

Avista Corp.
1411 East Mission PO Box 3727
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UG-110342-SI



Corp.

January 17, 2011

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

2011 FEB 23 AM 9:50

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 November 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 : 201011 , State Code : WA

Accounting Period:201011 State Code:WA

Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	133,527	7,246,379	6,797,049	132,782	85,239,634	77,105,446
16 LARGE CUSTOMER PGA-COMMERCIAL	0	0	-248,183	0	0	-248,183
17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	-148,886	0	0	-148,886
19 THEFT OF SERVICE-GAS	0	0	0	0	0	666
21 FIRM COMMERCIAL	13,976	4,445,122	3,489,136	13,964	52,135,395	39,761,397
22 INTERRUPTIBLE COMMERCIAL	1	44,207	34,081	1	563,629	427,497
31 FIRM- INDUSTRIAL	130	229,873	167,837	132	2,790,971	1,990,364
80 INTERDEPARTMENT REVENUE	37	21,829	16,066	36	282,048	199,437
88 MISC-SERVICING CUSTOMER INSTALLS	0	0	1,690	0	0	14,274
91 COMMERCIAL-TRANS OF GAS FOR OTHERS	13	1,594,879	73,906	13	17,775,954	794,570
92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	27	4,176,899	176,047	26	43,384,592	1,807,310
93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	2	34,672	725	2	1,750,277	36,598
Total WA	147,713	17,793,860	10,359,467	146,956	203,922,500	121,740,491

AVISTA UTILITIES

RESULTS OF OPERATION

GAS RATE OF RETURN		Report ID:
For Twelve Months Ended November 30, 2010		G-ROR-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	18,952,330	11,413,972	7,538,358
		Adjustments			
		Adjusted Gas Net Operating Income	18,952,330	11,413,972	7,538,358
G-APL		Gas Net Adjusted Rate Base	290,298,959	188,925,772	101,373,187
		RATE OF RETURN	6.529%	6.042%	7.436%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended November 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%	69.400%	30.600%
2		Number of Customers	221,082	146,938	74,144
		Percent	100.000%	66.463%	33.537%
3	G-OPS	Direct Distribution Operating Expense	8,746,886	5,803,481	2,943,405
		Percent	100.000%	66.349%	33.651%
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			
		Underground Storage			
		Distribution			
		Total Underground Storage/Dist Plant			
		Percent			
5		Actual Therms Purchased			
		Percent			
6	Input	Actual Therms Purchased	272,910,478	190,126,257	82,784,221
		Percent	100.000%	69.666%	30.334%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended November 30, 2010		G-ALL-12A
Average of Monthly Averages Basis		

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

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

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

Report ID:
 G-ALL-12A

Input	Elec/Gas North 4-Factor	Electric	Gas North	Oregon Gas
10	Direct O&M Accts 580 - 894	45,988,228	3,116,832	0
	Direct O&M Accts 901 - 935	35,419,000	12,684,856	0
	Adjustments	0	0	0
	Total	81,407,228	15,801,688	0
	Percentage	83.745%	16.255%	0.000%
	Direct Labor Accts 580 - 894	43,337,007	8,181,894	0
	Direct Labor Accts 901 - 935	4,212,733	361,664	0
	Total	47,549,740	8,543,558	0
	Percentage	84.769%	15.231%	0.000%
	Number of Customers at 12/31/09	356,620	220,748	0
	Percentage	61.766%	38.234%	0.000%
	Net Direct Plant	1,802,725,506	305,689,899	0
	Percentage	85.501%	14.499%	0.000%
9	Total Percentages Average (CD AIN/ID/WA)	315.781%	84.219%	0.000%
		78.945%	21.055%	0.000%
10	Actual Annual Throughput Percent	379,742,240	253,123,000	126,619,240
		100.000%	66.657%	33.343%
11	G-OPS Book Depreciation Percent	12,517,912	8,204,637	4,313,275
		100.000%	65.543%	34.457%
12	G-PLT Net Gas Plant Percent	329,731,902	213,911,741	115,820,161
		100.000%	64.874%	35.126%
13	G-PLT Net Gas General Plant Percent	28,344,112	18,970,384	9,373,728
		100.000%	66.929%	33.071%
14	G-SCM Net Allocated Schedule M Percent	-43,253,448	-27,791,662	-14,786,201
		100.000%	64.253%	35.747%
99	Input Not Allocated	0.000%	0.000%	0.000%

Situs Plant by Functional Group:
 (Used to functionalize R&P Property Tax on Report G-OTX)

Input	Washington	Idaho
Input	20,160,373	8,889,155
Input	266,845,782	145,465,343
Input	3,550,811	2,692,487
Input	290,556,966	157,046,985
TOTAL		

12/31/2009

GAS OPERATING STATEMENT
 For Twelve Months Ended November 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	129,306,057	0	88,890,410	0	88,890,410	40,415,647	0
99	4812XX	Commercial - Firm & Interruptible	66,166,058	0	46,377,175	0	46,377,175	19,788,883	0
99	4813XX	Industrial-Firm	3,263,241	0	2,088,598	0	2,088,598	1,174,643	0
99	481400	Interruptible	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	5,642,168	0	3,620,633	0	3,620,633	2,021,535	0
99	484000	Interdepartmental Revenue	266,653	0	231,901	0	231,901	34,752	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	204,644,177	0	141,208,717	0	141,208,717	63,435,460	0
		OTHER OPERATING REVENUES:							
99	483000	Sales for Resale	159,581,358	0	110,306,256	0	110,306,256	49,275,102	0
99	488000	Miscellaneous Service Revenues	30,014	0	16,364	0	16,364	13,650	0
99	489300	Transportation For Others	3,695,451	0	3,244,905	0	3,244,905	450,546	0
99	493000	Rent from Gas Property	-717	0	-777	0	-777	60	0
4	495000	Other Gas Revenues	8,850,542	75,482	6,124,673	51,285	6,175,958	2,725,869	24,197
		TOTAL OTHER OPERATING REVENUES	172,156,648	75,482	119,691,421	51,285	119,742,706	52,465,227	24,197
		TOTAL GAS REVENUES	376,800,825	75,482	260,900,138	51,285	260,951,423	115,900,687	24,197
		PRODUCTION EXPENSES:							
G-804	804/805	City Gate Purchases	277,665,287	0	192,421,919	0	192,421,919	85,243,368	0
6	808XXX	Net Natural Gas Storage Transactions	-46,800	0	37,639	0	37,639	-84,439	0
6	811000	Gas Used for Products Extraction	-970,616	0	-672,724	0	-672,724	-297,892	0
10	813000	Other Gas Expenses	0	1,173,898	0	782,485	782,485	391,413	391,413
99	813010	Gas Technology Institute (GTI) Expenses	13,877	0	9,746	0	9,746	4,131	0
		TOTAL PRODUCTION EXPENSES	276,661,748	1,173,898	191,796,580	782,485	192,579,065	84,865,168	391,413
		UNDERGROUND STORAGE EXPENSES:							
1	814000	Supervision & Engineering	0	391	0	271	271	0	120
1	824000	Other Expenses	0	291,343	0	202,192	202,192	0	89,151
1	837000	Other Equipment	0	280,538	0	194,693	194,693	0	85,845
		TOTAL UNDERGROUND STORAGE OP. EXP	0	572,272	0	397,156	397,156	0	175,116
G-ADP		Depreciation Expense	0	504,897	0	350,399	350,399	0	154,498
1	404X40	Amortization Expense	0	227	0	158	158	0	69
G-OTX		Taxes Other Than FIT	0	156,938	0	108,915	108,915	0	48,023
		TOTAL UNDERGROUND STORAGE EXP	0	1,234,334	0	856,628	856,628	0	377,706

GAS OPERATING STATEMENT
 For Twelve Months Ended November 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	169,420	525,963	695,383	104,947	348,971	453,918	64,473	176,992	241,465
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,045,897	125,186	2,171,083	1,465,189	83,060	1,548,249	580,708	42,126	622,834
3	875000	Measuring & Reg Sta Exp-General	104,813	0	104,813	58,553	0	58,553	46,260	0	46,260
3	876000	Measuring & Reg Sta Exp-Industrial	9,998	0	9,998	7,371	0	7,371	2,627	0	2,627
3	877000	Measuring & Reg Sta Exp-City Gate	166,980	0	166,980	65,091	0	65,091	101,889	0	101,889
3	878000	Meter & House Regulator Expenses	742,630	0	742,630	515,848	0	515,848	226,782	0	226,782
3	879000	Customer Installation Expenses	1,296,131	79,254	1,375,385	700,936	52,584	753,520	595,195	26,670	621,865
3	880000	Other Expenses	963,406	660,327	1,623,733	675,257	438,120	1,113,377	288,149	222,207	510,356
3	881000	Rents	60	27,610	27,670	60	18,319	18,379	0	9,291	9,291
MAINTENANCE											
3	885000	Supervision & Engineering	148,367	63	148,430	58,235	42	58,277	90,132	21	90,153
3	887000	Mains	1,580,619	1,531	1,582,150	1,107,839	1,016	1,108,855	472,780	515	473,295
3	889000	Measuring & Reg Sta Exp-General	267,894	40	267,934	153,830	27	153,857	114,064	13	114,077
3	890000	Measuring & Reg Sta Exp-Industrial	119,912	25,872	145,784	55,632	17,166	72,798	64,280	8,706	72,986
3	891000	Measuring & Reg Sta Exp-City Gate	109,005	0	109,005	58,226	0	58,226	50,779	0	50,779
3	892000	Services	654,888	513,798	1,168,686	496,870	340,900	837,770	158,018	172,898	330,916
3	893000	Meters & House Regulators	365,249	648,736	1,013,985	278,251	430,430	708,681	86,998	218,306	305,304
3	894000	Other Equipment	1,617	198,513	200,130	1,346	131,711	133,057	271	66,802	67,073
TOTAL DISTRIBUTION OPERATING EXP											
G-ADP		Depreciation	8,746,886	2,806,893	11,553,779	5,803,481	1,862,346	7,665,827	2,943,405	944,547	3,887,952
G-OTX		Taxes Other Than FIT	9,724,626	62,343	9,786,969	6,308,778	43,432	6,352,210	3,415,848	18,911	3,434,759
		TOTAL DISTRIBUTION EXPENSES	31,682,036	2,869,236	34,551,272	23,763,229	1,905,778	25,669,007	7,918,807	963,458	8,882,265
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	373,649	373,649	0	248,338	248,338	0	125,311	125,311
2	902000	Meter Reading Expenses	1,553,004	74,630	1,627,634	1,360,218	49,601	1,409,819	192,786	25,029	217,815
G-903	903XXX	Customer Records & Collection Expenses	902,931	3,576,973	4,479,904	628,796	2,376,483	3,005,279	274,135	1,200,490	1,474,625
2	904000	Uncollectible Accounts	0	1,198,644	1,198,644	0	796,655	796,655	0	401,989	401,989
2	905000	Misc Customer Accounts	0	89,136	89,136	0	59,242	59,242	0	29,894	29,894
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,455,935	5,313,032	7,768,967	1,989,014	3,530,319	5,519,333	466,921	1,782,713	2,249,634
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	11,133,662	331,544	11,465,206	8,463,978	220,354	8,684,332	2,669,684	111,190	2,780,874
2	909000	Advertising	0	364,967	364,967	0	242,568	242,568	0	122,399	122,399
2	910000	Misc Customer Service & Info Exp	0	104,038	104,038	0	69,147	69,147	0	34,891	34,891
		TOTAL CUSTOMER SERVICE & INFO EXP	11,133,662	800,549	11,934,211	8,463,978	532,069	8,996,047	2,669,684	268,480	2,938,164

