

Avista Corp.  
1411 East Mission PO Box 3727  
Spokane, Washington 99220-3727  
Telephone 509-489-0500  
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WE-110343-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  
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Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201011 , State Code : WA

Accounting Period:201011	State Code:WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	211,013	182,303,493	14,274,360	209,847	2,195,622,266	175,289,222
18 THEFT OF SERVICE-ELECTRIC	0	0	1,393	0	0	14,168
21 FIRM COMMERCIAL	22,941	168,462,468	14,439,985	22,907	1,932,690,235	167,205,684
31 FIRM- INDUSTRIAL	348	74,478,605	4,094,515	350	770,812,289	43,524,412
39 FIRM-PUMPING-IRRIGATION ONLY	549	1,100,057	84,239	550	41,876,153	2,873,571
51 LIGHTING-PUBLIC STREET AND HIWAY	327	1,438,076	366,448	324	15,758,643	4,014,187
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	4	0	0	44
80 INTERDEPARTMENT REVENUE	47	764,376	60,477	47	9,025,212	721,782
83 MISC-SERVICE REVENUE SNP	0	0	25,495	0	0	307,081
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	30,710	0	0	335,228
86 MISC-OTHER ELECTRIC REVENUE	0	0	0	0	0	1,673
Total WA	235,225	428,547,075	33,377,626	234,025	4,965,784,798	394,287,052

<p><b>ELECTRIC RATE OF RETURN</b>                  For Twelve Months Ended November 30, 2010                  Average of Monthly Averages Basis</p>	<p>Report ID:                  E-ROR-12A</p>
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	130,320,906	79,531,769	50,789,137
E-ALL		Colstrip 3 AFUDC Reallocation	0	-192,612	192,612
		Adjusted Net Operating Income	130,320,906	79,339,157	50,981,749
E-APL		Electric Net Rate Base	1,654,655,151	1,054,194,411	600,460,740
		<b>RATE OF RETURN</b>	<u>7.876%</u>	<u>7.526%</u>	<u>8.490%</u>

RESULTS OF OPERATIONS

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended November 30, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
1	Input	Production/Transmission Ratio	100.0000%	64.870%	35.130%
2	Input	Number of Customers Percent	356,485 100.0000%	234,043 65.653%	122,442 34.347%
3	E-OPS	Direct Distribution Operating Expense Percent	20,875,888 100.0000%	14,323,794 68.614%	6,552,094 31.386%
	Input	Jurisdictional 4-Factor Ratio			
		Direct O&M Accts 500 - 598	20,593,051	12,739,286	7,853,765
		Direct O&M Accts 901 - 935	5,591,094	3,960,362	1,630,732
		Total	26,184,145	16,699,648	9,484,497
		Percentage	100.0000%	63.778%	36.222%
		Direct Labor Accts 500 - 598	8,419,500	5,779,737	2,639,763
		Direct Labor Accts 901 - 935	2,702,659	2,085,652	617,007
		Total	11,122,159	7,865,389	3,256,770
		Percentage	100.0000%	70.718%	29.282%
		Number of Customers	356,620	234,243	122,377
		Percentage	100.0000%	65.684%	34.316%
		Net Direct Plant	730,996,572	433,958,741	297,037,831
		Percentage	100.0000%	59.365%	40.635%
4		Total Percentages	400,000%	259,545%	140,455%
		Percent	100.0000%	64.886%	35.114%

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended November 30, 2010 Average of Monthly Averages Basis		Report ID: E-ALL-12A
Basis Ref Description	System Washington Idaho	

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 Average (CD AA)	400.000%		288.775%	77.746%	33.479%
	100.000%		72.193%	19.437%	8.370%
Gas North/Oregon 4-Factor	1/1/2010				
Direct O&M Accts 500 - 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 500 - 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 Average (GD AA)	400.000%		0.000%	279.528%	120.472%
	100.000%		0.000%	69.882%	30.118%

<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended November 30, 2010 Average of Monthly Averages Basis		Report ID: E-ALL-12A
Basis	Ref	Description

