%	33.525%
Total Direct Plant					
		Percentage	289,695,007	183,112,299	106,582,708
			100.000%	63.209%	36.791%
Total Four Factor Allocators					
		Percentage	400,000%	271,774%	128,226%
			100.000%	67.943%	32.057%
4		Underground Storage & Dist Plant	System	Washington	Idaho
	G-PLT	Underground Storage	29,433,656	20,588,842	8,844,814
	G-PLT	Distribution	413,645,781	266,645,425	147,000,356
		Total Underground Storage/Dist Plant	443,079,437	287,234,267	155,845,170
		Percent	100.000%	64.827%	35.173%
5		Actual Therms Purchased	244,483,241	170,560,667	73,922,574
		Percent	100.000%	69.764%	30.236%
6					

GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-ALL-12A

1/1/2010

Input Elec/Gas North/Oregon 4-Factor
 Direct O & M Accts 500 - 894
 Direct O & M Accts 901 - 935
 Direct O & M Accts 901 - 905 Utility 9 Only
 Adjustments

Total	Electric	Gas North	Oregon Gas
51,081,946	45,988,228	3,116,832	1,976,886
51,945,284	35,419,000	12,684,856	3,841,428
3,516,695	2,172,122	1,344,573	XXXXXX
0			
106,543,925	83,579,350	17,146,261	5,818,314
100.000%	78.446%	16.093%	5.461%

Direct Labor Accts 500 - 894
 Direct Labor Accts 901 - 935
 Direct O & M Accts 901 - 905 Utility 9 Only
 Total
 Percentage

55,092,383	43,337,007	8,181,894	3,573,482
5,731,661	4,212,733	361,664	1,157,264
3,029,709	1,871,330	1,158,379	XXXXXX
63,853,753	49,421,070	9,701,937	4,730,746
100.000%	77.397%	15.194%	7.409%

Number of Customers at 12/31/09
 Percentage

672,970	356,620	220,748	95,602
100.000%	52.992%	32.802%	14.206%

Net Direct Plant
 Percentage

2,269,179,267	1,813,979,169	309,908,801	145,291,297
100.000%	79.940%	13.657%	6.403%

Total Percentages
 Average (CD AA)

400.000%	288.775%	77.746%	33.479%
100.000%	72.193%	19.437%	8.370%

7

1/1/2010

Input Gas North/Oregon 4-Factor
 Direct O & M Accts 580 - 894
 Direct O & M Accts 901 - 935
 Direct O & M Accts 901 - 905 Utility 9 Only
 Total
 Percentage

Total	Electric	Gas North	Oregon Gas
5,093,718	0	3,116,832	1,976,886
16,526,284	0	12,684,856	3,841,428
1,344,573	0	1,344,573	XXXXXX
22,964,575	0	17,146,261	5,818,314
100.000%	0.000%	74.664%	25.336%

Direct Labor Accts 580 - 894
 Direct Labor Accts 901 - 935
 Direct O & M Accts 901 - 905 Utility 9 Only
 Total
 Percentage

11,755,376	0	8,181,894	3,573,482
1,518,928	0	361,664	1,157,264
1,158,379	0	1,158,379	XXXXXX
14,432,683	0	9,701,937	4,730,746
100.000%	0.000%	67.222%	32.778%

Number of Customers at 12/31/09
 Percentage

316,350	0	220,748	95,602
100.000%	0.000%	69.780%	30.220%

Net Direct Plant
 Percentage

450,456,474	0	305,689,899	144,766,575
100.000%	0.000%	67.862%	32.138%

Total Percentages
 Average (GD AA)

400.000%	0.000%	279.528%	120.472%
100.000%	0.000%	69.882%	30.118%

8

GAS OPERATING STATEMENT
 For Twelve Months Ended September 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		REVENUES							
		SALES OF GAS:							
99	480000	Residential	135,151,897	0	93,019,956	0	42,131,941	0	42,131,941
99	4812XX	Commercial - Firm & Interruptible	69,645,041	0	48,911,150	0	20,733,891	0	20,733,891
99	4813XX	Industrial-Firm	3,396,638	0	2,304,878	0	1,091,760	0	1,091,760
99	481400	Interruptible	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-551,446	0	-469,208	0	-82,238	0	-82,238
99	484000	Intra-departmental Revenue	291,604	0	253,752	0	37,852	0	37,852
		TOTAL SALES TO ULTIMATE CUSTOMERS	207,933,734	0	144,020,528	0	63,913,206	0	63,913,206
		OTHER OPERATING REVENUES:							
99	483000	Sales for Resale	153,169,529	0	105,932,444	0	47,237,085	0	47,237,085
99	488000	Miscellaneous Service Revenues	29,651	0	16,357	0	13,294	0	13,294
99	489300	Transportation For Others	3,698,603	0	3,232,165	0	466,438	0	466,438
99	493000	Rent from Gas Property	374	0	314	0	60	0	60
4	495000	Other Gas Revenues	8,790,180	74,968	6,093,692	50,936	2,696,488	24,032	2,720,520
		TOTAL OTHER OPERATING REVENUES	165,688,337	74,968	115,274,972	50,936	50,413,365	24,032	50,437,397
		TOTAL GAS REVENUES	373,622,071	74,968	259,295,500	50,936	114,326,571	24,032	114,350,603
		PRODUCTION EXPENSES:							
G-804	804/805	City Gate Purchases	279,518,242	0	194,013,851	0	85,504,391	0	85,504,391
6	808XXX	Net Natural Gas Storage Transactions	-4,167,776	0	-2,789,709	0	-1,378,067	0	-1,378,067
6	811000	Gas Used for Products Extraction	-981,687	0	-680,477	0	-301,210	0	-301,210
10	813000	Other Gas Expenses	0	1,173,772	0	782,401	0	391,371	391,371
		TOTAL PRODUCTION EXPENSES	274,368,779	1,173,772	190,543,665	782,401	83,825,114	391,371	84,216,485
		UNDERGROUND STORAGE EXPENSES:							
1	814000	Supervision & Engineering	0	694	0	485	0	209	209
1	824000	Other Expenses	0	291,460	0	203,876	0	87,584	87,584
1	837000	Other Equipment	0	291,029	0	203,575	0	87,454	87,454
		TOTAL UNDERGROUND STORAGE OP. EXP	0	583,183	0	407,936	0	175,247	175,247
		DEPRECIATION EXPENSES:							
G-ADP	404X40	Depreciation Expense	0	512,168	0	358,262	0	153,906	153,906
1	404X40	Amortization Expense	0	227	0	159	0	68	68
G-OTX	404X40	Taxes Other Than FIT	0	149,438	0	104,532	0	44,906	44,906
		TOTAL UNDERGROUND STORAGE EXP	0	1,245,016	0	870,889	0	374,127	374,127