GAS OPERATING STATEMENT
 For Twelve Months Ended November 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	
SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	100,673	0	66,910	0	33,763	33,763
2	913000	Advertising	0	8,527	0	5,667	0	2,860	2,860
2	916000	Miscellaneous Sales Expenses	104,019	20,647	99,814	13,723	4,205	6,924	11,129
		TOTAL SALES EXPENSES	104,019	129,847	99,814	86,300	4,205	43,547	47,752
ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	25,525	5,643,212	9,357	3,834,168	16,168	1,809,044	1,825,212
4	921000	Office Supplies & Expenses	134	1,044,025	134	709,342	0	334,683	334,683
4	922000	Admin. Expenses Transferred - Credit	229	-32,098	0	-21,808	229	-10,290	-10,061
4	923000	Outside Services Employed	0	3,759,130	0	2,554,066	0	1,205,064	1,205,064
4	924000	Property Insurance Premium	0	292,989	0	199,066	0	93,923	93,923
4	925XXX	Injuries and Damages	0	1,054,458	0	716,430	0	338,028	338,028
4	926XXX	Employee Pensions and Benefits	55,641	171,497	55,641	116,520	0	54,977	54,977
4	927000	Franchise Requirements	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	823,633	1,114,336	559,377	197,512	264,256	93,191	357,447
4	930000	Miscellaneous General Expenses	65,100	994,235	59,442	675,513	5,658	318,722	324,380
4	931000	Rents	16,525	178,931	15,831	121,571	694	57,360	58,054
4	935000	Maintenance of General Plant	181,104	1,479,786	99,018	1,005,411	82,086	474,375	556,461
		TOTAL ADMIN & GEN OPERATING EXP	1,167,891	14,876,868	798,800	10,107,791	369,091	4,769,077	5,138,168
G-ADP									
4	404X50	Depreciation	838,209	1,387,837	559,090	942,938	279,119	444,899	724,018
G-CAM									
99	404X30	Amortization - Leasable Imp (1404.60)	0	2,003	0	1,361	0	642	642
99	407025	Amortization - Intangible Plant--Software	0	1,324,664	0	900,016	0	424,648	424,648
99	407X28	Amortization - Intangible Distribution Plant	18,915	18,915	15,091	15,091	3,824	0	3,824
99	407329	Jackson Prairie Deferral (per W/A GRC)	0	0	0	0	0	0	0
99	407335	Amortization - Decoupling Revenue	-490,861	-490,861	-490,861	0	0	0	0
99		Decoupling Surcharge	510,974	510,974	510,974	0	0	0	0
99		DSIT Amortization - ID	-95,619	-95,619	0	0	-95,619	0	-95,619
		Taxes Other than FIT	0	33,285	0	22,615	0	10,670	10,670
		TOTAL ADMIN & GENERAL EXPENSES	1,949,509	17,624,657	1,393,094	11,974,721	556,415	5,649,936	6,206,351
TOTAL EXPENSES BEFORE FIT			323,986,909	29,145,553	227,505,709	19,668,300	96,481,200	9,477,253	105,958,453
NET OPERATING INCOME BEFORE FIT				23,743,845		13,777,414		9,966,431	
FEDERAL INCOME TAX				-13,186,617		-9,604,239		-3,582,378	
DEFERRED FEDERAL INCOME TAX				18,024,624		11,996,479		6,028,145	
AMORTIZED INVESTMENT TAX CREDIT				-46,492		-28,798		-17,694	
GAS NET OPERATING INCOME				18,952,330		11,413,972		7,538,358	

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand								30.600%
G-ALL	2	Number of Customers								33.537%
G-ALL	3	Direct Distribution Operating Expense								32.057%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method								30.334%
G-ALL	6	Actual Terms Purchased								33.343%
G-ALL	10	Actual Annual Throughput								0.000%
G-ALL	99	Not Allocated								0.000%

ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended November 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-804-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	805110	Gas Exp - Rate Amortizations	-30,894,128	0	-21,535,115	0	-9,359,013	0	-9,359,013
99	805120	Gas Expense - Rate Deferrals	9,606,885	0	6,377,830	0	3,229,055	0	3,229,055
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0
6	804000	Gas Purchases	253,440,766	0	175,798,722	0	77,642,044	0	77,642,044
1	804001	Pipeline Demand Costs	26,483,833	0	18,512,640	0	7,971,193	0	7,971,193
99	804010	Gas Costs - Fixed Hedge	1,104,026	0	765,189	0	338,837	0	338,837
99	804014	GTI Contributions	89,205	0	63,546	0	25,659	0	25,659
99	804017	Transaction Fees	82,880	0	57,319	0	25,561	0	25,561
99	804140	Gas Research Contributions	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	3,226,793	0	2,246,881	0	979,912	0	979,912
6	804700	Off System Gas Purchases - Bookout	14,525,027	0	10,134,907	0	4,390,120	0	4,390,120
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			277,665,287	0	192,421,919	0	85,243,368	0	85,243,368

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	69.666%	30.334%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

Report ID:
G-903-12A
For Twelve Months Ended November 30, 2010
Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
2	903000	Customer Records & Collections	902,931	3,521,573	4,424,504	274,135	1,181,030	1,455,165
12	903920	Accts Rec Sold - Program Fees	0	55,400	55,400	0	19,460	19,460
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0
Total Account 903			902,931	3,576,973	4,479,904	274,135	1,200,490	1,474,625

ALLOCATION RATIOS:

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

100.000%
100.000%

66.463%
64.874%

33.537%
35.126%

ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended November 30, 2010
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
 G-908-12A

***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****							
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	48,491	331,544	380,035	34,789	220,354	255,143	13,702	111,190	124,892
99	908600	Customer Service & Info Expense	9,954,017	0	9,954,017	7,458,219	0	7,458,219	2,495,798	0	2,495,798
99	908610	Limited Income Tax Refund Program	189,337	0	189,337	189,337	0	189,337	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	677,665	0	677,665	618,625	0	618,625	59,040	0	59,040
99	908990	DSM Amortization	264,152	0	264,152	163,008	0	163,008	101,144	0	101,144
Total Account 908			11,133,662	331,544	11,465,206	8,463,978	220,354	8,684,332	2,669,684	111,190	2,780,874

ALLOCATION RATIOS:

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

100.000%

66.463%

33.537%

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

Report ID:
 G-FIT-12A

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue	376,876,307	260,951,423	115,924,884
G-OPS	Operating & Maintenance Expense	325,943,500	226,250,133	99,693,367
G-OPS	Book Depreciation & Amortization	13,788,215	9,141,376	4,646,839
G-OTX	Taxes Other than FIT Net Operating Income Before FIT	13,400,747 23,743,845	11,782,500 13,777,414	1,618,247 9,966,431
G-SCM	Less: Interest Expense	9,986,056	6,640,741	3,345,315
G-SCM	Add: Schedule M Additions	-5,436,070	-4,011,704	-748,781
G-SCM	Less: Schedule M Deductions Taxable Net Operating Income	46,673,355 -38,351,636	30,565,653 -27,440,684	16,107,702 -10,235,367
	Percent	35%	35%	35%
G-DTE	Total Federal Income Tax	-13,186,617	-9,604,239	-3,582,378
	Deferred FIT	18,024,624	11,996,479	6,028,145
99	411400 Amortized Investment Tax Credit	-46,492	-28,798	-17,694
	Total FIT/Deferred FIT & ITC	4,791,515	2,363,442	2,428,073
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

STOP AND CHECK WORKSHEET

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	10,581,750	3,281,971	13,863,721	6,882,959	2,238,304	9,121,263	3,698,791	1,043,667	4,742,458
12	997001	Contributions In Aid of Construction	0	280,815	280,815	0	182,176	182,176	0	98,639	98,639
2	997002	Injuries and Damages	0	-743,000	-743,000	0	-493,820	-493,820	0	-249,180	-249,180
12	997003	Salvage	0	-6,273	-6,273	0	-4,070	-4,070	0	-2,203	-2,203
4	997005	FAS106 Current Retiree Medical Accrual	0	-100,760	-100,760	0	-68,459	-68,459	0	-32,301	-32,301
6	997008	DSM Book Amortization	0	264,152	264,152	0	184,024	184,024	0	80,128	80,128
99	997010	Deferred Gas Credit and Refunds	-21,276,085	0	-21,276,085	-15,146,127	0	-15,146,127	-6,129,958	0	-6,129,958
4	997015	Airplane Lease Payments	0	79,727	79,727	0	54,169	54,169	0	25,558	25,558
12	997016	1992 Redemptions	0	107,576	107,576	0	69,789	69,789	0	37,787	37,787
4	997020	FAS87 Current Pension Accrual	0	-175,130	-175,130	0	-118,989	-118,989	0	-56,141	-56,141
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	194,022	0	194,022	0	0	0
99	997031	Decoupling Mechanism	194,022	0	194,022	119,831	0	119,831	0	64,883	64,883
12	997032	Interest Rate Swaps	0	184,714	184,714	609,265	0	609,265	397,464	0	397,464
99	997033	DSM Tariff Rider	1,006,729	0	1,006,729	0	14	14	0	7	7
4	997033	DSM Tariff Rider	0	21	21	0	14	14	0	7	7
1	997055	Deferred Gas Exchange	0	880,435	880,435	0	611,022	611,022	0	269,413	269,413
99	997065	Amortization of Unbilled Revenue Add-Ins	623,290	0	623,290	618,625	0	618,625	4,665	0	4,665
99	997080	Book Transportation Depreciation	0	-528,280	-528,280	0	0	0	0	0	0
99	997081	Deferred Compensation	0	-393,521	-393,521	0	0	0	0	0	0
99	997082	Meal Disallowances	0	38,389	38,389	0	0	0	0	0	0
99	997083	Paid Time Off	0	38,377	38,377	0	0	0	0	0	0
99	997084	Customer Uncollectibles	0	169,450	169,450	0	0	0	0	0	0
TOTAL SCHEDULE M ADDITIONS			-8,814,733	3,378,663	-5,436,070	-6,785,695	2,773,991	-4,011,704	-2,029,038	1,280,257	-748,781
ERROR											
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	46,566,747	46,566,747	0	30,521,243	30,521,243	0	16,045,504	16,045,504
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	44,410	44,410	0	20,954	20,954
99	997073	DSIT Amortization - ID	41,244	0	41,244	0	0	0	41,244	0	41,244
TOTAL SCHEDULE M DEDUCTIONS			41,244	46,632,111	46,673,355	0	30,565,653	30,565,653	41,244	16,066,458	16,107,702

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.463%	33.537%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.349%	33.651%
G-ALL	4	Jurisdiction Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.666%	30.334%
G-ALL	11	Book Depreciation	100.000%	65.543%	34.457%
G-ALL	12	Net Gas Plant	100.000%	64.874%	35.126%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

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

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		7,174,339	3,991,426
99	410100	Deferred Federal Income Tax Exp		4,943,495	1,985,408
		SUBTOTAL		12,117,834	5,976,834
14	411100	Deferred Federal Income Tax Expense - Allocated		95,164	52,944
99	411100	Deferred Federal Income Tax Exp		-216,519	-1,633
		SUBTOTAL		-121,355	51,311
		Total Deferred Federal Income Tax Expense		11,996,479	6,028,145

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	64.253%	35.747%
G-ALL	99	Not Allocated	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended November 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			
			3.515%	3.300%
	Total Weighted Cost			
G-APL	Net Rate Base	290,298,959	188,925,772	101,373,187
	Interest Deduction for FIT Calculation			
			6,640,741	3,345,315

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

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis	Account Description	Direct	Allocated	Direct	Allocated	Direct	Allocated
1	408170 UNDERGROUND STORAGE R&P Property Tax	0	156,938	0	108,915	0	48,023
99	408110 DISTRIBUTION State Excise Tax	5,207,229	0	5,207,229	0	0	0
99	408120 Municipal Occupation & License Tax	6,048,852	0	4,955,560	0	1,093,292	0
99	408130 Excise Tax	0	0	0	0	0	0
99	408170 R&P Property Tax (See Below)	2,216,370	0	1,488,181	0	728,189	0
99	408160 Miscellaneous State or Local Tax	0	0	0	0	0	0
99	409100 State Income Tax	-261,927	0	-261,927	0	-261,927	0
	TOTAL	13,210,524	0	11,650,970	0	1,559,554	0
4	408170 ADMINISTRATIVE & GENERAL R&P Property Tax	0	33,285	0	22,615	0	10,670
	TOTAL TAXES OTHER THAN FIT	13,210,524	190,223	11,650,970	131,530	1,559,554	58,693
		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
	FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2009	Plant	Percent	Plant	Percent	Plant	Percent
G-ALL	Underground Storage	29,049,528	156,938	20,160,373	6,939%	8,889,155	5.660%
G-ALL	Distribution	412,311,125	2,216,370	266,845,782	91.839%	145,465,343	92.625%
G-ALL	General	6,243,298	33,285	3,550,811	1.222%	2,692,487	1.715%
	TOTAL	447,603,951	2,406,593	290,556,966	100.000%	157,046,985	100.000%