		System		Idaho	
		Washington		Idaho	
Input		Total	Electric	Gas North	Oregon Gas
	1/1/2010				
Elec/Gas North 4-Factor		49,105,060	45,988,228	3,116,832	0
Direct O&M Accts 500 - 894		48,103,856	35,419,000	12,684,856	0
Direct O&M Accts 901 - 935		0	0	0	0
Adjustments		97,208,916	81,407,228	15,801,688	0
Total		100.000%	83.745%	16.255%	0.000%
Percentage					
Direct Labor Accts 500 - 894		51,518,901	43,337,007	8,181,894	0
Direct Labor Accts 901 - 935		4,574,397	4,212,733	361,664	0
Total		56,093,298	47,549,740	8,543,558	0
Percentage		100.000%	84.769%	15.231%	0.000%
Number of Customers at 12/31/09		577,368	356,620	220,748	0
Percentage		100.000%	61.766%	38.234%	0.000%
Net Direct Plant		2,108,415,405	1,802,725,506	305,689,899	0
Percentage		100.000%	85.501%	14.499%	0.000%
Total Percentages		400.000%	315.781%	84.219%	0.000%
Average (CD AN/ID/WA)		100.000%	78.945%	21.055%	0.000%
E-PLT		726,933,413	445,187,957	281,745,456	
Net Electric Distribution Plant		100.000%	61.242%	38.758%	
Percent					
E-OPS		80,224,312	51,366,966	28,857,346	
Book Deprec (0403.XX, 0404.11 & 0406.XX)		100.000%	64.029%	35.971%	
Percent					
E-PLT		1,911,788,097	1,211,712,307	700,075,790	
Net Electric Plant		100.000%	63.381%	36.619%	
Percent					
E-PLT		117,960,898	74,319,697	43,641,201	
Net Electric General Plant		100.000%	63.004%	36.996%	
Percent					
E-SCM		-137,226,852	-87,561,003	-49,665,849	
Net Allocated Schedule M		100.000%	63.807%	36.193%	
Percent					

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended November 30, 2010		E-ALL-12A
Average of Monthly Averages Basis		
Basis	Ref	Description

	System	Washington	Idaho
99	Input	Not Allocated	0.000%
		0.000%	0.000%

Situs Plant by Functional Group:		(Used to functionalize R&P Property Tax on Report E-OTX)			12/31/2009
	Washington	Idaho	Montana	Oregon	
Input	268,895,797	163,723,165	465,535,485	161,403,740	
Input	241,091,830	164,172,213	57,646,154	8,762,765	
Input	625,340,246	396,360,366	215,190		
Input	9,790,158	11,497,312			
Input	1,145,118,031	735,753,056	523,396,829	170,166,505	

SPECIAL MANUAL ADJUSTMENTS:		12/31/09		
	System	Washington	Idaho	
Adjustments to NOI (Report E-ROR):				
Colstrip 3 AFUDC Reallocation - 12/09	0	-192,612	192,612	
Colstrip 3 AFUDC Reallocation - Plant (12/09)	0	-7,385,319	7,385,319	
- Accum Deprac (12/09)	0	-5,686,902	5,686,902	