GAS OPERATING STATEMENT
 For Twelve Months Ended September 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	171,660	469,064	640,724	111,797	309,418	421,215	59,863	159,646	219,509
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,048,700	131,470	2,180,170	1,443,770	86,724	1,530,494	604,930	44,746	649,676
3	875000	Measuring & Reg Sta Exp-General	103,334	0	103,334	58,839	0	58,839	44,495	0	44,495
3	876000	Measuring & Reg Sta Exp-Industrial	10,334	0	10,334	7,227	0	7,227	3,107	0	3,107
3	877000	Measuring & Reg Sta Exp-City Gate	176,844	0	176,844	69,916	0	69,916	106,928	0	106,928
3	878000	Meter & House Regulator Expenses	648,833	0	648,833	417,811	0	417,811	231,022	0	231,022
3	879000	Customer Installation Expenses	1,271,345	79,109	1,350,454	676,351	52,184	728,535	594,994	26,925	621,919
3	880000	Other Expenses	1,027,168	713,290	1,740,458	725,062	470,522	1,195,584	302,106	242,768	544,874
3	881000	Rents	60	25,928	25,988	60	17,103	17,163	0	8,825	8,825
MAINTENANCE											
3	885000	Supervision & Engineering	156,752	5	156,757	65,385	3	65,388	91,367	2	91,369
3	887000	Mains	1,503,642	1,623	1,505,265	1,053,460	1,071	1,054,531	450,182	552	450,734
3	889000	Measuring & Reg Sta Exp-General	242,911	40	242,951	138,175	26	138,201	104,736	14	104,750
3	890000	Measuring & Reg Sta Exp-Industrial	139,124	41,572	180,696	62,623	27,423	90,046	76,501	14,149	90,650
3	891000	Measuring & Reg Sta Exp-City Gate	93,013	0	93,013	49,314	0	49,314	43,699	0	43,699
3	892000	Services	632,049	404,463	1,036,512	484,021	266,804	750,825	148,028	137,659	285,687
3	893000	Meters & House Regulators	424,105	614,473	1,038,578	341,430	405,337	746,767	82,675	209,136	291,811
3	894000	Other Equipment	3,081	163,455	166,536	2,704	107,823	110,527	377	55,632	56,009
TOTAL DISTRIBUTION OPERATING EXP											
G-ADP		Depreciation	8,652,955	2,644,492	11,297,447	5,707,945	1,744,438	7,452,383	2,945,010	900,054	3,845,064
G-OTX		Taxes Other Than FIT	9,659,724	62,416	9,722,140	6,263,683	43,544	6,307,227	3,396,041	18,872	3,414,913
		TOTAL DISTRIBUTION EXPENSES	13,713,617	0	13,713,617	12,073,860	0	12,073,860	1,639,757	0	1,639,757
		TOTAL DISTRIBUTION EXPENSES	32,026,296	2,706,908	34,733,204	24,045,488	1,787,982	25,833,470	7,980,808	918,926	8,899,734
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	386,532	386,532	0	256,928	256,928	0	129,604	129,604
2	902000	Meter Reading Expenses	1,539,107	78,916	1,618,023	1,358,882	52,455	1,411,337	180,225	26,461	206,686
G-903	903XXX	Customer Records & Collection Expenses	937,224	3,657,936	4,595,160	657,005	2,430,445	3,087,450	280,219	1,227,491	1,507,710
2	904000	Uncollectible Accounts	0	1,518,862	1,518,862	0	1,009,588	1,009,588	0	509,274	509,274
2	905000	Misc Customer Accounts	0	107,330	107,330	0	71,342	71,342	0	35,988	35,988
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,476,331	5,749,576	8,225,907	2,015,887	3,820,758	5,836,645	460,444	1,928,818	2,389,262
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	10,362,191	366,165	10,728,356	7,840,577	243,390	8,083,967	2,521,614	122,775	2,644,389
2	909000	Advertising	0	292,408	292,408	0	194,364	194,364	0	98,044	98,044
2	910000	Misc Customer Service & Info Exp	0	119,589	119,589	0	79,491	79,491	0	40,098	40,098
		TOTAL CUSTOMER SERVICE & INFO EXP	10,362,191	778,162	11,140,353	7,840,577	517,245	8,357,822	2,521,614	260,917	2,782,531