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT
 For Twelve Months Ended November 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:											
		(from Report C-IPL)									
4	C-IPL	Misc Intangible Pft- (303000)	812,788	40,859	853,647	644,338	27,761	672,099	168,450	13,098	181,548
4	C-IPL	Misc Intangible Pft-Mainframe Software (303100)	0	5,480,655	5,480,655	0	3,723,721	3,723,721	0	1,756,934	1,756,934
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,115,329	2,115,329	0	1,437,218	1,437,218	0	678,111	678,111
		TOTAL INTANGIBLE PLANT--SOFTWARE	812,788	7,636,843	8,449,631	644,338	5,188,700	5,833,038	168,450	2,448,143	2,616,593
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
1	351XXX	Structures & Improvements	0	1,290,364	1,290,364	0	895,513	895,513	0	394,851	394,851
1	352XXX	Wells	0	12,974,912	12,974,912	0	9,004,589	9,004,589	0	3,970,323	3,970,323
1	353000	Lines	0	1,050,026	1,050,026	0	728,718	728,718	0	321,308	321,308
1	354000	Compressor Station Equipment	0	11,213,555	11,213,555	0	7,782,207	7,782,207	0	3,431,348	3,431,348
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,606	120,606	0	53,178	53,178
1	356000	Purification Equipment	0	407,617	407,617	0	282,886	282,886	0	124,731	124,731
1	357000	Other Equipment	0	1,466,495	1,466,495	0	1,017,748	1,017,748	0	448,747	448,747
		TOTAL UNDERGROUND STORAGE PLANT	0	29,049,528	29,049,528	0	20,160,373	20,160,373	0	8,889,155	8,889,155
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	620,786	22,254	643,040	441,161	15,503	456,664	179,625	6,751	186,376
6	376000	Mains	208,004,727	2,512,521	210,517,248	132,635,999	1,750,373	134,386,372	75,368,728	762,148	76,130,876
6	378000	Measuring & Reg Station Equip-General	4,627,406	57,440	4,684,846	2,881,399	40,016	2,921,415	1,746,007	17,424	1,763,431
6	379000	Measuring & Reg Station Equip-City Gate	5,956,315	60,967	6,017,282	1,803,508	42,473	1,845,981	4,152,807	18,494	4,171,301
6	380000	Services	134,730,672	0	134,730,672	88,853,627	0	88,853,627	45,877,045	0	45,877,045
6	381000	Meters	57,209,972	0	57,209,972	38,112,134	0	38,112,134	19,097,838	0	19,097,838
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	2,653,665	0	2,653,665	2,054,703	0	2,054,703	598,962	0	598,962
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	413,952,746	2,653,182	416,605,928	266,843,929	1,848,365	268,697,294	147,108,817	804,817	147,913,634
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	851,886	1,520,216	576,272	578,797	1,155,069	92,058	273,089	365,147
4	390XXX	Structures & Improvements	2,245,187	9,029,058	11,274,245	1,306,456	6,134,613	7,441,069	938,731	2,894,445	3,833,176
4	391XXX	Office Furniture & Equipment	0	7,142,568	7,142,568	0	4,852,875	4,852,875	0	2,289,693	2,289,693
4	392XXX	Transportation Equipment	4,543,689	1,169,619	5,713,308	3,342,536	794,674	4,137,210	1,201,153	374,945	1,576,098
4	393000	Stores Equipment	159,605	210,360	369,965	115,473	142,925	258,398	44,132	67,435	111,567
4	394000	Tools, Shop & Garage Equipment	1,462,917	1,924,564	3,387,481	1,005,978	1,307,607	2,313,585	456,939	616,957	1,073,896
4	395000	Laboratory Equipment	136,564	305,587	442,151	102,999	207,625	310,624	33,565	97,962	131,527
4	396XXX	Power Operated Equipment	3,734,228	600,237	4,334,465	2,812,482	407,819	3,220,301	921,746	192,418	1,114,164

AVISTA UTILITIES

RESULTS OF OPERATIONS

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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
4	397XXX	Communications Equipment	1,679,876	3,881,362	523,227	2,637,114	1,156,649	1,244,248
4	398000	Miscellaneous Equipment	902	92,168	387	62,622	515	29,546
		TOTAL GENERAL PLANT	14,631,298	25,207,409	9,785,810	17,126,671	4,845,488	8,080,738
		TOTAL PLANT IN SERVICE	429,396,832	64,546,962	277,274,077	44,324,109	152,122,755	20,222,853
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0
		GROSS GAS PLANT	429,396,832	64,546,962	277,274,077	44,324,109	152,122,755	20,222,853
		ACCUMULATED DEPRECIATION						
G-ADP	1119.X1	Underground Storage	0	11,371,945	0	7,892,130	0	3,479,815
G-ADP	1119.X5	Distribution	136,484,001	874,977	88,542,971	609,561	47,941,030	265,416
G-ADP	1119.X6	General Plant - Non-Transportation	5,442,637	5,063,311	3,804,187	3,440,165	1,638,450	1,623,146
G-ADP	1119.X7	General Plant - Transportation	914,061	74,586	647,069	50,676	266,992	23,910
		TOTAL ACCUMULATED DEPRECIATION	142,840,699	17,384,819	92,994,227	11,992,532	49,846,472	5,392,287
		ACCUMULATED AMORTIZATION						
G-CAM		Intangible Plant--Software	0	3,887,503	0	2,641,286	0	1,246,217
99	111X30	Intangible Plant--Distribution Plant	75,452	0	42,488	0	32,964	0
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	23,419	0	15,912	0	7,507
		TOTAL ACCUMULATED AMORTIZATION	75,452	3,910,922	42,488	2,657,198	32,964	1,253,724
		NET GAS UTILITY PLANT	286,480,681	43,251,221	184,237,362	29,674,379	102,243,319	13,576,842

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.666%	30.334%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Report ID:
G-APL-12A

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended November 30, 2010 Average of Monthly Averages Basis		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis	Account Description	Direct	Allocated	Direct	Allocated	Direct	Allocated
G-PLT	NET GAS PLANT IN SERVICE	286,480,681	43,251,221	184,237,362	29,674,379	102,243,319	13,576,842
	ADJUSTMENTS: ACCUM. DEF. INC. TAX						
12	C-DTX Gas General Plant	0	-3,258,429	0	-2,113,873	0	-1,144,556
12	282900 Deferred F.I.T. - Plant In Service	0	-50,130,515	0	-32,521,670	0	-17,608,845
12	190180 FAS 109 ITC	0	164,315	0	106,598	0	57,717
12	283850 Gas portion of Bond Redemptions	0	-716,322	0	-464,707	0	-251,615
4	190850 Gain on Sale of General Office Bldg--GAS	0	36,240	0	24,623	0	11,617
99	190610 Contrib in Aid of Construction	0	0	0	0	0	0
	TOTAL ACCUM DEFERRED INCOME TAX	0	-53,904,711	0	-34,969,029	0	-18,935,682
	OTHER ADJUSTMENTS:						
1	117100 Gas Stored - Recoverable Base Gas	0	1,579,042	0	1,095,855	0	483,187
1	164100 Gas Inventory--Jackson Prairie	0	12,838,019	0	8,909,585	0	3,928,434
99	186710 DSM Programs	158,200	0	47,936	0	110,264	0
4	253850 Gain on Sale of General Office Building	0	-103,493	0	-70,316	0	-33,177
	TOTAL OTHER ADJUSTMENTS	158,200	14,313,568	47,936	9,935,124	110,264	4,378,444
	NET RATE BASE	286,638,881	3,660,078	184,285,298	4,640,474	102,353,583	-980,396

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.0000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.0000%	67.943%	32.057%
G-ALL	12	Net Gas Plant	100.0000%	64.874%	35.126%
G-ALL	13	Net Gas General Plant	100.0000%	66.929%	33.071%
G-ALL	99	Not Allocated	0.0000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended November 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-ADP-12A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
		Plant in Service	0	29,049,528	29,049,528	0	20,160,373	20,160,373	0	8,889,155	8,889,155
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
G-PLT		Depreciable Underground Storage Plant	0	28,576,753	28,576,753	0	19,832,267	19,832,267	0	8,744,486	8,744,486
		Percentage	100.000%	100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED									
		BASED ON DEPRECIABLE PLANT:									
		Accumulated Depreciation	0	11,371,945	11,371,945	0	7,892,130	7,892,130	0	3,479,815	3,479,815
108X08/111X40		Depreciation Expense - JP	0	504,897	504,897	0	350,399	350,399	0	154,498	154,498
403X80											
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,371,945	11,371,945	0	7,892,130	7,892,130	0	3,479,815	3,479,815
1	403X80	Depreciation Expense - JP	0	504,897	504,897	0	350,399	350,399	0	154,498	154,498
		DISTRIBUTION PLANT:									
		Plant in Service	413,952,746	2,653,182	416,605,928	266,843,929	1,848,365	268,692,294	147,108,817	804,817	147,913,634
G-PLT	374000	Less: Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
G-PLT		Depreciable Distribution Plant	413,867,776	2,653,182	416,520,958	266,783,629	1,848,365	268,631,994	147,084,147	804,817	147,888,964
		Percentage	0.637%	100.000%	100.000%	64.461%			34.902%		
		ALLOCATION TO DIRECT/ALLOCATED									
		BASED ON DEPRECIABLE PLANT:									
		Accumulated Depreciation	874,977	137,358,978	137,358,978	88,542,971			47,941,030		
108X05		Depreciation Expense	62,343	9,786,969	9,786,969	6,308,778			3,415,848		
403X50											
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	136,484,001	874,977	137,358,978	88,542,971	609,561	89,152,532	47,941,030	265,416	48,206,446
6	403X50	Depreciation Expense	9,724,626	62,343	9,786,969	6,308,778	43,432	6,352,210	3,415,848	18,911	3,434,759
		GENERAL PLANT--NON-TRANSPORTATION									
		Plant in Service	14,631,298	25,207,409	39,838,707	9,785,810	17,126,671	26,912,481	4,845,488	8,080,738	12,926,226
G-PLT		Less: Land and Land Rights	668,330	851,886	1,520,216	576,272	578,797	1,155,069	92,058	273,089	365,147
G-PLT	389XXX	Depreciation	4,543,689	1,169,619	5,713,308	3,342,536	794,674	4,137,210	1,201,153	374,945	1,576,098
G-PLT	392XXX	Depreciable Non-Transport Genl Plant	9,419,279	23,185,904	32,605,183	5,867,002	15,753,200	21,620,202	3,552,277	7,432,704	10,984,981
		Percentage	71.111%	100.000%	100.000%	17.994%			10.895%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: G-ADP-12A
For Twelve Months Ended November 30, 2010		
Average of Monthly Averages Basis		
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		5,063,311	7,120,292	1,281,225	775,756	
	108X06	Accum Depr--Gas General Plant - Direct	3,385,656		3,385,656	2,522,962	862,694	
	403X60	Depreciation Expense	561,215	1,381,446	1,942,661	349,562	211,653	
	403X60	Depreciation Expense (Direct)	252,168		252,168	191,265	60,903	
JURISDICTIONAL ALLOCATION:								
4	108X06	Accumulated Depreciation	5,442,637	5,063,311	10,505,948	3,804,187	3,440,165	7,244,352
4	403X60	Depreciation Expense	813,383	1,381,446	2,194,829	540,827	938,596	1,479,423
GENERAL PLANT--TRANSPORTATION								
G-PLT	392XXX	Transportation General Plant Percentage	4,543,689	1,169,619	5,713,308	3,342,536	794,674	4,137,210
ALLOCATED ON DEPRECIABLE PLANT								
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		74,586	364,333	213,149	76,597	
	1119.X7	Accum Depr--Gas General Transportation Plant - Direct	624,315		624,315	433,920	190,395	
	403X70	Depreciation Expense		6,391	31,217	18,263	6,563	
JURISDICTIONAL ALLOCATION:								
4	1119.X7	Accumulated Depreciation	914,061	74,586	988,647	647,069	50,676	697,745
4	403X70	Depreciation Expense	24,826	6,391	31,217	18,263	4,342	22,605
ALLOCATION RATIOS:								
G-ALL	1	System Contract Demand		100.000%			69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%	32.057%
G-ALL	6	Actual Terms Purchased		100.000%			69.666%	30.334%
G-ALL	99	Not Allocated		0.000%			0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended November 30, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment TOTAL	0	0	0	0
7	404X31 Mainframe Software Utility 7	5,218,571	3,767,443	1,014,334	436,794
8	Utility 8	124,712	0	87,151	37,561
9	Utility 9 TOTAL	9,703	7,660	2,043	0
		5,352,986	3,775,103	1,103,528	474,355
7	404X32 PC Software Utility 7	810,761	585,313	157,588	67,861
8	Utility 8	85,773	0	59,940	25,833
9	Utility 9 TOTAL	0	0	0	0
		896,534	585,313	217,528	93,694
7	404X50 Leasehold Improvements Utility 7	10,303	7,438	2,003	862
	TOTAL	10,303	7,438	2,003	862
	TOTAL	6,259,823	4,367,854	1,323,059	568,911

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%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended November 30, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	8,054,703	5,814,932	1,565,593	674,179
8	Utility 8	139,298	0	97,344	41,954
9	Utility 9	672,351	530,787	141,564	0
9	Utility 9 - Washington	108,290	85,490	22,800	0
9	Utility 9 - Idaho	413,485	326,426	87,059	0
	Total	9,388,127	6,757,635	1,914,360	716,133
7	403X70 Utility 7	3,324	2,400	646	278
9	Utility 9	14,355	11,333	3,022	0
	Total	17,679	13,733	3,668	278