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

Report ID:  
 E-OPS-12A  
 \*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	293,768,993	0	293,768,993	195,130,555	0	195,130,555	98,638,438	0	98,638,438
99	442200	Commercial - Firm & Int.	264,981,416	0	264,981,416	182,903,008	0	182,903,008	82,078,408	0	82,078,408
1	442300	Industrial	113,305,536	0	113,305,536	49,800,180	0	49,800,180	63,505,356	0	63,505,356
99	444000	Public Street & Highway Lighting	6,697,073	0	6,697,073	4,459,032	0	4,459,032	2,238,041	0	2,238,041
99	499XXX	Unbilled Revenue	3,788,155	0	3,788,155	1,882,629	0	1,882,629	1,905,526	0	1,905,526
99	448000	Intrdepartmental Revenue	1,000,948	0	1,000,948	790,951	0	790,951	209,997	0	209,997
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			683,542,121	0	683,542,121	434,966,355	0	434,966,355	248,575,766	0	248,575,766
1	447XXX	Sales for Resale	0	253,115,484	253,115,484	0	164,196,014	164,196,014	0	88,919,470	88,919,470
<b>TOTAL SALES OF ELECTRICITY</b>			683,542,121	253,115,484	936,657,605	434,966,355	164,196,014	599,162,369	248,575,766	88,919,470	337,495,236
<b>OTHER OPERATING REVENUE:</b>											
99	451000	Miscellaneous Service Revenue	563,617	0	563,617	343,565	0	343,565	220,052	0	220,052
1	453000	Sales of Water & Water Power	0	286,739	286,739	0	186,008	186,008	0	100,731	100,731
1	454000	Rent from Electric Property	2,621,851	62,287	2,684,138	1,784,578	40,406	1,824,984	837,273	21,881	859,154
1	456XXX	Other Electric Revenues	147,858	114,661,198	114,809,056	101,408	74,380,719	74,482,127	46,450	40,280,479	40,326,929
<b>TOTAL OTHER OPERATING REVENUE</b>			3,333,326	115,010,224	118,343,550	2,229,551	74,607,133	76,836,684	1,103,775	40,403,091	41,506,866
<b>TOTAL ELECTRIC REVENUE</b>			686,875,447	368,125,708	1,055,001,155	437,195,906	238,803,147	675,999,053	249,679,541	129,322,561	379,002,102
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	537,559	537,559	0	348,715	348,715	0	188,844	188,844
1	501000	Fuel	0	28,427,764	28,427,764	0	18,441,091	18,441,091	0	9,986,673	9,986,673
1	502000	Steam Expense	0	3,986,956	3,986,956	0	2,586,338	2,586,338	0	1,400,618	1,400,618
1	505000	Electric Expense	0	842,258	842,258	0	546,373	546,373	0	295,885	295,885
1	506000	Miscellaneous Steam Power Generation Expense	114,552	2,436,894	2,551,446	-321,894	1,580,813	1,258,919	436,446	856,081	1,292,527
1	507000	Rent	0	16,727	16,727	0	10,851	10,851	0	5,876	5,876
<b>MAINTENANCE</b>			0	485,970	485,970	0	315,249	315,249	0	170,721	170,721
1	510000	Supervision & Engineering	0	545,200	545,200	0	353,671	353,671	0	191,529	191,529
1	511000	Structures	0	4,619,887	4,619,887	0	2,996,921	2,996,921	0	1,622,966	1,622,966
1	512000	Boiler Plant	0	636,127	636,127	0	412,656	412,656	0	223,471	223,471
1	513000	Electric Plant	0	738,655	738,655	0	479,165	479,165	0	259,490	259,490
1	514000	Miscellaneous Steam Plant	0	43,388,549	43,388,549	-321,894	28,071,843	27,749,949	436,446	15,202,154	15,638,600
<b>TOTAL STEAMPOWER GENERATION EXP</b>			114,552	43,273,997	43,388,549	-321,894	28,071,843	27,749,949	436,446	15,202,154	15,638,600



ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended November 30, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	2,312,625	2,312,625	0	1,500,200	1,500,200	0	812,425	812,425