GAS OPERATING STATEMENT
 For Twelve Months Ended September 30, 2010
 A Average of Monthly Averages Basis
 Report ID:
 G-OFS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	148,568	0	98,753	0	49,815	49,815
2	913000	Advertising	0	41,331	0	27,473	0	13,858	13,858
2	916000	Miscellaneous Sales Expenses	113,305	24,369	107,198	16,198	6,107	8,171	14,278
		TOTAL SALES EXPENSES	113,305	214,268	107,198	142,424	6,107	71,844	77,951
ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	28,166	5,429,530	7,105	3,669,849	21,061	1,731,515	1,752,576
4	921000	Office Supplies & Expenses	140	1,006,460	140	683,724	0	322,596	322,596
4	922000	Admin. Expenses Transferred - Credit	0	-33,486	0	-22,751	0	-10,735	-10,735
4	923000	Outside Services Employed	0	3,624,459	0	2,462,566	0	1,161,893	1,161,893
4	924000	Property Insurance Premium	0	303,289	0	206,064	0	97,225	97,225
4	925XXX	Injuries and Damages	0	1,273,074	0	864,965	0	408,109	408,109
4	926XXX	Employee Pensions and Benefits	55,960	162,332	55,960	110,293	0	52,039	52,039
4	927000	Franchise Requirements	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	849,243	1,131,156	595,648	191,540	253,595	90,373	343,968
4	930000	Miscellaneous General Expenses	60,116	901,439	53,593	612,386	6,523	288,937	295,460
4	931000	Rents	18,232	133,949	17,538	91,009	694	42,940	43,634
4	935000	Maintenance of General Plant	179,860	1,436,806	97,949	989,798	81,911	467,008	548,919
		TOTAL ADMIN & GEN OPERATING EXP	1,191,717	14,511,343	827,933	9,859,443	363,784	4,651,900	5,015,684
DEPRECIATION & AMORTIZATION:									
G-ADP	4	404X50	776,693	1,217,529	520,008	827,225	256,685	390,304	646,989
G-CAM	99	404X30	0	2,003	0	1,361	0	642	642
		407X28	15,848	1,283,219	12,024	871,857	3,824	411,362	411,362
		407329	-473,941	15,848	-473,941	0	0	0	3,824
G-OTX	99	Taxes Other than FIT	521,328	0	521,328	21,172	0	9,990	9,990
		TOTAL ADMIN & GENERAL EXPENSES	2,031,645	17,045,256	1,407,352	11,581,058	624,293	5,464,198	6,088,491
TOTAL EXPENSES BEFORE FIT									
			321,378,547	28,912,958	225,960,167	19,502,757	95,418,380	9,410,201	104,828,581
NET OPERATING INCOME BEFORE FIT									
				23,405,534		13,883,512			9,522,022
FEDERAL INCOME TAX									
G-FIT				-8,600,557		-6,437,664			-2,162,893
DEFERRED FEDERAL INCOME TAX									
G-FIT				14,365,307		9,664,536			4,700,771
AMORTIZED INVESTMENT TAX CREDIT									
G-FIT				-47,004		-29,130			-17,874
GAS NET OPERATING INCOME									
				17,687,788		10,685,770			7,002,018

ALLOCATION RATIOS:

Account	System Contract Demand	Number of Customers	Direct Distribution Operating Expense	Jurisdictional Four Factor Allocator - Direct Method	Actual Therms Purchased	Actual Annual Throughput	Not Allocated
G-ALL 1	100.000%	69.950%	66.470%	65.965%	67.943%	66.657%	0.000%
G-ALL 2	100.000%	33.530%	34.035%	32.057%	30.236%	33.343%	0.000%
G-ALL 3	100.000%						
G-ALL 4	100.000%						
G-ALL 6	100.000%						
G-ALL 10	100.000%						
G-ALL 99	0.000%						

ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended September 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-804-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
99	805110	Gas Exp - Rate Amortizations	-33,497,672	0	-23,324,824	0	-10,172,848	0
99	805120	Gas Expense - Rate Deferrals	13,975,380	0	9,630,615	0	4,344,765	0
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0
6	804000	Gas Purchases	254,430,261	0	176,514,446	0	77,915,815	0
1	804001	Pipeline Demand Costs	26,003,886	0	18,209,287	0	7,794,599	0
99	804010	Gas Costs - Fixed Hedge	1,195,656	0	826,578	0	369,078	0
99	804014	GTT Contributions	103,124	0	73,346	0	29,778	0
99	804017	Transaction Fees	78,141	0	54,097	0	24,044	0
99	804140	Gas Research Contributions	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	3,735,421	0	2,598,144	0	1,137,277	0
6	804700	Off System Gas Purchases - Bookout	13,494,045	0	9,432,162	0	4,061,883	0
6	804999	Off System Gas Purchases	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			279,518,242	0	194,013,851	0	85,504,391	0

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	69.764%	30.236%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/14/2010

ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-903-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	937,224	3,596,973	4,534,197	657,005	2,390,908	3,047,913	280,219	1,206,065	1,486,284
12	903920	Accts Rec Sold - Program Fees	0	60,969	60,969	0	39,541	39,541	0	21,428	21,428
12	903930	Accts Rec Sold - Maturity Yield Fees	0	-6	-6	0	-4	-4	0	-2	-2
Total Account 903			937,224	3,657,936	4,595,160	657,005	2,430,445	3,087,450	280,219	1,227,491	1,507,710

ALLOCATION RATIOS:

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

100.000%
 100.000%

66.470%
 64.855%

33.530%
 35.145%

ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-908-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	12,597	366,165	378,762	10,650	243,390	254,040	1,947	122,775	124,722
99	908600	Customer Service & Info Expense	9,659,939	0	9,659,939	7,254,209	0	7,254,209	2,405,730	0	2,405,730
99	908610	Limited Income Tax Refund Program	194,104	0	194,104	194,104	0	194,104	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	185,273	0	185,273	172,480	0	172,480	12,793	0	12,793
99	908990	DSM Amortization	310,278	0	310,278	209,134	0	209,134	101,144	0	101,144
Total Account 908			10,362,191	366,165	10,728,356	7,840,577	243,390	8,083,967	2,521,614	122,775	2,644,389

ALLOCATION RATIOS:

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

100.000%

66.470%

33.530%

FEDERAL INCOME TAXES--GAS
 For Twelve Months Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-FIT-12A