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%

AVISTA UTILITIES

RESULTS OF OPERATIONS

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON *****			
			Direct - Wa	Direct - Idaho	Allocated	Direct - Wa	Direct - Idaho	Allocated	Direct - Oregon	Allocated	Total	
COMMON GENERAL PLANT For Twelve Months Ended November 30, 2010 Average of Monthly Averages Basis			***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON *****			
		Total										
99	389XXX	Land & Land Rights	0	101,907	22,774	124,681	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	477,164	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	472,600	0	0	472,600
7		Utility 7	0	0	2,950,167	2,950,167	0	0	0	0	0	342,040
9		Utility 9 - Wa	371,603	0	0	371,603	99,108	0	0	0	0	0
9		Utility 9 - Idaho	0	345,167	0	345,167	0	92,058	0	0	0	0
9		Utility 9 - Allocated	0	0	215,942	215,942	0	57,593	0	0	0	0
		TOTAL ACCOUNT	371,603	447,074	3,188,883	4,007,560	576,272	92,058	851,886	472,600	342,040	814,640
99	390XXX	Structures & Improvements	502,260	1,388,243	1,566,958	3,457,461	0	0	0	0	0	0
99		Utility 0	0	0	0	0	939,798	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	3,392,122	0	3,392,122
7		Utility 7	0	0	29,838,705	29,838,705	0	0	8,033,672	0	3,459,476	3,459,476
9		Utility 9 - Wa	1,374,773	0	0	1,374,773	366,658	0	0	0	0	0
9		Utility 9 - Idaho	0	3,519,738	0	3,519,738	0	938,731	0	0	0	0
9		Utility 9 - Allocated	0	0	3,732,168	3,732,168	0	995,386	0	0	0	0
		TOTAL ACCOUNT	1,877,033	4,907,981	35,137,831	41,922,845	1,306,456	938,731	9,029,058	3,392,122	3,459,476	6,851,598
99	391XXX	Office Furniture & Equipment	0	0	1,440,317	1,440,317	0	0	0	0	0	0
7		Utility 0	0	0	25,522,471	25,522,471	0	0	6,871,584	0	2,959,055	2,959,055
8		Utility 7	0	0	0	0	0	0	270,984	0	116,790	116,790
		Utility 8	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	26,962,788	26,962,788	0	0	7,142,568	0	3,075,845	3,075,845
99	392XXX	Transportation Equipment	6,374,813	2,457,014	5,074,578	13,906,405	0	0	0	0	0	0
99		Utility 0	0	0	0	0	3,088,339	1,053,490	883,365	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	2,075,632	0	2,075,632
7		Utility 7	0	0	327,943	327,943	0	0	88,294	0	38,021	38,021
9		Utility 9 - Wa	953,102	0	0	953,102	254,197	0	0	0	0	0
9		Utility 9 - Idaho	0	553,659	0	553,659	0	147,663	0	0	0	0
9		Utility 9 - Allocated	0	0	742,242	742,242	0	197,960	0	0	0	0
		TOTAL ACCOUNT	7,327,915	3,010,673	6,144,763	16,483,351	3,342,536	1,201,153	1,169,619	2,075,632	38,021	2,113,653

COMMON GENERAL PLANT For Twelve Months Ended November 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 - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total														
99	393000	Stores Equipment	387,802	10,739	14,745	362,318	387,802	0	0	0	0	0	0	0	0	0	0	0														
99		Utility 0	84,271	0	0	0	0	84,271	0	0	0	0	0	0	0	0	0	0														
99		Utility 1	57,227	0	0	0	0	0	0	0	0	0	0	0	57,227	0	0	57,227														
9		Utility 2	148,192	116,990	0	0	116,990	31,202	0	0	0	0	0	0	0	0	0	0														
9		Utility 9 - Wa	209,602	0	165,470	0	165,470	0	44,132	0	0	0	0	0	0	0	0	0														
9		Utility 9 - Idaho	999,099	0	0	788,739	788,739	0	0	0	210,360	0	0	0	0	0	0	0														
9		Utility 9 - Allocated	1,886,193	127,729	180,215	1,151,057	1,459,001	115,473	44,132	210,360	369,965	57,227	0	0	0	0	0	57,227														
		TOTAL ACCOUNT																														
99	394000	Tools, Shop, & Garage Equipment	3,431,032	1,275,811	428,546	1,726,675	3,431,032	0	0	0	0	0	0	0	0	0	0	0														
99		Utility 0	1,876,339	0	0	0	0	996,858	454,940	424,541	1,876,339	0	0	0	0	0	0	0														
99		Utility 1	951,608	0	0	0	0	0	0	0	0	0	0	0	951,608	0	0	951,608														
7		Utility 2	3,645,309	0	0	2,631,658	2,631,658	0	0	0	0	0	0	0	0	0	0	0														
9		Utility 7	1,040,990	0	0	0	0	0	0	727,465	727,465	0	0	0	0	0	0	0														
8		Utility 8	43,315	34,195	0	0	34,195	9,120	0	0	9,120	0	0	0	0	0	0	0														
9		Utility 9 - Wa	9,492	0	7,493	0	7,493	0	1,999	0	1,999	0	0	0	0	0	0	0														
9		Utility 9 - Idaho	304,057	0	0	240,038	240,038	0	0	64,019	64,019	0	0	0	0	0	0	0														
9		Utility 9 - Allocated	11,302,142	1,310,006	436,039	4,598,371	6,344,416	1,005,978	456,939	1,924,564	3,387,481	951,608	618,637	0	0	0	0	1,570,245														
		TOTAL ACCOUNT																														
99	395000	Laboratory Equipment	1,407,587	214,701	136,280	1,056,606	1,407,587	0	0	0	0	0	0	0	0	0	0	0														
99		Utility 0	304,628	0	0	0	0	99,134	32,331	173,163	304,628	0	0	0	0	0	0	0														
99		Utility 1	267,476	0	0	0	0	0	0	0	0	0	0	0	267,476	0	0	267,476														
7		Utility 2	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	0	0	0	0	0	0														
8		Utility 7	8,520	0	0	0	0	0	0	5,954	5,954	0	0	0	29,769	0	0	29,769														
9		Utility 8	18,359	14,494	0	0	14,494	3,865	0	0	3,865	0	0	0	0	0	0	0														
9		Utility 9 - Wa	5,861	0	4,627	0	4,627	0	1,234	0	1,234	0	0	0	0	0	0	0														
9		Utility 9 - Idaho	272,336	0	0	214,996	214,996	0	0	57,340	57,340	0	0	0	0	0	0	0														
9		Utility 9 - Allocated	2,640,430	229,195	1,409,907	1,528,366	1,898,468	102,999	33,565	305,587	442,151	267,476	32,335	0	0	0	0	299,811														
		TOTAL ACCOUNT																														
99	396XXX	Power Operated Equipment	29,196,477	13,718,917	7,366,959	8,110,601	29,196,477	0	0	0	0	0	0	0	0	0	0	0														
99		Utility 0	3,839,062	0	0	0	0	2,662,392	812,640	364,030	3,839,062	0	0	0	0	0	0	0														
99		Utility 1	43,834	0	0	0	0	0	0	0	0	0	0	0	43,834	0	0	43,834														
7		Utility 2	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	0	0	0	0	0	0														
9		Utility 7	712,849	562,759	0	0	562,759	150,090	0	0	150,090	0	0	0	0	0	0	0														
9		Utility 9 - Wa	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0	0	0	0	0														
9		Utility 9 - Idaho	610,396	0	0	481,877	481,877	0	0	128,519	128,519	0	0	0	0	0	0	0														
9		Utility 9 - Allocated	35,474,848	14,281,676	7,776,047	8,992,453	31,050,176	2,812,482	921,746	600,237	4,334,465	43,834	46,373	0	0	0	0	90,207														
		TOTAL ACCOUNT																														

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

Ref/Basis	Account	Description	***** ELECTRIC *****		***** GAS NORTH*****		***** OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Idaho	Direct - Idaho	Direct - Oregon	Allocated
			Total	Total	Total	Total	Total	Total
99	397XXX	Communication Equipment						
99		Utility 0	39,811,519	0	0	0	0	0
99		Utility 1	726,306	0	0	0	0	0
99		Utility 2	539,652	0	0	0	0	0
7		Utility 7	8,731,161	0	0	0	0	0
8		Utility 8	926,079	0	0	0	0	0
9		Utility 9 - Wa	462,355	0	0	0	0	0
9		Utility 9 - Idaho	4,066,594	0	0	0	0	0
9		Utility 9 - Allocated	7,300,513	0	0	0	0	0
		TOTAL ACCOUNT	62,564,179	5,423,625	44,079,755	55,453,575	539,652	1,009,714
99	398000	Miscellaneous Equipment						
99		Utility 0	8,749	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0
99		Utility 2	493	0	0	0	493	0
7		Utility 7	466,447	0	0	0	0	0
9		Utility 9 - Wa	1,840	0	0	0	0	0
9		Utility 9 - Idaho	2,448	0	0	0	0	0
9		Utility 9 - Allocated	7,146	0	0	0	0	0
		TOTAL ACCOUNT	487,123	1,453	4,232	348,833	493	39,042
		TOTAL GENERAL PLANT	242,237,535	31,476,805	22,326,793	132,133,100	7,800,644	8,661,483

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

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

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	39,828,419	39,828,419	0	0
99	108X06	Utility 1 - Allocated	632,635	0	632,635	0
99	108X06	Utility 1 - Washington	2,522,962	0	2,522,962	0
99	108X06	Utility 1 - Idaho	862,694	0	862,694	0
99	108X06	Utility 2	2,325,153	0	0	2,325,153
7	108X06	Utility 7	13,648,204	9,853,048	2,652,801	1,142,355
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-349,341	-252,200	-67,901	-29,240
8	108X06	Utility 8	917,440	0	641,125	276,315
9	108X06	Utility 9	15,491,008	12,229,376	3,261,632	0
		Total	75,879,174	61,658,643	10,505,948	3,714,583

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,729,061	5,729,061	0	0
99	108X07	Utility 1 - Allocated	207,445	0	207,445	0
99	108X07	Utility 1 - Washington	433,920	0	433,920	0
99	108X07	Utility 1 - Idaho	190,395	0	190,395	0
99	108X07	Utility 2	1,002,980	0	0	1,002,980
7	108X07	Utility 7	22,238	16,054	4,322	1,861
9	108X07	Utility 9	724,608	572,042	152,566	0
		Total	8,310,647	6,317,157	988,648	1,004,841

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT		Report ID: C-AAM-12A
For Twelve Months Ended November 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	867,000	867,000	0	0
99		Utility 1	7,518	0	7,518	0
99		Utility 2 - Oregon	27,574	0	0	27,574
7		Utility 7	18,001,814	12,996,050	3,499,013	1,506,752
8		Utility 8	538,221	0	376,120	162,101
9		Utility 9	23,044	18,192	4,852	0
		Total	19,465,171	13,881,242	3,887,503	1,696,427
		Accum Amort--Leasehold Improvements (111X50, 111X60)				
99		Utility 2 - Oregon	37,196	0	0	37,196
7		Utility 7	106,544	76,917	20,709	8,918
9		Utility 9	12,869	10,159	2,710	0
		Total	156,609	87,076	23,419	46,114

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 November 30, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303000	Misc Intangible Plant									
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	5,480,655	5,480,655	0	3,723,721	3,723,721	0	1,756,934	1,756,934
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,115,329	2,115,329	0	1,437,218	1,437,218	0	678,111	678,111
			0	7,595,984	7,595,984	0	5,160,939	5,160,939	0	2,435,045	2,435,045
		Percentage		100.0000%	100.0000%		0.000%	0.000%		0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,887,503	3,887,503	0			0		
	404	Amortization Expense (404X30, X31, X32)		1,324,664	1,324,664	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,887,503	3,887,503	0	2,641,286	2,641,286	0	1,246,217	1,246,217
4	404	Amortization Expense (404X30, X31, X32)	0	1,324,664	1,324,664	0	900,016	900,016	0	424,648	424,648

ALLOCATION RATIOS:

G-ALL 4 Jurisdictional Four Factor Allocator - Direct Method 100.000%

67.943%

32.057%

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

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-14,908,072	-10,762,584	-2,897,682	-1,247,806
9	282900	Utility 9	-1,713,355	-1,352,608	-360,747	0
		Total	-16,621,427	-12,115,192	-3,258,429	-1,247,806

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 Month Ended November 30, 2010 Average of Monthly Averages Basis</p>		<p>Report ID: G-ROR-1A</p>
Ref/Basis	Account	Description

	System	Washington	Idaho
G-OPS	Gas Net Operating Income	4,935,509	3,038,295
	Adjustments		
	Adjusted Gas Net Operating Income	4,935,509	3,038,295
G-APL	Gas Net Adjusted Rate Base	296,365,021	193,313,328
	RATE OF RETURN	1.665%	1.572%
			1.841%