1	536000	Water for Power	0	907,843	907,843	0	588,918	588,918	0	318,925	318,925
1	537000	Hydraulic Expense	4,363,709	1,616,727	5,980,436	2,729,797	1,048,771	3,778,568	1,633,912	567,956	2,201,868
1	538000	Electric Expense	0	5,735,439	5,735,439	0	3,720,579	3,720,579	0	2,014,860	2,014,860
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	693,558	693,558	0	449,911	449,911	0	243,647	243,647
1	540000	Rent	446,003	1,087,368	1,533,371	280,374	705,376	985,750	165,629	381,992	547,621
1	540100	MT Trust Funds Land Settlement Rents	4,875,909	0	4,875,909	3,166,417	0	3,166,417	1,709,492	0	1,709,492
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	358,946	358,946	0	232,848	232,848	0	126,098	126,098
1	542000	Structures	0	489,214	489,214	0	317,353	317,353	0	171,861	171,861
1	543000	Reservoirs, Dams, & Waterways	0	910,932	910,932	0	590,922	590,922	0	320,010	320,010
1	544000	Electric Plant	0	1,771,628	1,771,628	0	1,149,255	1,149,255	0	622,373	622,373
1	545000	Miscellaneous Hydraulic Plant	0	152,905	152,905	0	99,189	99,189	0	53,716	53,716
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>9,685,621</b>	<b>16,037,185</b>	<b>25,722,806</b>	<b>6,176,588</b>	<b>10,403,322</b>	<b>16,579,910</b>	<b>3,509,033</b>	<b>5,633,863</b>	<b>9,142,896</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	870,374	870,374	0	564,612	564,612	0	305,762	305,762
1	547000	Fuel	0	116,103,828	116,103,828	0	75,316,553	75,316,553	0	40,787,275	40,787,275
1	548000	Generation Expense	0	2,459,010	2,459,010	0	1,595,160	1,595,160	0	863,850	863,850
1	549000	Miscellaneous Other Power Generation Expense	0	480,408	480,408	0	311,641	311,641	0	168,767	168,767
1	550000	Rent	0	33,536	33,536	0	21,755	21,755	0	11,781	11,781
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	882,360	882,360	0	572,387	572,387	0	309,973	309,973
1	552000	Structures	0	1,961	1,961	0	1,272	1,272	0	689	689
1	553000	Generating & Electric Equipment	0	1,767,414	1,767,414	0	1,146,521	1,146,521	0	620,893	620,893
1	554000	Miscellaneous Other Power Generation Plant	0	107,910	107,910	0	70,001	70,001	0	37,909	37,909
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>122,706,801</b>	<b>122,706,801</b>	<b>0</b>	<b>79,599,902</b>	<b>79,599,902</b>	<b>0</b>	<b>43,106,899</b>	<b>43,106,899</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXXX	Purchased Power	18,867,804	259,160,128	278,027,932	0	168,117,175	168,117,175	18,867,804	91,042,953	109,910,757
1	556000	System Control & Load Dispatching	0	543,678	543,678	0	352,684	352,684	0	190,994	190,994
E-557	557XXXX	Other Expense	3,065,258	114,587,279	117,652,537	740,868	74,332,769	75,073,637	2,324,390	40,254,510	42,578,900
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>21,933,062</b>	<b>374,291,085</b>	<b>396,224,147</b>	<b>740,868</b>	<b>242,802,628</b>	<b>243,543,496</b>	<b>21,192,194</b>	<b>131,488,457</b>	<b>152,680,651</b>
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			<b>31,733,235</b>	<b>556,309,068</b>	<b>588,042,303</b>	<b>6,595,562</b>	<b>360,877,695</b>	<b>367,473,257</b>	<b>25,137,673</b>	<b>195,431,373</b>	<b>220,569,046</b>