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	373,697,039	259,346,436	114,350,603
G-OPS	Operating & Maintenance Expense	322,820,074	224,317,850	98,502,224
G-OPS	Book Depreciation & Amortization	13,577,214	8,945,510	4,631,704
G-OTX	Taxes Other than FIT	13,894,217	12,199,564	1,694,653
	Net Operating Income Before FIT	23,405,534	13,883,512	9,522,022
	Less: Interest Expense	9,932,733	6,605,172	3,327,561
G-SCM	Add: Schedule M Additions	-2,819,416	-2,587,984	-231,432
G-SCM	Less: Schedule M Deductions	35,226,406	23,083,683	12,142,723
	Taxable Net Operating Income	-24,573,021	-18,393,327	-6,179,694
	Percent	35%	35%	35%
	Total Federal Income Tax	-8,600,557	-6,437,664	-2,162,893
G-DTE	Deferred FIT	14,365,307	9,664,536	4,700,771
99	411400 Amortized Investment Tax Credit	-47,004	-29,130	-17,874
	Total FIT/Deferred FIT & ITC	5,717,746	3,197,742	2,520,004
	ALLOCATION RATIOS:			
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS
 For Twelve Months Ended September 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-SCM-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
Schedule M Additions:								
		Book Depreciation & Amortization (997000)						
12	997001	Contributions In Aid of Construction	10,452,265	3,077,562	13,529,827	8,898,123	3,656,550	4,631,704
2	997002	Injuries and Damages	0	315,822	315,822	204,826	0	110,996
12	997003	Salvage	0	56,755	56,755	37,725	0	19,030
4	997005	FAS106 Current Retiree Medical Accrual	0	-169,913	-169,913	-110,197	0	-59,716
6	997008	DSM Book Amortization	0	-78,049	-78,049	-53,029	0	-25,020
99	997010	Deferred Gas Credit and Refunds	-19,518,540	310,278	-19,518,540	216,462	0	93,816
4	997015	Airplane Lease Payments	0	74,428	74,428	50,569	0	23,859
12	997016	1992 Redemptions	0	104,638	104,638	67,863	0	36,775
4	997020	FAS87 Current Pension Accrual	0	1,544	1,544	1,049	0	495
99	997029	FAS106 Post Retirement Benefits	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	152,210	0	152,210	137,618	0	14,592
12	997032	Interest Rate Swaps	0	212,193	212,193	137,618	0	74,575
99	997033	DSM Tariff Rider	399,819	0	399,819	201,284	198,535	198,535
4	997033	DSM Tariff Rider	0	21	21	14	0	7
1	997055	Deferred Gas Exchange	0	880,435	880,435	615,864	0	264,571
99	997065	Amortization of Unbilled Revenue Add-Ins	185,273	0	185,273	172,480	12,793	12,793
4	997066	Miscellaneous Schedule M Additions	0	668,282	668,282	454,051	0	214,231
TOTAL SCHEDULE M ADDITIONS			-8,273,412	5,453,996	-2,819,416	-6,313,207	-1,960,205	-231,432
Schedule M Deductions:								
12	997048	AFUDC	0	0	0	0	0	0
11	997049	Tax Depreciation	0	35,161,042	35,161,042	23,039,273	0	12,121,769
4	997062	Gain on Sale of Office Building	0	65,364	65,364	44,410	0	20,954
TOTAL SCHEDULE M DEDUCTIONS			0	35,226,406	35,226,406	23,083,683	0	12,142,723

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.470%	33.530%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.965%	34.035%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.764%	30.236%
G-ALL	11	Book Depreciation	100.000%	65.525%	34.475%
G-ALL	12	Net Gas Plant	100.000%	64.855%	35.145%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended September 30, 2010 Average of Monthly Averages Basis	Report ID: G-DTE-12A
---	-------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	8,024,249	5,217,447	2,806,802
99	410100	Deferred Federal Income Tax Exp	6,510,234	4,575,293	1,934,941
		SUBTOTAL	14,534,483	9,792,740	4,741,743
14	411100	Deferred Federal Income Tax Expense - Allocated	-104,330	-67,836	-36,494
99	411100	Deferred Federal Income Tax Exp	-64,846	-60,368	-4,478
		SUBTOTAL	-169,176	-128,204	-40,972
		Total Deferred Federal Income Tax Expense	14,365,307	9,664,536	4,700,771

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	65.021%	34.979%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended September 30, 2010 Average of Monthly Averages Basis	Report ID: G-INT-12A
--	-------------------------

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	50.00%
2	Idaho Capital Structure Ratio		6.570%	6.600%
3	Cost of Debt		3.515%	3.300%
	Total Cost of Debt			
	Total Weighted Cost		3.515%	3.300%
G-APL	Net Rate Base	288,749,028	187,913,850	100,835,178
	Interest Deduction for FIT Calculation	9,932,733	6,605,172	3,327,561

- 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 September 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-OTX-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408170	UNDERGROUND STORAGE R&P Property Tax	0	149,438	149,438	0	104,532	104,532	0	44,906	44,906
99	408110	DISTRIBUTION State Excise Tax	5,465,713	0	5,465,713	5,465,713	0	5,465,713	0	0	0
99	408120	Municipal Occupation & License Tax	6,343,882	0	6,343,882	5,202,089	0	5,202,089	1,141,793	0	1,141,793
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	2,079,398	0	2,079,398	1,406,058	0	1,406,058	673,340	0	673,340
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-175,376	0	-175,376	0	0	0	-175,376	0	-175,376
		TOTAL	13,713,617	0	13,713,617	12,073,860	0	12,073,860	1,639,757	0	1,639,757
4	408170	ADMINISTRATIVE & GENERAL R&P Property Tax	0	31,162	31,162	0	21,172	21,172	0	9,990	9,990
		TOTAL TAXES OTHER THAN FIT	13,713,617	180,600	13,894,217	12,073,860	125,704	12,199,564	1,639,757	54,896	1,694,653
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON 12/31/2009									
G-ALL		PLANT BALANCES AT:	29,433,656		149,438	20,588,842		108,493	8,844,814		40,945
G-ALL		Underground Storage	412,311,125		2,079,398	266,845,782		1,406,058	145,465,343		673,340
G-ALL		Distribution	6,243,298		31,162	3,550,811		18,706	2,692,487		12,456
G-ALL		General	447,988,079		2,259,998	290,985,435		1,533,257	157,002,644		726,741
		TOTAL									
		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 September 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
4	C-IPL	Misc Intangible Plt- (303000)	694,439	40,859	735,298	525,989	27,761	553,750	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	5,133,794	5,133,794	0	3,488,054	3,488,054	0	1,645,740	1,645,740
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,164,866	2,164,866	0	1,470,875	1,470,875	0	693,991	693,991
		TOTAL INTANGIBLE PLANT--SOFTWARE	694,439	7,339,519	8,033,958	525,989	4,986,690	5,512,679	168,450	2,352,829	2,521,279
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	1,288,650	1,288,650	0	901,411	901,411	0	387,239	387,239
1	352XXX	Wells	0	13,278,856	13,278,856	0	9,288,560	9,288,560	0	3,990,296	3,990,296
1	353000	Libres	0	1,049,411	1,049,411	0	734,063	734,063	0	315,348	315,348
1	354000	Compressor Station Equipment	0	11,250,521	11,250,521	0	7,869,739	7,869,739	0	3,380,782	3,380,782
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	1,512,042	1,512,042	0	1,057,673	1,057,673	0	454,369	454,369
		TOTAL UNDERGROUND STORAGE PLANT	0	29,433,656	29,433,656	0	20,588,842	20,588,842	0	8,844,814	8,844,814
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	610,606	22,254	632,860	436,771	15,525	452,296	173,835	6,729	180,564
6	376000	Mains	206,153,501	2,512,521	208,666,022	131,290,434	1,752,835	133,043,269	74,863,067	759,686	75,622,753
6	378000	Measuring & Reg Station Equip-General	4,547,238	57,440	4,604,678	2,838,805	40,072	2,878,877	1,708,433	17,368	1,725,801
6	379000	Measuring & Reg Station Equip-City Gate	6,021,599	60,967	6,082,566	1,864,183	42,533	1,906,716	4,157,416	18,434	4,175,850
6	380000	Services	133,978,772	0	133,978,772	88,329,202	0	88,329,202	45,649,570	0	45,649,570
6	381000	Meters	56,904,067	0	56,904,067	37,944,975	0	37,944,975	18,959,092	0	18,959,092
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	2,627,613	0	2,627,613	2,028,692	0	2,028,692	598,921	0	598,921
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	410,992,599	2,653,182	413,645,781	264,794,460	1,850,965	266,645,425	146,198,139	802,217	147,000,356
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	820,206	1,488,536	576,272	557,273	1,133,545	92,058	262,933	354,991
4	390XXX	Structures & Improvements	2,227,856	8,637,931	10,865,787	1,293,234	5,868,869	7,162,103	934,622	2,769,062	3,703,684
4	391XXX	Office Furniture & Equipment	0	6,980,009	6,980,009	0	4,742,428	4,742,428	0	2,237,581	2,237,581
4	392XXX	Transportation Equipment	4,355,830	1,110,250	5,466,080	3,197,974	754,337	3,952,311	1,157,856	355,913	1,513,769
4	393000	Stores Equipment	159,527	200,939	360,466	115,072	136,524	251,596	44,455	64,415	108,870
4	394000	Tools, Shop & Garage Equipment	1,456,573	1,854,821	3,311,394	1,000,229	1,260,221	2,260,450	456,344	594,600	1,050,944
4	395000	Laboratory Equipment	139,460	310,847	450,307	105,183	211,199	316,382	34,277	99,648	133,925
4	396XXX	Power Operated Equipment	3,643,206	579,120	4,222,326	2,751,447	393,472	3,144,919	891,759	185,648	1,077,407