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

Report ID:
 G-ALL-1A

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	69,400%	30,600%
2		Number of Customers	222,267	147,713	74,554
		Percent	100.000%	66.457%	33.543%
3	G-OPS	Direct Distribution Operating Expense	526,347	359,361	166,986
		Percent	100.000%	68.275%	31.725%
Jurisdictional Four Factor Allocator - Direct Method Allocation Rate Calculation - Updated 12/31/2009					
		Direct O&M	5,078,715	3,398,255	1,680,460
		Amount: Accounts 798 - 894	2,578,531	2,014,387	564,144
		Amount: Accounts 901 - 935	7,657,246	5,412,642	2,244,604
		Total	100.000%	70.687%	29.313%
		Percentage			
		Direct Labor	4,261,786	2,896,217	1,365,569
		Amount: Accounts 798 - 894	1,454,597	1,185,466	269,131
		Amount: Accounts 901 - 935	5,716,383	4,081,683	1,634,700
		Total	100.000%	71.403%	28.597%
		Percentage			
		Total Number of Customers	220,748	146,742	74,006
		Percentage	100.000%	66.475%	33.525%
		Total Direct Plant	289,695,007	183,112,299	106,582,708
		Percentage	100.000%	63.209%	36.791%
4		Total Four Factor Allocators	400,000%	271,774%	128,226%
		Percent	100.000%	67.943%	32.057%
Underground Storage & Dist Plant					
G-PLT		Underground Storage	28,758,947	19,958,709	8,800,238
G-PLT		Distribution	423,471,690	273,080,600	150,391,090
		Total Underground Storage/Dist Plant	452,230,637	293,039,309	159,191,328
5		Percent	100.000%	64.799%	35.201%
6	Input	Actual Therms Purchased	33,403,777	22,931,694	10,472,083
		Percent	100.000%	68.650%	31.350%

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

Input	Elec/Gas North/Oregon 4-Factor	1/1/2010	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
Adjustments	0				
Total	106,543,925		83,579,350	17,146,261	5,818,314
Percentage	100.000%		78.446%	16.093%	5.461%
Direct Labor Accts 500 - 894	55,092,383		43,337,007	8,181,894	3,573,482
Direct Labor Accts 901 - 935	5,731,661		4,212,733	361,664	1,157,264
Direct Labor 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%

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Input	Gas North/Oregon 4-Factor	1/1/2010	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
Adjustments	22,964,575		0	17,146,261	5,818,314
Total	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 Labor 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 (GD AA)	100.000%		0.000%	69.882%	30.118%

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

Report ID:
 G-ALL-1A

Input	Elec/Gas North 4-Factor	Electric	Gas North	Oregon Gas
Input	1/1/2010			
Direct O&M Accts 580 - 894		45,988,228	3,116,832	0
Direct O&M Accts 901 - 935		35,419,000	12,684,856	0
Adjustments		0	0	0
Total		81,407,228	15,801,688	0
Percentage		83.745%	16.255%	0.000%
Direct Labor Accts 580 - 894		43,337,007	8,181,894	0
Direct Labor Accts 901 - 935		4,212,733	361,664	0
Total		47,549,740	8,543,558	0
Percentage		84.769%	15.231%	0.000%
Number of Customers at 12/31/09		356,620	220,748	0
Percentage		61.766%	38.234%	0.000%
Net Direct Plant		1,802,725,506	305,689,899	0
Percentage		85.501%	14.499%	0.000%
Total Percentages		315,781%	84.219%	0.000%
Average (CD AN/ID/WA)		78.945%	21.055%	0.000%
System		Washington	Idaho	
Actual Annual Throughput	12/31/2009	253,123,000	126,619,240	
Percent		66.657%	33.343%	
G-OPS Book Depreciation		810,069	422,923	
Percent		65.699%	34.301%	
G-PLT Net Gas Plant		217,996,564	117,588,313	
Percent		64.960%	35.040%	
G-PLT Net Gas General Plant		20,856,253	10,030,298	
Percent		67.525%	32.475%	
G-SCM Net Allocated Schedule M		-8,108,612	-4,282,512	
Percent		61.715%	38.285%	
Input Not Allocated		0.000%	0.000%	0.000%

Situs Plant by Functional Group:
 (Used to functionalize R&P Property Tax on Report G-OTX)

Input	Washington	Idaho
Underground Storage (Actual, not Situs)	19,958,709	8,800,238
Distribution	266,845,782	145,465,343
General	3,550,811	2,692,487
TOTAL	290,355,302	156,958,068

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

Report ID:
 G-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	10,290,576	0	10,290,576	6,797,049	0	6,797,049	3,493,527	0	3,493,527
99	4812XX	Commercial - Firm & Interruptible	4,748,548	0	4,748,548	3,275,034	0	3,275,034	1,473,514	0	1,473,514
99	4813XX	Industrial-Firm	106,489	0	106,489	18,951	0	18,951	87,538	0	87,538
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	12,549,938	0	12,549,938	8,444,120	0	8,444,120	4,105,818	0	4,105,818
99	484000	Interdepartmental Revenue	18,251	0	18,251	16,066	0	16,066	2,185	0	2,185
		TOTAL SALES TO ULTIMATE CUSTOMERS	27,713,802	0	27,713,802	18,551,220	0	18,551,220	9,162,582	0	9,162,582
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	12,871,799	0	12,871,799	8,836,490	0	8,836,490	4,035,309	0	4,035,309
99	488000	Miscellaneous Service Revenues	3,066	0	3,066	1,690	0	1,690	1,376	0	1,376
99	489300	Transportation For Others	311,601	0	311,601	276,810	0	276,810	34,791	0	34,791
99	493000	Rent from Gas Property	189	0	189	189	0	189	0	0	0
4	495000	Other Gas Revenues	754,254	402	754,656	519,129	273	519,402	235,125	129	235,254
		TOTAL OTHER OPERATING REVENUES	13,940,909	402	13,941,311	9,634,308	273	9,634,581	4,306,601	129	4,306,730
		TOTAL GAS REVENUES	41,654,711	402	41,655,113	28,185,528	273	28,185,801	13,469,183	129	13,469,312
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	24,566,494	0	24,566,494	16,764,196	0	16,764,196	7,802,298	0	7,802,298
6	808XXX	Net Natural Gas Storage Transactions	4,320,625	0	4,320,626	2,966,110	0	2,966,110	1,354,516	0	1,354,516
6	811000	Gas Used for Products Extraction	-85,801	0	-85,801	-58,902	0	-58,902	-26,899	0	-26,899
10	813000	Other Gas Expenses	0	110,357	110,357	0	73,561	73,561	0	36,796	36,796
99	813010	Gas Technology Institute (GTI) Expenses	13,877	0	13,877	9,746	0	9,746	4,131	0	4,131
		TOTAL PRODUCTION EXPENSES	28,815,196	110,357	28,925,553	19,681,150	73,561	19,754,711	9,134,046	36,796	9,170,842
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	16,237	16,237	0	11,268	11,268	0	4,969	4,969
1	837000	Other Equipment	0	27,649	27,649	0	19,188	19,188	0	8,461	8,461
		TOTAL UNDERGROUND STORAGE OP. EXP	0	43,886	43,886	0	30,456	30,456	0	13,430	13,430
G-ADP		Depreciation Expense	0	43,104	43,104	0	29,914	29,914	0	13,190	13,190
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	14,304	14,304	0	9,927	9,927	0	4,377	4,377
		TOTAL UNDERGROUND STORAGE EXP	0	101,313	101,313	0	70,310	70,310	0	31,003	31,003

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

Report ID:
 G-OPS-1A

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	13,408	60,043	73,451	6,504	40,994	47,498	6,904	19,049	25,953
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	130,971	3,882	134,853	93,835	2,650	96,485	37,136	1,232	38,368
3	875000	Measuring & Reg Sta Exp-General	9,478	0	9,478	6,792	0	6,792	2,686	0	2,686
3	876000	Measuring & Reg Sta Exp-Industrial	-18	0	-18	-18	0	-18	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	11,701	0	11,701	8,556	0	8,556	3,145	0	3,145
3	878000	Meter & House Regulator Expenses	-128,256	6,606	-128,256	-72,112	4,510	-72,112	-56,144	0	-56,144
3	879000	Customer Installation Expenses	154,579	0	154,579	96,462	0	96,462	58,117	2,096	60,213
3	880000	Other Expenses	45,503	60,167	105,670	35,269	41,079	76,348	10,234	19,088	29,322
3	881000	Rents	0	2,130	2,130	0	1,454	1,454	0	676	676
MAINTENANCE											
3	885000	Supervision & Engineering	8,122	0	8,122	1,121	0	1,121	7,001	0	7,001
3	887000	Mains	160,203	0	160,203	105,103	0	105,103	55,100	0	55,100
3	889000	Measuring & Reg Sta Exp-General	28,418	0	28,418	14,299	0	14,299	14,119	0	14,119
3	890000	Measuring & Reg Sta Exp-Industrial	6,437	1,158	7,595	5,565	791	6,356	872	367	1,239
3	891000	Measuring & Reg Sta Exp-City Gate	14,087	0	14,087	7,404	0	7,404	6,683	0	6,683
3	892000	Services	50,092	58,054	108,146	38,952	39,636	78,588	11,140	18,418	29,558
3	893000	Meters & House Regulators	21,284	44,186	65,470	11,291	30,168	41,459	9,993	14,018	24,011
3	894000	Other Equipment	338	21,665	22,003	338	14,792	15,130	0	6,873	6,873
TOTAL DISTRIBUTION OPERATING EXP											
G-ADP		Depreciation	526,347	257,891	784,238	359,361	176,074	535,435	166,986	81,817	248,803
G-OTX		Taxes Other Than FIT	824,034	5,199	829,233	534,515	3,569	538,084	289,519	1,630	291,149
		TOTAL DISTRIBUTION EXPENSES	2,315,617	263,090	2,578,707	1,783,857	179,643	1,963,500	531,760	83,447	615,207
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	28,955	28,955	0	19,243	19,243	0	9,712	9,712
2	902000	Meter Reading Expenses	128,734	4,267	133,001	112,525	2,836	115,361	16,209	1,431	17,640
G-903	903XXX	Customer Records & Collection Expenses	65,594	300,427	366,021	46,728	199,595	246,323	18,866	100,832	119,698
2	904000	Uncollectible Accounts	0	0	0	0	0	0	0	0	0
2	905000	Misc Customer Accounts	0	8,850	8,850	0	5,881	5,881	0	2,969	2,969
TOTAL CUSTOMER ACCOUNTS EXPENSES											
			194,328	342,499	536,827	159,253	227,555	386,808	35,075	114,944	150,019
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	1,813,752	15,581	1,829,333	1,349,324	10,355	1,359,679	464,428	5,226	469,654
2	909000	Advertising	0	40,496	40,496	0	26,912	26,912	0	13,584	13,584
2	910000	Misc Customer Service & Info Exp	0	10,929	10,929	0	7,263	7,263	0	3,666	3,666
TOTAL CUSTOMER SERVICE & INFO EXP											
			1,813,752	67,006	1,880,758	1,349,324	44,530	1,393,854	464,428	22,476	486,904

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

Report ID:
 G-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	779	779	0	518	518	0	261	261
2	913000	Advertising	0	3	3	0	2	2	0	1	1
2	916000	Miscellaneous Sales Expenses	8,510	1,738	10,248	8,304	1,155	9,459	206	583	789
		TOTAL SALES EXPENSES	8,510	2,520	11,030	8,304	1,675	9,979	206	845	1,051
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	2,204	317,406	319,610	1,600	215,655	217,255	604	101,751	102,355
4	921000	Office Supplies & Expenses	0	105,895	105,895	0	71,948	71,948	0	33,947	33,947
4	922000	Admin. Expenses Transferred - Credit	229	-2,878	-2,649	0	-1,955	-1,955	229	-923	-694
4	923000	Outside Services Employed	0	427,763	427,763	0	290,635	290,635	0	137,128	137,128
4	924000	Property Insurance Premium	0	24,297	24,297	0	16,508	16,508	0	7,789	7,789
4	925XXX	Injuries and Damages	0	-161,133	-161,133	0	-109,479	-109,479	0	-51,654	-51,654
4	926XXX	Employee Pensions and Benefits	4,606	12,442	17,048	4,606	8,453	13,059	0	3,989	3,989
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	62,112	24,400	86,512	42,644	16,578	59,222	19,468	7,822	27,290
4	930000	Miscellaneous General Expenses	7,177	66,072	73,249	7,177	44,891	52,068	0	21,181	21,181
4	931000	Rents	0	32,406	32,406	0	22,018	22,018	0	10,388	10,388
4	935000	Maintenance of General Plant	13,108	129,583	142,691	7,519	88,043	95,562	5,589	41,540	47,129
		TOTAL ADMIN & GEN OPERATING EXP	89,436	976,253	1,065,689	63,546	663,295	726,841	25,890	312,958	338,848
DEPRECIATION & AMORTIZATION:											
G-ADP	4	404X50	119,831	240,824	360,655	78,448	163,623	242,071	41,383	77,201	118,584
G-CAM	99	404X30	0	167	167	0	113	113	0	54	54
		Amortization - Intangible Plant--Software	0	123,576	123,576	0	83,961	83,961	0	39,615	39,615
		Amortization - Intangible Distribution Plant	2,243	0	2,243	1,924	0	1,924	319	0	319
		Jackson Prairie Deferral (per WA GRC)	0	0	0	0	0	0	0	0	0
		Amortization - Decoupling Revenue	5,901	0	5,901	5,901	0	5,901	0	0	0
		Decoupling Surcharge	72,286	0	72,286	72,286	0	72,286	0	0	0
		DSIT Amortization - ID	-64,312	0	-64,312	0	0	0	-64,312	0	-64,312
		Taxes Other than FIT	0	3,026	3,026	0	2,056	2,056	0	970	970
G-OTX		TOTAL ADMIN & GENERAL EXPENSES	225,385	1,343,846	1,569,231	222,105	913,048	1,135,153	3,280	430,798	434,078
TOTAL EXPENSES BEFORE FIT			33,372,788	2,230,631	35,603,419	23,203,993	1,510,322	24,714,315	10,168,795	720,309	10,889,104
NET OPERATING INCOME BEFORE FIT					6,051,694			3,471,486			2,580,208
G-FIT		FEDERAL INCOME TAX			-2,831,899			-2,060,680			-771,219
G-FIT		DEFERRED FEDERAL INCOME TAX			3,951,937			2,496,257			1,455,680
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-3,853			-2,386			-1,467
GAS NET OPERATING INCOME					4,935,509			3,038,295			1,897,214
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.400%			30.600%	
G-ALL	2	Number of Customers		100.000%			66.457%			33.543%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			68.275%			31.725%	
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	
G-ALL	6	Actual Therms Purchased		100.000%			68.650%			31.350%	
G-ALL	10	Actual Annual Throughput		100.000%			66.657%			33.343%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