RESULTS OF OPERATIONS

AVISTA UTILITIES

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

Report ID:  
 E-OPS-12A  
 \*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*  
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Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	229,019	2,056,498	2,285,517	158,213	1,334,050	1,492,263	70,806	722,448	793,254
1	561000	Load Dispatching	0	2,138,765	2,138,765	0	1,387,417	1,387,417	0	751,348	751,348
1	562000	Station Expense	0	260,206	260,206	0	168,796	168,796	0	91,410	91,410
1	563000	Overhead Line Expense	0	465,768	465,768	0	302,144	302,144	0	163,624	163,624
1	565000	Transmission of Electricity by Others	0	17,537,057	17,537,057	0	11,376,289	11,376,289	0	6,160,768	6,160,768
1	566000	Miscellaneous Transmission Expense	0	1,645,457	1,645,457	0	1,067,408	1,067,408	0	578,049	578,049
1	567000	Rent	0	178,799	178,799	0	115,987	115,987	0	62,812	62,812
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	616	628,592	629,208	0	407,768	407,768	616	220,824	221,440
1	569000	Structures	5,925	290,384	296,309	0	188,372	188,372	5,925	102,012	107,937
1	570000	Station Equipment	0	1,165,920	1,165,920	0	756,332	756,332	0	409,588	409,588
1	571000	Overhead Lines	32,619	1,662,917	1,695,536	1,312	1,078,734	1,080,046	31,307	584,183	615,490
1	572000	Underground Lines	0	11,194	11,194	0	7,262	7,262	0	3,932	3,932
1	573000	Service Miscellaneous	3,727	19,563	23,290	230	12,691	12,921	3,497	6,872	10,369
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>271,906</b>	<b>28,061,120</b>	<b>28,333,026</b>	<b>159,755</b>	<b>18,203,250</b>	<b>18,363,005</b>	<b>112,151</b>	<b>9,857,870</b>	<b>9,970,021</b>
<b>OTHER OPERATING EXPENSES</b>											
1	403X40	Deprec-Prod Plant (403x10, 403x20, 403x30)	0	27,854,994	27,854,994	0	18,069,535	18,069,535	0	9,785,459	9,785,459
1	404X20	Depreciation Expense--Transmission Plant	0	9,712,706	9,712,706	0	6,300,632	6,300,632	0	3,412,074	3,412,074
1	404X30	Amortization of Hydro Licensing Costs	18,513	913,396	931,909	18,513	592,520	611,033	0	320,876	320,876
1	404X70	Amortization of Limited-Term Plant	2,785	94,876	97,661	2,785	61,546	64,331	0	33,330	33,330
99	405930	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	406100	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	407322	Reg Debit Spokane River Relicence	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407422	Reg Credit Spokane River Relicence	15,745	0	15,745	13,786	0	13,786	1,959	0	1,959
99	407423	Reg Debit Spokane River PM&Es	-30,990	0	-30,990	-30,990	0	-30,990	0	0	0
99	407424	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	2,084	183,333	185,417	2,084	118,928	121,012	0	64,405	64,405
1	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407325	Lake CDA IPA Interest Expense	4,958	0	4,958	4,958	0	4,958	0	0	0
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
1	407382	Reg Debit Amt CDA Settlement	0	834,857	834,857	0	541,572	541,572	0	293,285	293,285
99	407382	Reg Debit Amt CDA Settlement	43,339	0	43,339	32,366	0	32,366	10,973	0	10,973
99	407482	Reg Credit Amt Lake CDA Settlement	-39,257	0	-39,257	-39,257	0	-39,257	0	0	0
99	407312	Reg Debit - Lancaster Generation	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	-2,136,201	0	-2,136,201	0	0	0	-2,136,201	0	-2,136,201
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	407395	Optional Renewable Power Revenue Offset	95,233	0	95,233	70,630	0	70,630	24,603	0	24,603
99	407400	Amortization of CCX Credits	-377,468	0	-377,468	0	0	0	-377,468	0	-377,468
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
99	407420	Amortization of CS2 Levelized Return	49,470	0	49,470	0	0	0	49,470	0	49,470
99	407450/499	Amortization of BPA Residential Exchange Credit	-9,854,820	0	-9,854,820	-6,639,077	0	-6,639,077	-3,215,743	0	-3,215,743
E-OTX		Taxes Other Than FIT --Prod & Trans	0	14,688,888	14,688,888	0	9,528,683	9,528,683	0	5,160,205	5,160,205
<b>TOTAL DEP/AMT/TAXES OTHER THEN FIT</b>			<b>-9,557,617</b>	<b>54,283,050</b>	<b>44,725,433</b>	<b>-4,063,888</b>	<b>35,213,416</b>	<b>31,149,528</b>	<b>-5,493,729</b>	<b>19,069,634</b>	<b>13,575,905</b>
<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>			<b>22,447,524</b>	<b>638,653,238</b>	<b>661,100,762</b>	<b>2,691,429</b>	<b>414,294,361</b>	<b>416,985,790</b>	<b>19,756,095</b>	<b>224,358,877</b>	<b>244,114,972</b>