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT
 For Twelve Months Ended September 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,656,263	3,825,874	5,482,137	506,779	2,599,414	3,106,193	1,149,484	1,226,460	2,375,944
4	398000	Miscellaneous Equipment	1,007	94,073	95,080	432	63,916	64,348	575	30,157	30,732
		TOTAL GENERAL PLANT	14,308,052	24,414,070	38,722,122	9,546,622	16,587,653	26,134,275	4,761,430	7,826,417	12,587,847
		TOTAL PLANT IN SERVICE	425,995,090	63,840,427	489,835,517	274,867,071	44,014,150	318,881,221	151,128,019	19,826,277	170,954,296
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	425,995,090	63,840,427	489,835,517	274,867,071	44,014,150	318,881,221	151,128,019	19,826,277	170,954,296
		ACCUMULATED DEPRECIATION	0	11,339,550	11,339,550	0	7,932,015	7,932,015	0	3,407,535	3,407,535
G-ADP	1119.X1	Underground Storage	135,185,985	873,502	136,059,487	87,659,046	609,390	88,268,436	47,526,939	264,112	47,791,051
G-ADP	1119.X5	Distribution	5,410,453	4,911,146	10,321,599	3,785,492	3,336,780	7,122,272	1,624,961	1,574,366	3,199,327
G-ADP	1119.X6	General Plant - Non-Transportation	886,437	72,216	958,653	627,923	49,066	676,989	258,514	23,150	281,664
G-ADP	1119.X7	General Plant - Transportation	141,482,875	17,196,414	158,679,289	92,072,461	11,927,251	103,999,712	49,410,414	5,269,163	54,679,577
		TOTAL ACCUMULATED DEPRECIATION	141,482,875	17,196,414	158,679,289	92,072,461	11,927,251	103,999,712	49,410,414	5,269,163	54,679,577
		ACCUMULATED AMORTIZATION	0	3,730,106	3,730,106	0	2,534,346	2,534,346	0	1,195,760	1,195,760
G-CAM	99	Inaugible Plant--Software	72,554	0	72,554	40,228	0	40,228	32,326	0	32,326
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	23,085	23,085	0	15,685	15,685	0	7,400	7,400
		TOTAL ACCUMULATED AMORTIZATION	72,554	3,753,191	3,825,745	40,228	2,550,031	2,590,259	32,326	1,203,160	1,235,486
		NET GAS UTILITY PLANT	284,439,661	42,890,822	327,330,483	182,754,382	29,536,868	212,291,250	101,685,279	13,353,954	115,039,233

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%	69.764%	30.236%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Twelve Months Ended September 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-APL-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
G-PLT		NET GAS PLANT IN SERVICE	284,439,661	42,890,822	327,330,483	182,754,382	29,536,868	212,291,250	101,685,279	13,353,954	115,039,233
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,108,280	-3,108,280	0	-2,015,875	-2,015,875	0	-1,092,405	-1,092,405
12	282900	Deferred F.I.T. - Plant In Service	0	-48,806,246	-48,806,246	0	-31,653,291	-31,653,291	0	-17,152,955	-17,152,955
12	190180	FAS 109 ITC	0	168,511	168,511	0	109,288	109,288	0	59,223	59,223
12	283850	Gas portion of Bond Redemptions	0	-722,546	-722,546	0	-468,607	-468,607	0	-253,939	-253,939
4	190850	Gain on Sale of General Office Bldg--GAS	0	40,052	40,052	0	27,213	27,213	0	12,839	12,839
99	190610	Contrib in Aid of Construction	168,385	0	168,385	118,545	0	118,545	49,840	0	49,840
		TOTAL ACCUM DEFERRED INCOME TAX	168,385	-52,428,509	-52,260,124	118,545	-34,001,272	-33,882,727	49,840	-18,427,237	-18,377,397
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	1,267,248	1,267,248	0	886,440	886,440	0	380,808	380,808
1	164100	Gas Inventory--Jackson Prairie	0	12,319,739	12,319,739	0	8,617,657	8,617,657	0	3,702,082	3,702,082
99	186710	DSM Programs	206,069	0	206,069	78,948	0	78,948	127,121	0	127,121
4	253850	Gain on Sale of General Office Building	0	-114,387	-114,387	0	-77,718	-77,718	0	-36,669	-36,669
		TOTAL OTHER ADJUSTMENTS	206,069	13,472,600	13,678,669	78,948	9,426,379	9,505,327	127,121	4,046,221	4,173,342
		NET RATE BASE	284,814,115	3,934,913	288,749,028	182,951,875	4,961,975	187,913,850	101,862,240	-1,027,062	100,835,178