Report ID:
G-804-1A

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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	805110	Gas Exp - Rate Amortizations	-2,781,843	0	-1,984,277	0	-797,566	0	-797,566
99	805120	Gas Expense - Rate Deferrals	25,288	0	-26,761	0	52,049	0	52,049
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0
6	804000	Gas Purchases	23,672,398	0	16,251,606	0	7,420,792	0	7,420,792
1	804001	Pipeline Demand Costs	2,327,425	0	1,615,233	0	712,192	0	712,192
99	804010	Gas Costs - Fixed Hedge	107,611	0	73,875	0	33,736	0	33,736
99	804014	GTI Contributions	0	0	0	0	0	0	0
99	804017	Transaction Fees	10,460	0	7,181	0	3,279	0	3,279
99	804140	Gas Research Contributions	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	0	0	0	0	0	0	0
6	804700	Off System Gas Purchases - Bookout	1,205,155	0	827,339	0	377,816	0	377,816
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			24,566,494	0	16,764,196	0	7,802,298	0	7,802,298

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	68.650%	31.350%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF ACCOUNT 903
 For Month Ended November 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-903-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
2	903000	Customer Records & Collections	65,594	296,461	46,728	197,019	18,866	99,442
12	903920	Accs Rec Sold - Program Fees	0	3,966	0	2,576	0	1,390
12	903930	Accs Rec Sold - Maturity Yield Fees	0	0	0	0	0	0
Total Account 903			65,594	300,427	46,728	199,595	18,866	100,832
				366,021		246,323		119,698

ALLOCATION RATIOS:

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

100.000%
 100.000%

66.457%
 64.960%

33.543%
 35.040%

ALLOCATION OF ACCOUNT 908
 For Month Ended November 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-908-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	15,927	15,581	31,508	10,860	10,355	21,215	5,067	5,226	10,293
99	908600	Customer Service & Info Expense	986,461	0	986,461	687,524	0	687,524	298,937	0	298,937
99	908610	Limited Income Tax Refund Program	11,011	0	11,011	11,011	0	11,011	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	791,924	0	791,924	639,929	0	639,929	151,995	0	151,995
99	908990	DSM Amortization	8,429	0	8,429	0	0	0	8,429	0	8,429
Total Account 908			1,813,752	15,581	1,829,333	1,349,324	10,355	1,359,679	464,428	5,226	469,654

ALLOCATION RATIOS:

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

100.000%

66.457%

33.543%

FEDERAL INCOME TAXES--GAS For Month Ended November 30, 2010 Average of Monthly Averages Basis	Report ID: G-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	41,655,113	28,185,801	13,469,312
G-OPS	Operating & Maintenance Expense	33,247,981	22,838,084	10,409,897
G-OPS	Book Depreciation & Amortization	1,372,872	974,267	398,605
G-OTX	Taxes Other than FIT	982,566	901,964	80,602
	Net Operating Income Before FIT	6,051,694	3,471,486	2,580,208
	Less: Monthly Interest Expense	849,639	566,247	283,392
G-SCM	Add: Schedule M Additions	-942,561	-209,963	15,139
G-SCM	Less: Schedule M Deductions	13,098,373	8,582,934	4,515,439
	Taxable Net Operating Income	-8,838,879	-5,887,658	-2,203,484
	Percent	35%	35%	35%
	Total Federal Income Tax	-2,831,899	-2,060,680	-771,219
G-DTE	Deferred FIT	3,951,937	2,496,257	1,455,680
99	411400 Amortized Investment Tax Credit	-3,853	-2,386	-1,467
	Total FIT/Deferred FIT & ITC	1,116,185	433,191	682,994
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

STOP AND CHECK WORKSHEET

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS
 For Month Ended November 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)	946,108	412,889	1,358,997	614,887	281,193	896,080	331,221	131,696	462,917
12	997001	Contributions In Aid of Construction	0	5,954	5,954	0	3,868	3,868	0	2,086	2,086
2	997002	Injuries and Damages	0	-800,000	-800,000	0	-531,656	-531,656	0	-268,344	-268,344
12	997003	Salvage	0	163,208	163,208	0	106,020	106,020	0	57,188	57,188
4	997005	FAS106 Current Retiree Medical Accrual	0	-90,372	-90,372	0	-61,401	-61,401	0	-28,971	-28,971
6	997008	DSM Book Amortization	0	8,429	8,429	-2,009,417	5,787	5,787	0	2,642	2,642
99	997010	Deferred Gas Credit and Refunds	-2,754,934	0	-2,754,934	0	0	-2,009,417	-745,517	0	-745,517
4	997015	Airplane Lease Payments	0	7,826	7,826	0	5,317	5,317	0	2,509	2,509
12	997016	1992 Redemptions	0	27,128	27,128	0	17,622	17,622	0	9,506	9,506
4	997020	FAS87 Current Pension Accrual	0	173,406	173,406	0	117,817	117,817	0	55,589	55,589
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	76,566	0	76,566	76,566	0	76,566	0	0	0
12	997032	Interest Rate Swaps	0	14,247	14,247	0	9,255	9,255	0	4,992	4,992
99	997033	DSM Tariff Rider	97,945	0	97,945	-10,880	0	-10,880	108,825	0	108,825
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	750,000	750,000	0	520,500	520,500	0	229,500	229,500
99	997065	Amortization of Unbilled Revenue Add-Ins	762,146	0	762,146	639,929	0	639,929	122,217	0	122,217
99	997080	Book Transportation Depreciation	0	-695,752	-695,752	0	0	0	0	0	0
99	997081	Deferred Compensation	0	-57,930	-57,930	0	0	0	0	0	0
99	997082	Meal Disallowances	0	-6,278	-6,278	0	0	0	0	0	0
99	997083	Paid Time Off	0	-27,443	-27,443	0	0	0	0	0	0
99	997084	Customer Uncollectibles	0	39,666	39,666	0	0	0	0	0	0
TOTAL SCHEDULE M ADDITIONS			-867,539	-75,022	-942,561	-684,285	474,322	-209,963	-183,254	198,393	15,139
ERROR											
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	13,058,392	13,058,392	0	8,579,233	8,579,233	0	4,479,159	4,479,159
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,701	3,701	0	1,746	1,746
99	997073	DSIT Amortization - ID	34,534	0	34,534	0	0	0	34,534	0	34,534
TOTAL SCHEDULE M DEDUCTIONS			34,534	13,063,839	13,098,373	0	8,582,934	8,582,934	34,534	4,480,905	4,515,439

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.457%	33.543%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.275%	31.725%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	68.650%	31.350%
G-ALL	11	Book Depreciation	100.000%	65.699%	34.301%
G-ALL	12	Net Gas Plant	100.000%	64.960%	35.040%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	3,042,115	1,877,441	1,164,674
99	410100	Deferred Federal Income Tax Exp	910,664	678,685	231,979
		SUBTOTAL	3,952,779	2,556,126	1,396,653
14	411100	Deferred Federal Income Tax Expense - Allocated	265,909	164,106	101,803
99	411100	Deferred Federal Income Tax Exp	-266,751	-223,975	-42,776
		SUBTOTAL	-842	-59,869	59,027
		Total Deferred Federal Income Tax Expense	3,951,937	2,496,257	1,455,680

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	61.715%	38.285%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended November 30, 2010 Average of Monthly Averages Basis		Report ID: G-INT-1A
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	296,365,021	193,313,328	103,051,693
	Interest Deduction for FIT Calculation	10,195,669	6,794,963	3,400,706

- 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 Month Ended November 30, 2010
 Average of Monthly Averages Basis

Report ID:
 G-OTX-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408170	UNDERGROUND STORAGE R&P Property Tax	0	14,304	14,304	0	9,927	9,927	0	4,377	4,377
99	408110	DISTRIBUTION State Excise Tax	388,195	0	388,195	388,195	0	388,195	0	0	0
99	408120	Municipal Occupation & License Tax	446,047	0	446,047	360,639	0	360,639	85,408	0	85,408
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	203,086	0	203,086	141,147	0	141,147	61,939	0	61,939
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-72,092	0	-72,092	0	0	0	-72,092	0	-72,092
		TOTAL	965,236	0	965,236	889,981	0	889,981	75,255	0	75,255

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	408170	ADMINISTRATIVE & GENERAL R&P Property Tax	0	3,026	3,026	0	2,056	2,056	0	970	970

TOTAL TAXES OTHER THAN FIT

Ref/Basis	Account	Description	Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2009	965,236	17,330	982,566	889,981	11,983	901,964	75,255	5,347	80,602
G-ALL		Underground Storage	28,758,947	14,304	14,304	19,958,709	6,874%	10,557	8,800,238	5,607%	3,747
G-ALL		Distribution	412,311,125	203,086	203,086	266,845,782	91,903%	141,147	145,465,343	92,678%	61,939
G-ALL		General	6,243,298	3,026	3,026	3,550,811	1,223%	1,879	2,692,487	1,715%	1,147
		TOTAL	447,313,370	220,416	220,416	290,355,302	100,000%	153,583	156,958,068	100,000%	66,833

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100,000%	69,400%	30,600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100,000%	67,943%	32,057%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT
 For Month Ended November 30, 2010
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
 G-PLT-1A

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	1,130,595	40,859	1,171,454	962,145	27,761	989,906	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt--Mainframe Software (303100)	0	6,388,775	6,388,775	0	4,340,725	4,340,725	0	2,048,050	2,048,050
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	1,905,092	1,905,092	0	1,294,377	1,294,377	0	610,715	610,715
		TOTAL INTANGIBLE PLANT--SOFTWARE	1,130,595	8,334,726	9,465,321	962,145	5,662,863	6,625,008	168,450	2,671,863	2,840,313
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
1	351XXX	Structures & Improvements	0	1,294,481	1,294,481	0	898,370	898,370	0	396,111	396,111
1	352XXX	Wells	0	12,691,014	12,691,014	0	8,807,564	8,807,564	0	3,883,450	3,883,450
1	353000	Lines	0	1,044,477	1,044,477	0	724,867	724,867	0	319,610	319,610
1	354000	Compressor Station Equipment	0	11,221,111	11,221,111	0	7,787,451	7,787,451	0	3,433,660	3,433,660
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,606	120,606	0	53,178	53,178
1	356000	Purification Equipment	0	407,617	407,617	0	282,886	282,886	0	124,731	124,731
1	357000	Other Equipment	0	1,453,688	1,453,688	0	1,008,859	1,008,859	0	444,829	444,829
		TOTAL UNDERGROUND STORAGE PLANT	0	28,758,947	28,758,947	0	19,958,709	19,958,709	0	8,800,238	8,800,238
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	673,462	22,254	695,716	459,654	15,277	474,931	213,808	6,977	220,785
6	376000	Mains	211,322,208	2,512,521	213,834,729	134,581,465	1,724,846	136,306,311	76,740,743	787,675	77,528,418
6	378000	Measuring & Reg Station Equip-General	4,868,303	57,440	4,925,743	3,002,217	39,433	3,041,650	1,866,086	18,007	1,884,093
6	379000	Measuring & Reg Station Equip-City Gate	5,847,065	60,967	5,908,032	1,702,324	41,854	1,744,178	4,144,741	19,113	4,163,854
6	380000	Services	136,841,452	0	136,841,452	90,454,364	0	90,454,364	46,387,088	0	46,387,088
6	381000	Meters	58,362,095	0	58,362,095	38,842,080	0	38,842,080	19,520,015	0	19,520,015
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	2,754,770	0	2,754,770	2,155,688	0	2,155,688	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	420,818,508	2,653,182	423,471,690	271,259,190	1,821,410	273,080,600	149,559,318	831,772	150,391,090
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	856,266	1,524,596	576,272	581,773	1,158,045	92,058	274,493	366,551
4	390XXX	Structures & Improvements	2,315,694	9,931,596	12,247,290	1,363,713	6,747,824	8,111,537	951,981	3,183,772	4,135,753
4	391XXX	Office Furniture & Equipment	0	7,442,958	7,442,958	0	5,056,969	5,056,969	0	2,385,989	2,385,989
4	392XXX	Transportation Equipment	5,197,719	1,261,075	6,458,794	3,878,499	856,812	4,735,311	1,319,220	404,263	1,723,483
4	393000	Stores Equipment	158,183	227,648	385,831	115,265	154,671	269,936	42,918	72,977	115,895
4	394000	Tools, Shop & Garage Equipment	1,497,784	2,056,969	3,554,753	1,037,514	1,397,566	2,435,080	460,270	659,403	1,119,673
4	395000	Laboratory Equipment	125,709	285,862	411,571	94,811	194,223	289,034	30,898	91,639	122,537
4	396XXX	Power Operated Equipment	4,180,799	726,478	4,907,277	3,131,492	493,591	3,625,083	1,049,307	232,887	1,282,194