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%	64.855%	35.145%
G-ALL	13	Net Gas General Plant	100.000%	66.814%	33.186%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-ADP-12A

Ref/Basis	Account	Description	Direct	Allocated	Total	***** SYSTEM *****	Direct	Allocated	Total	***** WASHINGTON *****	Direct	Allocated	Total	***** IDAHO *****	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:															
G-PLT	350XXX	Plant in Service	0	29,433,656	29,433,656	0	20,588,842	20,588,842	0	8,844,814	0	8,844,814	8,844,814	0	8,844,814	8,844,814	
G-PLT		Less: Land and Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	0	142,069	142,069	0	142,069	142,069	
		Depreciable Underground Storage Plant	0	28,960,881	28,960,881	0	20,258,136	20,258,136	0	8,702,745	0	8,702,745	8,702,745	0	8,702,745	8,702,745	
		Percentage		100.000%	100.000%		0.000%	0.000%		0.000%		0.000%	0.000%		0.000%	0.000%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:															
	108X08/111X40	Accumulated Depreciation	0	11,339,550	11,339,550	0	7,932,015	7,932,015	0	3,407,535	0	3,407,535	3,407,535	0	3,407,535	3,407,535	
	403X80	Depreciation Expense - JP	0	512,168	512,168	0	358,262	358,262	0	153,906	0	153,906	153,906	0	153,906	153,906	
		JURISDICTIONAL ALLOCATION:															
1	108X08/111X40	Accumulated Depreciation	0	11,339,550	11,339,550	0	7,932,015	7,932,015	0	3,407,535	0	3,407,535	3,407,535	0	3,407,535	3,407,535	
1	403X80	Depreciation Expense - JP	0	512,168	512,168	0	358,262	358,262	0	153,906	0	153,906	153,906	0	153,906	153,906	
		DISTRIBUTION PLANT:															
G-PLT	374000	Plant in Service	410,992,599	2,653,182	413,645,781	264,794,460	1,850,965	266,645,425	146,198,139	802,217	24,670	0	24,670	147,000,356	24,670	0	24,670
G-PLT		Less: Land and Land Rights	84,970	84,970	84,970	60,300	0	60,300	24,670	0	24,670	0	24,670	24,670	24,670	0	24,670
		Depreciable Distribution Plant	410,907,629	2,653,182	413,560,811	264,734,160	1,850,965	266,585,125	146,173,469	802,217	0	0	802,217	146,975,686	0	0	146,975,686
		Percentage		0.642%	100.000%		64.427%	64.427%		34.931%		34.931%	34.931%				
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:															
	108X05	Accumulated Depreciation	0	873,502	136,059,487	87,659,046	87,659,046	87,659,046	47,526,939	3,396,041	0	0	47,526,939	47,526,939	3,396,041	3,396,041	47,526,939
	403X50	Depreciation Expense	0	62,416	9,722,140	6,263,683	6,263,683	6,263,683	3,396,041	0	0	0	3,396,041	3,396,041	0	0	3,396,041
		JURISDICTIONAL ALLOCATION:															
6	108X05	Accumulated Depreciation	135,185,985	873,502	136,059,487	87,659,046	87,659,046	88,268,436	47,526,939	264,112	0	0	47,526,939	47,526,939	264,112	264,112	47,791,051
6	403X50	Depreciation Expense	9,659,724	62,416	9,722,140	6,263,683	6,263,683	6,307,227	3,396,041	18,872	0	0	3,396,041	3,396,041	18,872	18,872	3,414,913
		GENERAL PLANT--NON-TRANSPORTATION															
G-PLT		Plant in Service	14,308,052	24,414,070	38,722,122	9,546,622	16,587,653	26,134,275	4,761,430	7,826,417	0	0	4,761,430	12,587,847	7,826,417	7,826,417	12,587,847
G-PLT	389XXX	Less: Land and Land Rights	668,330	820,206	1,488,536	576,272	557,273	1,133,545	92,058	262,933	0	0	92,058	354,991	262,933	262,933	354,991
G-PLT	392XXX	Less: Transportation	4,355,830	1,110,250	5,466,080	3,197,974	754,337	3,952,311	1,157,856	355,913	0	0	1,157,856	1,513,769	355,913	355,913	1,513,769
		Depreciable Non-Transport Genl Plant	9,283,892	22,483,614	31,767,506	5,772,376	15,276,043	21,048,419	3,511,516	7,207,571	0	0	3,511,516	10,719,087	7,207,571	7,207,571	10,719,087
		Percentage		70.775%	100.000%		18.171%	18.171%		11.054%		11.054%	11.054%		11.054%	11.054%	11.054%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended September 30, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-12A
--	-------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	0	0	0	0
	TOTAL	0	0	0	0
7	404X31 Mainframe Software	4,964,507	3,584,027	964,951	415,529
8	Utility 7	95,568	0	66,785	28,783
9	Utility 8	9,703	7,660	2,043	0
	Utility 9				
	TOTAL	5,069,778	3,591,687	1,033,779	444,312
7	404X32 PC Software	958,359	691,868	186,276	80,215
8	Utility 7	85,773	0	59,940	25,833
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	1,044,132	691,868	246,216	106,048
7	404X50 Leasehold Improvements	10,303	7,438	2,003	862
	TOTAL	10,303	7,438	2,003	862
	TOTAL	6,124,213	4,290,993	1,281,998	551,222

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended September 30, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-12A
--	-------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	6,822,379	4,925,280	1,326,066	571,033
8	Utility 8	137,873	0	96,348	41,525
9	Utility 9	712,668	562,616	150,052	0
9	Utility 9 - Washington	107,216	84,642	22,574	0
9	Utility 9 - Idaho	413,376	326,340	87,036	0
	Total	8,193,512	5,898,878	1,682,076	612,558
7	403X70 Utility 7	2,979	2,151	579	249
9	Utility 9	14,364	11,340	3,024	0
	Total	17,343	13,491	3,603	249