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT
 For Month Ended November 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			
4	397XXX	Communications Equipment	1,747,857	4,052,445	5,800,302	567,040	2,753,353	3,320,393	1,180,817	1,299,092	2,479,909
4	398000	Miscellaneous Equipment	512	85,023	85,535	220	57,767	57,987	292	27,256	27,548
		TOTAL GENERAL PLANT	15,892,587	26,926,320	42,818,907	10,764,826	18,294,549	29,059,375	5,127,761	8,631,771	13,759,532
		TOTAL PLANT IN SERVICE	437,841,690	66,673,175	504,514,865	282,986,161	45,737,531	328,723,692	154,855,529	20,935,644	175,791,173
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	437,841,690	66,673,175	504,514,865	282,986,161	45,737,531	328,723,692	154,855,529	20,935,644	175,791,173
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,575,068	11,575,068	0	8,033,097	8,033,097	0	3,541,971	3,541,971
G-ADP	1119.X5	Distribution	140,142,961	884,241	141,027,202	90,904,724	607,031	91,511,755	49,238,237	277,210	49,515,447
G-ADP	1119.X6	General Plant - Non-Transportation	5,466,958	5,402,467	10,869,425	3,783,271	3,670,598	7,453,869	1,683,687	1,731,869	3,415,556
G-ADP	1119.X7	General Plant - Transportation	988,150	74,781	1,062,931	698,445	50,808	749,253	289,705	23,973	313,678
		TOTAL ACCUMULATED DEPRECIATION	146,598,069	17,936,557	164,534,626	95,386,440	12,361,534	107,747,974	51,211,629	5,575,023	56,786,652
		ACCUMULATED AMORTIZATION									
G-CAM	99	Intangible Plant--Software	0	4,285,145	4,285,145	0	2,911,456	2,911,456	0	1,373,689	1,373,689
4	0111.40	Leasehold Improvements (From Report C-AAM)	85,880	0	85,880	51,163	0	51,163	34,717	0	34,717
		TOTAL ACCUMULATED AMORTIZATION	85,880	4,309,482	4,395,362	51,163	2,927,991	2,979,154	34,717	7,802	7,802
		NET GAS UTILITY PLANT	291,157,741	44,427,136	335,584,877	187,548,558	30,448,006	217,996,564	103,609,183	13,979,130	117,588,313

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Terms Purchased	100.000%	68.650%	31.350%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Month Ended November 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	291,157,741	44,427,136	335,584,877	187,548,558	30,448,006	217,996,564	103,609,183	13,979,130	117,588,313
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,613,224	-3,613,224	0	-2,347,150	-2,347,150	0	-1,266,074	-1,266,074
12	282900	Deferred F.I.T. - Plant In Service	0	-53,927,382	-53,927,382	0	-35,031,227	-35,031,227	0	-18,896,155	-18,896,155
12	190180	FAS 109 ITC	0	152,897	152,897	0	99,322	99,322	0	53,575	53,575
12	283850	Gas portion of Bond Redemptions	0	-697,846	-697,846	0	-453,321	-453,321	0	-244,525	-244,525
4	190850	Gain on Sale of General Office Bldg--GAS	0	25,757	25,757	0	17,500	17,500	0	8,257	8,257
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-58,059,798	-58,059,798	0	-37,714,876	-37,714,876	0	-20,344,922	-20,344,922
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	1,870,765	1,870,765	0	1,298,311	1,298,311	0	572,454	572,454
1	164100	Gas Inventory--Jackson Prairie	0	16,978,806	16,978,806	0	11,783,291	11,783,291	0	5,195,515	5,195,515
99	186710	DSM Programs	63,906	0	63,906	0	0	0	63,906	0	63,906
4	253850	Gain on Sale of General Office Building	0	-73,535	-73,535	0	-49,962	-49,962	0	-23,573	-23,573
		TOTAL OTHER ADJUSTMENTS	63,906	18,776,036	18,839,942	0	13,031,640	13,031,640	63,906	5,744,396	5,808,302
		NET RATE BASE	291,221,647	5,143,374	296,365,021	187,548,558	5,764,770	193,313,328	103,673,089	-621,396	103,051,693

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	12	Net Gas Plant	100.000%	64.960%	35.040%
G-ALL	13	Net Gas General Plant	100.000%	67.525%	32.475%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:										
G-PLT	350XXX	0	28,758,947	28,758,947	0	19,958,709	19,958,709	0	8,800,238	8,800,238
G-PLT		0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
Less: Land and Land Rights		0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
Depreciable Underground Storage Plant		0	28,286,172	28,286,172	0	19,630,603	19,630,603	0	8,655,569	8,655,569
Percentage			100.000%	100.000%		0.000%	0.000%		0.000%	0.000%
ALLOCATION TO DIRECT/ALLOCATED										
BASED ON DEPRECIABLE PLANT:										
108X08/111X40	403X80	0	11,575,068	11,575,068	0	8,033,097	8,033,097	0	3,541,971	3,541,971
Accumulated Depreciation		0	43,104	43,104	0	29,914	29,914	0	13,190	13,190
Depreciation Expense - JP		0	43,104	43,104	0	29,914	29,914	0	13,190	13,190
JURISDICTIONAL ALLOCATION:										
1	108X08/111X40	0	11,575,068	11,575,068	0	8,033,097	8,033,097	0	3,541,971	3,541,971
1	403X80	0	43,104	43,104	0	29,914	29,914	0	13,190	13,190
Accumulated Depreciation		0	43,104	43,104	0	29,914	29,914	0	13,190	13,190
Depreciation Expense - JP		0	43,104	43,104	0	29,914	29,914	0	13,190	13,190
DISTRIBUTION PLANT:										
G-PLT	374000	420,818,508	2,653,182	423,471,690	271,259,190	1,821,410	273,080,600	149,559,318	831,772	150,391,090
G-PLT		84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
Less: Land and Land Rights		84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
Depreciable Distribution Plant		420,733,538	2,653,182	423,386,720	271,198,890	1,821,410	273,020,300	149,534,648	831,772	150,366,420
Percentage			0.627%	100.000%		64.459%	64.459%		34.914%	34.914%
ALLOCATION TO DIRECT/ALLOCATED										
BASED ON DEPRECIABLE PLANT:										
108X05	403X50	884,241	5,199	141,027,202	90,904,724	534,515	90,904,724	49,238,237	289,519	49,238,237
Accumulated Depreciation		884,241	5,199	141,027,202	90,904,724	534,515	90,904,724	49,238,237	289,519	49,238,237
Depreciation Expense		884,241	5,199	141,027,202	90,904,724	534,515	90,904,724	49,238,237	289,519	49,238,237
JURISDICTIONAL ALLOCATION:										
6	108X05	140,142,961	884,241	141,027,202	90,904,724	607,031	91,511,755	49,238,237	277,210	49,515,447
6	403X50	824,034	5,199	829,233	534,515	3,569	538,084	289,519	1,630	291,149
Accumulated Depreciation		140,142,961	884,241	141,027,202	90,904,724	607,031	91,511,755	49,238,237	277,210	49,515,447
Depreciation Expense		824,034	5,199	829,233	534,515	3,569	538,084	289,519	1,630	291,149
GENERAL PLANT--NON-TRANSPORTATION										
G-PLT		15,892,587	26,926,320	42,818,907	10,764,826	18,294,549	29,059,375	5,127,761	8,631,771	13,759,532
G-PLT	389XXX	668,330	856,266	1,524,596	576,272	581,773	1,158,045	92,058	274,493	366,551
G-PLT	392XXX	5,197,719	1,261,075	6,458,794	3,878,499	856,812	4,735,311	1,319,220	404,263	1,723,483
Less: Land and Land Rights		668,330	856,266	1,524,596	576,272	581,773	1,158,045	92,058	274,493	366,551
Depreciable Non-Transport Genl Plant		10,026,538	24,808,979	34,835,517	6,310,055	16,855,964	23,166,019	3,716,483	7,953,015	11,669,498
Percentage			71.217%	100.000%		18.114%	18.114%		10.669%	10.669%

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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
C-ADP	108X06	ALLOCATED ON DEPRECIABLE PLANT						
	108X06	Accum Depr--Gas General Plant	3,283,502	5,402,467	1,374,114	7,585,923	809,342	1,731,869
	403X60	Accum Depr--Gas General Plant - Direct	97,122	240,306	2,409,157	3,283,502	874,345	77,035
	403X60	Depreciation Expense	20,574		61,122	337,428	36,000	
		Depreciation Expense (Direct)			15,733	20,574	4,841	
4	108X06	JURISDICTIONAL ALLOCATION:	5,466,958	5,402,467	3,783,271	10,869,425	1,683,687	3,415,556
		Accumulated Depreciation						
4	403X60	Depreciation Expense	117,696	240,306	76,855	358,002	40,841	117,876
G-PLT	392XXX	GENERAL PLANT--TRANSPORTATION						
		Transportation General Plant	5,197,719	1,261,075	3,878,499	6,458,794	1,319,220	1,723,483
		Percentage		19.525%	60.050%	100.000%	20.425%	
C-ADP	1119.X7	ALLOCATED ON DEPRECIABLE PLANT						
	1119.X7	Accum Depr--Gas General Transportation Plant	679,930	74,781	229,992	383,001	78,228	23,973
	403X70	Accum Depr--Gas General Transp Plant - Direct		518	468,453	679,930	211,477	166
		Depreciation Expense			1,593	2,653	542	
4	1119.X7	JURISDICTIONAL ALLOCATION:	988,150	74,781	698,445	1,062,931	289,705	313,678
		Accumulated Depreciation						
4	403X70	Depreciation Expense	2,135	518	1,593	2,653	542	708
ALLOCATION RATIOS:								
G-ALL	1	System Contract Demand		100.000%				30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%				32.057%
G-ALL	6	Actual Therms Purchased		100.000%				31.350%
G-ALL	99	Not Allocated		0.000%				0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

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

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment TOTAL	0	0	0	0
7	404X31 Mainframe Software	484,946	350,097	94,259	40,590
8		18,145	0	12,680	5,465
9		809	639	170	0
	TOTAL	503,900	350,736	107,109	46,055
7	404X32 PC Software	57,365	41,414	11,150	4,801
8		7,148	0	4,995	2,153
9		0	0	0	0
	TOTAL	64,513	41,414	16,145	6,954
7	404X50 Leasehold Improvements	859	620	167	72
	TOTAL	859	620	167	72
	TOTAL	569,272	392,770	123,421	53,081

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%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended November 30, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	1,621,523	1,170,626	315,175	135,721
8	Utility 8	11,894	0	8,312	3,582
9	Utility 9	16,004	12,634	3,370	0
9	Utility 9 - Washington	9,245	7,298	1,947	0
9	Utility 9 - Idaho	34,279	27,062	7,217	0
	Total	1,692,945	1,217,620	336,021	139,303
7	403X70 Utility 7	331	239	64	28
9	Utility 9	1,188	938	250	0
	Total	1,519	1,177	314	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%
			100.000%	100.000%	100.000%