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT
 For Twelve Months Ended September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 C-GPL-12A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
99	389XXX	Land & Land Rights												
		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
		Utility 1	477,164	0	0	0	477,164	477,164	0	0	0	0	0	0
		Utility 2	473,873	0	0	0	473,873	0	0	0	473,873	0	0	473,873
		Utility 7	3,929,751	0	0	2,837,005	2,837,005	0	0	763,826	0	0	328,920	328,920
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	0	0	0	0
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	0	0	0	0
9		Utility 9 - Allocated	267,777	0	0	211,397	211,397	0	0	56,380	0	0	0	0
		TOTAL ACCOUNT	6,181,182	371,603	447,074	3,071,176	3,889,853	576,272	92,058	820,206	1,488,536	473,873	328,920	802,793
99	390XXX	Structures & Improvements												
		Utility 0	3,267,219	496,431	1,366,578	1,404,210	3,267,219	0	0	0	0	0	0	0
		Utility 1	939,490	0	0	0	939,490	939,490	0	0	0	0	0	0
		Utility 2	3,398,188	0	0	0	3,398,188	0	0	0	0	3,398,188	0	3,398,188
7		Utility 7	39,507,640	0	0	28,521,751	28,521,751	0	0	7,679,100	0	0	3,306,789	3,306,789
9		Utility 9 - Wa	1,680,097	1,326,353	0	0	1,326,353	353,744	0	0	0	0	0	0
9		Utility 9 - Idaho	4,438,955	0	3,504,333	0	3,504,333	0	934,622	0	0	0	0	0
9		Utility 9 - Allocated	4,553,937	0	0	3,595,106	3,595,106	0	0	938,831	0	0	0	0
		TOTAL ACCOUNT	57,785,526	1,822,784	4,870,911	33,521,067	40,214,762	1,293,234	934,622	8,637,931	10,865,787	3,398,188	3,306,789	6,704,977
99	391XXX	Office Furniture & Equipment												
		Utility 0	1,291,089	0	0	1,291,089	1,291,089	0	0	0	0	0	0	0
7		Utility 7	34,521,733	0	0	24,922,275	24,922,275	0	0	6,709,989	0	0	2,889,469	2,889,469
8		Utility 8	386,394	0	0	0	386,394	0	0	270,020	0	0	116,374	116,374
		TOTAL ACCOUNT	36,199,216	0	0	26,213,364	26,213,364	0	0	6,980,009	0	0	3,005,843	3,005,843
99	392XXX	Transportation Equipment												
		Utility 0	13,111,259	5,877,622	2,338,082	4,895,555	13,111,259	0	0	0	0	0	0	0
		Utility 1	4,816,869	0	0	0	4,816,869	2,958,511	1,017,329	841,029	4,816,869	0	0	0
		Utility 2	2,043,374	0	0	0	2,043,374	0	0	0	0	2,043,374	0	2,043,374
7		Utility 7	409,800	0	0	295,847	295,847	0	0	79,653	0	0	34,300	34,300
9		Utility 9 - Wa	1,137,322	897,859	0	0	897,859	239,463	0	0	239,463	0	0	0
9		Utility 9 - Idaho	667,429	0	526,902	0	526,902	0	140,527	0	140,527	0	0	0
9		Utility 9 - Allocated	900,347	0	0	710,779	710,779	0	0	189,568	0	0	0	0
		TOTAL ACCOUNT	23,086,400	6,775,481	2,864,984	5,902,181	15,542,646	3,197,974	1,157,856	1,110,250	5,466,080	2,043,374	34,300	2,077,674

COMMON GENERAL PLANT
 For Twelve Months Ended September 30, 2010
 Average of Monthly Averages Basis
 Ref/Basis Account Description

		***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	
393000	Stores Equipment											
99		Utility 0	376,485	10,739	14,745	351,001	376,485	0	0	0	0	
99		Utility 1	84,271	0	0	0	84,271	84,271	0	0	0	
99		Utility 2	57,227	0	0	0	57,227	0	0	57,227	57,227	
9		Utility 9 - Wa	146,289	115,488	0	0	115,488	30,801	0	0	30,801	
9		Utility 9 - Idaho	211,139	0	166,684	0	166,684	0	44,455	0	44,455	
9		Utility 9 - Allocated	954,355	0	753,416	0	753,416	0	200,939	0	200,939	
		TOTAL ACCOUNT	1,829,766	126,227	1,814,299	1,104,417	1,412,073	115,072	44,455	200,939	360,466	57,227
394000	Tools, Shop, & Garage Equipment											
99		Utility 0	3,440,635	1,280,830	430,466	1,729,339	3,440,635	0	0	0	0	
99		Utility 1	1,869,209	0	0	0	1,869,209	991,058	454,343	423,808	1,869,209	
99		Utility 2	956,796	0	0	0	956,796	0	0	0	0	
7		Utility 7	3,369,660	0	0	2,432,659	2,432,659	0	0	654,961	654,961	
8		Utility 8	1,018,462	0	0	0	1,018,462	0	0	711,722	711,722	
9		Utility 9 - Wa	43,559	34,388	0	0	34,388	9,171	0	0	9,171	
9		Utility 9 - Idaho	9,504	0	7,503	0	7,503	0	2,001	0	2,001	
9		Utility 9 - Allocated	305,531	0	241,201	0	241,201	0	64,330	0	64,330	
		TOTAL ACCOUNT	11,013,356	1,315,218	437,969	4,403,199	6,156,366	1,000,229	456,344	1,854,821	3,311,394	956,796
395000	Laboratory Equipment											
99		Utility 0	1,432,089	214,701	139,761	1,077,627	1,432,089	0	0	0	0	
99		Utility 1	310,995	0	0	0	310,995	101,206	33,007	176,782	310,995	
99		Utility 2	270,246	0	0	0	270,246	0	0	0	0	
7		Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	
8		Utility 8	8,520	0	0	0	8,520	0	0	5,954	5,954	
9		Utility 9 - Wa	18,889	14,912	0	0	14,912	3,977	0	0	3,977	
9		Utility 9 - Idaho	6,030	0	4,760	0	4,760	0	1,270	0	1,270	
9		Utility 9 - Allocated	280,129	0	221,148	0	221,148	0	58,981	0	58,981	
		TOTAL ACCOUNT	2,682,561	229,613	144,521	1,555,539	1,929,673	105,183	34,277	310,847	450,307	270,246
396XXX	Power Operated Equipment											
99		Utility 0	27,282,086	12,913,564	6,975,540	7,392,982	27,282,086	0	0	0	0	
99		Utility 1	3,727,285	0	0	0	3,727,285	2,600,881	783,112	343,292	3,727,285	
99		Utility 2	43,834	0	0	0	43,834	0	0	0	0	
7		Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	
9		Utility 9 - Idaho	516,013	0	407,366	0	407,366	0	108,647	0	108,647	
9		Utility 9 - Allocated	608,597	0	480,457	0	480,457	0	128,140	0	128,140	
		TOTAL ACCOUNT	33,446,960	13,478,107	7,382,906	8,273,414	29,134,427	2,751,447	891,759	579,120	4,222,326	43,834
		TOTAL ACCOUNT										32,335
		TOTAL ACCOUNT										302,581
		TOTAL ACCOUNT										46,373
		TOTAL ACCOUNT										90,207

ACCUMULATED DEPRECIATION		Report ID:
COMMON GENERAL PLANT		C-ADP-12A
For Twelve Months Ended September 30, 2010		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total General	Total Electric	Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	39,747,858	39,747,858	0	0
99	108X06	Utility 1 - Allocated	630,770	0	630,770	0
99	108X06	Utility 1 - Washington	2,524,589	0	2,524,589	0
99	108X06	Utility 1 - Idaho	857,913	0	857,913	0
99	108X06	Utility 2	2,307,031	0	0	2,307,031
7	108X06	Utility 7	12,989,925	9,377,817	2,524,852	1,087,257
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-348,516	-251,604	-67,741	-29,171
8	108X06	Utility 8	894,344	0	624,985	269,359
9	108X06	Utility 9	15,322,875	12,096,644	3,226,231	0
		Total	74,926,789	60,970,715	10,321,599	3,634,476

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,760,365	5,760,365	0	0
99	108X07	Utility 1 - Allocated	199,312	0	199,312	0
99	108X07	Utility 1 - Washington	419,906	0	419,906	0
99	108X07	Utility 1 - Idaho	183,198	0	183,198	0
99	108X07	Utility 2	989,810	0	0	989,810
7	108X07	Utility 7	26,545	19,164	5,160	2,222
9	108X07	Utility 9	717,533	566,456	151,077	0
		Total	8,296,669	6,345,985	958,653	992,032

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 September 30, 2010
 Average of Monthly Averages Basis

Report ID:
 C-IPL-12A

Ref/Basis	Account	Description	ELECTRIC *****		GAS NORTH *****		OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct	Allocated
			Total	Total	Total	Total	Total	Total
99	303000	Intangible Plant	0	0	0	0	0	0
7		Utility 1	0	0	525,989	168,450	0	694,439
9		Utility 7	0	0	0	0	0	0
		Utility 9	0	0	0	0	0	0
		TOTAL ACCOUNT	888,497	153,199	525,989	168,450	40,859	735,298
99	303100	Misc Intangible Plant--Mainframe Software	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0
7		Utility 2	0	0	0	0	0	0
8		Utility 7	0	0	0	0	0	0
		Utility 8	0	0	0	0	0	0
		TOTAL ACCOUNT	25,984,761	18,593,682	0	0	5,133,794	5,133,794
99	303110	Misc Intangible Plant--PC Software	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0
7		Utility 2	0	0	0	0	0	0
8		Utility 7	0	0	0	0	0	0
		Utility 8	0	0	0	0	0	0
		TOTAL ACCOUNT	10,370,516	7,279,324	0	0	2,164,866	2,164,866
		TOTAL	37,243,774	26,026,205	525,989	168,450	7,339,519	8,033,958

ALLOCATION RATIOS:

G-ALL 7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.193%	19.437%	8.370%
G-ALL 8	Gas North/Oregon 4-Factor	100.0000%	0.000%	69.882%	30.118%
G-ALL 9	Elec/Gas North 4-Factor	100.0000%	78.945%	21.055%	0.000%
G-ALL 99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAM-12A
For Twelve Months Ended September 30, 2010		
Average of Monthly Averages Basis		

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	867,872	867,872	0	0
99		Utility 1	6,948	0	6,948	0
99		Utility 2 - Oregon	25,993	0	0	25,993
7		Utility 7	17,212,548	12,426,255	3,345,603	1,440,690
8		Utility 8	533,820	0	373,044	160,776
9		Utility 9	21,427	16,916	4,511	0
		Total	18,668,608	13,311,043	3,730,106	1,627,459

Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 2 - Oregon	38,252	0	0	38,252
7		Utility 7	104,827	75,678	20,375	8,774
9		Utility 9	12,869	10,159	2,710	0
		Total	155,948	85,837	23,085	47,026

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		Report ID: G-CAM-12A
For Twelve Months Ended September 30, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
PLANT IN SERVICE:								
G-PLT	303000							
		0	5,133,794	0	3,488,054	0	1,645,740	1,645,740
G-PLT	303100							
		0	2,164,866	0	1,470,875	0	693,991	693,991
G-PLT	303110							
		0	7,298,660	0	4,958,929	0	2,339,731	2,339,731
			100.000%		0.000%		0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:								
C-AAM	111							
		3,730,106	3,730,106	0	2,534,346	0	1,195,760	1,195,760
	404							
		1,283,219	1,283,219	0	871,857	0	411,362	411,362
JURISDICTIONAL ALLOCATION:								
4	111							
		3,730,106	3,730,106	0	2,534,346	0	1,195,760	1,195,760
4	404							
		1,283,219	1,283,219	0	871,857	0	411,362	411,362
ALLOCATION RATIOS:								
G-ALL	4		100.000%		67.943%		32.057%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended September 30, 2010 Average of Monthly Averages Basis	Report ID: C-DIX-12A
---	-------------------------

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-14,160,772	-10,223,086	-2,752,429	-1,185,257
9	282900	Utility 9	-1,690,100	-1,334,249	-355,851	0
		Total	-15,850,872	-11,557,335	-3,108,280	-1,185,257

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%