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

Report ID:
 C-GPL-1A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
		389XXX Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	477,164	477,164	0	0	477,164	0	0	0
99		Utility 2	472,075	0	0	0	472,075	0	0	0	0	472,075	0	472,075
7		Utility 7	4,082,519	0	0	2,947,293	2,947,293	0	0	793,519	793,519	0	341,707	341,707
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
9		Utility 9 - Allocated	298,014	0	0	235,267	235,267	0	0	62,747	62,747	0	0	0
		TOTAL ACCOUNT	6,362,389	371,603	447,074	3,205,334	4,024,011	576,272	92,058	856,266	1,524,596	472,075	341,707	813,782
		390XXX Structures & Improvements												
99		Utility 0	3,548,948	503,669	1,419,004	1,626,275	3,548,948	0	0	0	0	0	0	0
99		Utility 1	939,860	0	0	0	939,860	939,860	0	0	939,860	0	0	0
99		Utility 2	3,485,397	0	0	0	3,485,397	0	0	0	0	3,485,397	0	3,485,397
7		Utility 7	45,892,334	0	0	33,131,053	33,131,053	0	0	8,920,093	8,920,093	0	3,841,188	3,841,188
9		Utility 9 - Wa	2,013,077	1,589,224	0	0	1,589,224	423,853	0	0	423,853	0	0	0
9		Utility 9 - Idaho	4,521,402	0	3,569,421	0	3,569,421	0	951,981	0	951,981	0	0	0
9		Utility 9 - Allocated	4,804,099	0	0	3,792,596	3,792,596	0	0	1,011,503	1,011,503	0	0	0
		TOTAL ACCOUNT	65,205,117	2,092,893	4,988,425	38,549,974	45,631,242	1,363,713	951,981	9,931,596	12,247,290	3,485,397	3,841,188	7,326,585
		391XXX Office Furniture & Equipment												
99		Utility 0	1,917,423	0	0	1,917,423	1,917,423	0	0	0	0	0	0	0
7		Utility 7	36,881,945	0	0	26,626,183	26,626,183	0	0	7,168,744	7,168,744	0	3,087,019	3,087,019
8		Utility 8	392,396	0	0	0	392,396	0	0	274,214	274,214	0	118,182	118,182
		TOTAL ACCOUNT	39,191,764	0	0	28,543,606	28,543,606	0	0	7,442,958	7,442,958	0	3,205,201	3,205,201
		392XXX Transportation Equipment												
99		Utility 0	15,579,361	7,404,669	2,700,320	5,474,372	15,579,361	0	0	0	0	0	0	0
99		Utility 1	5,714,588	0	0	0	5,714,588	3,603,475	1,161,737	949,376	5,714,588	0	0	0
99		Utility 2	2,117,109	0	0	0	2,117,109	0	0	0	0	2,117,109	0	2,117,109
7		Utility 7	496,107	0	0	358,155	358,155	0	0	96,428	96,428	0	41,524	41,524
9		Utility 9 - Wa	1,306,219	1,031,195	0	0	1,031,195	275,024	0	0	275,024	0	0	0
9		Utility 9 - Idaho	747,958	0	590,475	0	590,475	0	157,483	0	157,483	0	0	0
9		Utility 9 - Allocated	1,022,424	0	0	807,153	807,153	0	0	215,271	215,271	0	0	0
		TOTAL ACCOUNT	26,983,766	8,435,864	3,290,795	6,639,680	18,366,339	3,878,499	1,319,220	1,261,075	6,458,794	2,117,109	41,524	2,158,633

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

Report ID:
 C-GPL-1A

Ref/Basis	Account	Description	ELECTRIC *****		GAS NORTH*****		***** OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Idaho	Direct - Wa	Direct - Oregon	Allocated
			Total	Allocated	Total	Allocated	Total	Allocated
99	393000	Stores Equipment	10,739	14,745	418,825	393,341	0	0
99		Utility 0	0	0	0	0	0	0
99		Utility 1	0	0	84,271	0	0	0
99		Utility 2	0	0	0	0	57,227	0
9		Utility 9 - Wa	116,212	0	116,212	0	30,994	0
9		Utility 9 - Idaho	0	160,919	160,919	0	42,918	0
9		Utility 9 - Allocated	0	853,556	853,556	0	227,648	0
		TOTAL ACCOUNT	126,951	175,664	1,549,512	1,246,897	227,648	385,831
99	394000	Tools, Shop, & Garage Equipment	1,256,993	421,345	3,394,066	1,715,728	0	0
99		Utility 0	0	0	0	0	0	0
99		Utility 1	0	0	1,923,859	0	0	0
99		Utility 2	0	0	0	0	436,992	0
7		Utility 7	0	0	932,154	0	0	932,154
8		Utility 8	0	0	4,091,389	2,953,696	795,243	0
9		Utility 9 - Wa	33,474	0	0	0	761,878	0
9		Utility 9 - Idaho	0	7,460	7,460	0	8,928	0
9		Utility 9 - Allocated	0	235,675	235,675	0	1,989	0
		TOTAL ACCOUNT	1,290,467	428,805	6,624,371	4,905,099	2,056,969	3,554,753
99	395000	Laboratory Equipment	214,701	123,226	1,320,551	982,624	0	0
99		Utility 0	0	0	0	0	0	0
99		Utility 1	0	0	280,752	0	0	0
7		Utility 7	0	0	0	0	159,591	0
8		Utility 8	0	0	256,764	256,764	69,130	0
9		Utility 9 - Wa	12,926	0	0	0	5,954	0
9		Utility 9 - Idaho	0	4,126	4,126	0	3,447	0
9		Utility 9 - Allocated	0	191,926	191,926	0	1,101	0
		TOTAL ACCOUNT	227,627	127,352	1,786,293	1,431,314	285,862	411,571
99	396XXXX	Power Operated Equipment	16,449,300	8,319,475	34,612,685	9,843,910	0	0
99		Utility 0	0	0	0	0	0	0
99		Utility 1	0	0	4,412,943	0	486,105	0
99		Utility 2	0	0	0	0	0	0
7		Utility 7	0	0	399,975	399,975	107,688	0
9		Utility 9 - Wa	543,130	0	543,130	0	144,855	0
9		Utility 9 - Idaho	0	409,088	409,088	0	109,106	0
9		Utility 9 - Allocated	0	497,497	497,497	0	132,685	0
		TOTAL ACCOUNT	16,992,430	8,728,563	36,462,375	10,741,382	726,478	4,907,277
			3,131,492	1,049,307	4,907,277	1,049,307	43,834	90,207

COMMON GENERAL PLANT
 For Month Ended November 30, 2010
 Average of Monthly Averages Basis
 Report ID:
 C-GPL-1A

Ref/Basis	Account	Description	***** ELECTRIC *****		***** GAS NORTH*****		***** OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Allocated
		Total	Total	Total	Total	Total	Total	Total
397XXX	Communication Equipment							
99	Utility 0	41,062,284	2,287,332	33,136,130	41,062,284	0	0	0
99	Utility 1	800,413	0	0	800,413	0	0	0
99	Utility 2	603,276	0	0	603,276	0	603,276	603,276
7	Utility 7	9,668,508	0	6,979,986	6,979,986	0	1,879,268	809,254
8	Utility 8	926,079	0	0	0	0	647,163	278,916
9	Utility 9 - Wa	464,257	366,508	0	366,508	97,749	0	0
9	Utility 9 - Idaho	4,035,597	3,185,902	0	3,185,902	849,695	0	0
9	Utility 9 - Allocated	7,247,752	0	5,721,738	5,721,738	0	1,526,014	0
	TOTAL ACCOUNT	64,808,166	5,473,234	45,837,854	57,316,418	567,040	4,052,445	1,691,446
398000	Miscellaneous Equipment							
99	Utility 0	8,584	2,299	6,285	8,584	0	0	0
99	Utility 1	0	0	0	0	0	0	0
99	Utility 2	2,367	0	0	2,367	0	2,367	2,367
7	Utility 7	430,700	0	310,935	310,935	0	83,715	36,050
9	Utility 9 - Wa	1,044	824	0	824	220	0	0
9	Utility 9 - Idaho	1,389	1,097	0	1,097	0	292	0
9	Utility 9 - Allocated	6,214	0	4,906	4,906	0	1,308	0
	TOTAL ACCOUNT	450,298	3,396	322,126	326,346	220	85,023	38,417
	TOTAL GENERAL PLANT	260,723,302	23,663,308	141,423,216	200,630,513	10,764,826	26,926,320	17,275,882

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

Report ID:
 C-ADP-1A

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	40,089,467	40,089,467	0	0
99	108X06	Utility 1 - Allocated	640,216	0	640,216	0
99	108X06	Utility 1 - Washington	2,409,157	0	2,409,157	0
99	108X06	Utility 1 - Idaho	874,345	0	874,345	0
99	108X06	Utility 2	2,396,857	0	0	2,396,857
7	108X06	Utility 7	15,361,630	11,090,022	2,985,840	1,285,768
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-351,183	-253,530	-68,259	-29,394
8	108X06	Utility 8	981,653	0	685,999	295,654
9	108X06	Utility 9	15,873,319	12,531,192	3,342,127	0
		Total	78,275,461	63,457,151	10,869,425	3,948,885

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,610,701	5,610,701	0	0
99	108X07	Utility 1 - Allocated	225,606	0	225,606	0
99	108X07	Utility 1 - Washington	468,453	0	468,453	0
99	108X07	Utility 1 - Idaho	211,477	0	211,477	0
99	108X07	Utility 2	1,034,227	0	0	1,034,227
7	108X07	Utility 7	7,389	5,334	1,436	618
9	108X07	Utility 9	740,722	584,763	155,959	0
		Total	8,298,575	6,200,798	1,062,931	1,034,845

ALLOCATION RATIOS:

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

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

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON *****			
			Direct - Wa	Direct - Idaho	Total	Direct - Wa	Direct - Idaho	Total	Direct	Allocated	Total	
99	303000	Intangible Plant	0	0	0	962,145	168,450	0	1,130,595	0	0	0
7		Utility 1	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	153,199	0	0	40,859	40,859	0	0	0
		TOTAL ACCOUNT	0	0	153,199	962,145	168,450	40,859	1,171,454	0	0	0
99	303100	Misc Intangible Plant--Mainframe Software	104,889	0	889,741	0	0	0	0	0	0	0
99		Utility 0	0	0	889,741	0	0	0	0	46,440	0	46,440
7		Utility 2	0	0	0	0	0	0	0	0	0	0
8		Utility 7	0	0	20,903,485	0	0	5,627,984	5,627,984	0	2,423,534	2,423,534
		Utility 8	0	0	0	0	0	760,791	760,791	0	327,889	327,889
		TOTAL ACCOUNT	104,889	0	21,688,337	0	0	6,388,775	6,388,775	46,440	2,751,423	2,797,863
99	303110	Misc Intangible Plant--PC Software	0	0	552,358	0	0	0	0	0	0	0
99		Utility 0	0	0	552,358	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	19,337	19,337	0	0	0
7		Utility 2	0	0	0	0	0	0	0	1,231	0	1,231
8		Utility 7	0	0	5,892,333	0	0	1,586,432	1,586,432	0	683,153	683,153
		Utility 8	0	0	0	0	0	299,323	299,323	0	129,004	129,004
		TOTAL ACCOUNT	0	0	6,444,691	0	0	1,905,092	1,905,092	1,231	812,157	813,388
		TOTAL	104,889	0	28,286,227	962,145	168,450	8,334,726	9,465,321	47,671	3,563,580	3,611,251

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAAM-1A
For Month Ended November 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	811,824	811,824	0	0
99		Utility 1	9,275	0	9,275	0
99		Utility 2 - Oregon	31,942	0	0	31,942
7		Utility 7	20,016,745	14,450,689	3,890,655	1,675,402
8		Utility 8	542,954	0	379,427	163,527
9		Utility 9	27,491	21,703	5,788	0
		Total	21,440,231	15,284,216	4,285,145	1,870,871

		Accum Amort--Leasehold Improvements (111X50, 111X60)				
99		Utility 2 - Oregon	39,414	0	0	39,414
7		Utility 7	111,266	80,326	21,627	9,313
9		Utility 9	12,869	10,159	2,710	0
		Total	163,549	90,485	24,337	48,727

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 November 30, 2010
 Average of Monthly Averages Basis
 Report ID: G-CAM-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303000	Misc Intangible Plant	0	6,388,775	6,388,775	0	4,340,725	4,340,725	0	2,048,050	2,048,050
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	1,905,092	1,905,092	0	1,294,377	1,294,377	0	610,715	610,715
G-PLT	303110	Misc Intangible Plant - PC Software	0	8,293,867	8,293,867	0	5,635,102	5,635,102	0	2,658,765	2,658,765
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)	4,285,145	4,285,145	4,285,145	0	2,911,456	2,911,456	0	1,373,689	1,373,689
	404	Amortization Expense (404X30, X31, X32)	123,576	123,576	123,576	0	83,961	83,961	0	39,615	39,615
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	4,285,145	4,285,145	0	2,911,456	2,911,456	0	1,373,689	1,373,689
4	404	Amortization Expense (404X30, X31, X32)	0	123,576	123,576	0	83,961	83,961	0	39,615	39,615

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
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ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended November 30, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-16,691,571	-12,050,146	-3,244,341	-1,397,084
9	282900	Utility 9	-1,751,998	-1,383,115	-368,883	0
		Total	-18,443,569	-13,433,261	-3,613,224	-1,397,084

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.193%	19.437%	8.370%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	78.945%	21.055%	0.000%