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

Report ID:  
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	325,729	1,144,299	1,470,028	161,404	785,149	946,553	164,325	359,150	523,475
3	582000	Station Expense	695,511	14,506	710,017	444,372	9,953	454,325	251,139	4,553	255,692
3	583000	Overhead Line Expense	744,353	544,806	1,289,159	562,282	373,813	936,095	182,071	170,993	353,064
3	584000	Underground Line Expense	678,009	0	678,009	444,568	0	444,568	233,441	0	233,441
3	585000	Street Light & Signal System Operation Expense	236,963	0	236,963	47,976	0	47,976	188,987	0	188,987
3	586000	Meter Expense	1,763,643	0	1,763,643	1,543,447	0	1,543,447	402,325	1,975	404,300
3	587000	Customer Installations Expense	791,101	6,294	797,395	388,776	4,319	393,095	971,836	817,526	1,789,362
3	588000	Miscellaneous Distribution Expense	3,910,613	2,604,747	6,515,360	2,938,777	1,787,221	4,725,998	461	76,214	76,675
3	589000	Rent	25,965	242,829	268,794	25,504	166,615	192,119			
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	478,968	797,048	1,276,016	302,336	546,887	849,223	176,632	250,161	426,793
3	591000	Structures	442,437	0	442,437	286,486	0	286,486	155,951	0	155,951
3	592000	Station Equipment	744,100	99,916	844,016	539,316	68,556	607,872	204,784	31,360	236,144
3	593000	Overhead Lines	7,405,745	2,219	7,407,964	4,834,797	1,523	4,836,320	2,570,948	696	2,571,644
3	594000	Underground Lines	874,640	0	874,640	591,467	0	591,467	283,173	0	283,173
3	595000	Line Transformers	656,023	289,371	945,394	384,192	198,549	582,741	271,831	90,822	362,653
3	596000	Street Light & Signal System Maintenance Exp	682,939	0	682,939	456,891	0	456,891	226,048	0	226,048
3	597000	Meters	145,536	0	145,536	122,178	0	122,178	23,358	0	23,358
3	598000	Miscellaneous Distribution Expense	273,613	49,534	323,147	249,025	33,987	283,012	24,588	15,547	40,135
<b>TOTAL DISTRIBUTION OPERATING EXP</b>											
			20,875,888	5,795,569	26,671,457	14,323,794	3,976,572	18,300,366	6,552,094	1,818,997	8,371,091
99	403X50	Depreciation Expense--Distribution Plant	28,214,042	5,150	28,219,192	17,959,202	3,534	17,962,736	10,254,840	1,616	10,256,456
E-OTX		Taxes Other Than FIT--Distribution	38,393,152	0	38,393,152	33,394,469	0	33,394,469	4,998,683	0	4,998,683
<b>TOTAL DISTRIBUTION EXPENSES</b>											
			87,483,082	5,800,719	93,283,801	65,677,465	3,980,106	69,657,571	21,805,617	1,820,613	23,626,230
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	603,776	603,776	0	396,397	396,397	0	207,379	207,379
2	902000	Meter Reading Expenses	2,632,486	120,603	2,753,089	2,238,711	79,179	2,317,890	393,775	41,424	435,199
E-903	903XXX	Customer Records & Collection Expenses	1,727,559	6,013,548	7,741,107	1,161,003	3,940,733	5,101,736	566,556	2,072,815	2,639,371
2	904000	Uncollectible Accounts	0	1,937,210	1,937,210	0	1,271,836	1,271,836	0	665,374	665,374
2	905000	Misc Customer Accounts	0	144,057	144,057	0	94,578	94,578	0	49,479	49,479
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>											
			4,360,045	8,819,194	13,179,239	3,399,714	5,782,723	9,182,437	960,331	3,036,471	3,996,802
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	27,535,938	534,866	28,070,804	19,894,997	351,156	20,246,153	7,640,941	183,710	7,824,651
2	909000	Advertising	38,006	589,524	627,530	28,473	387,040	415,513	9,533	202,484	212,017
2	910000	Misc Customer Service & Info Exp	0	168,102	168,102	0	110,364	110,364	0	57,738	57,738
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>											
			27,573,944	1,292,492	28,866,436	19,923,470	848,560	20,772,030	7,650,474	443,932	8,094,406

RESULTS OF OPERATIONS

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended November 30, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 E-OPS-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	54,994	0	36,105	0	18,889	18,889
2	913000	Advertising	0	13,816	0	9,071	0	4,745	4,745
2	916000	Miscellaneous Sales Expenses	168,104	33,370	161,306	21,908	6,798	11,462	18,260
		<b>TOTAL SALES EXPENSES</b>	<b>168,104</b>	<b>102,180</b>	<b>161,306</b>	<b>67,084</b>	<b>6,798</b>	<b>35,096</b>	<b>41,894</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	149,240	22,156,229	88,584	14,376,291	60,656	7,779,938	7,840,594
4	921000	Office Supplies & Expenses	-4,725	3,980,015	-4,725	2,585,538	0	1,399,202	1,399,202
4	922000	Admin Exp Transferred--Credit	857	-50,283	0	-33,183	857	-17,957	-17,100
4	923000	Outside Services Employed	47,043	14,177,733	47,043	9,168,840	0	4,961,850	4,961,850
4	924000	Property Insurance Premium	0	1,300,797	0	844,035	0	456,762	456,762
4	925XXX	Injuries and Damages	0	4,317,246	0	2,801,288	0	1,515,958	1,515,958
4	926XXX	Employee Pensions and Benefits	339,658	1,047,325	250,876	459,177	88,782	248,490	337,272
4	927000	Franchise Requirements	6,077	0	0	0	6,077	0	6,077
1	928000	Regulatory Commission Expenses	1,884,602	3,602,193	1,204,741	2,336,743	679,861	1,265,450	1,945,311
4	930000	Miscellaneous General Expenses	244,887	3,555,854	223,667	2,307,251	21,220	1,248,603	1,269,823
4	931000	Rents	67,439	735,538	55,023	477,261	12,416	258,277	270,693
4	935000	Maintenance of General Plant	637,501	6,993,843	186,859	4,538,025	450,642	2,455,818	2,906,460
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>3,372,579</b>	<b>61,433,657</b>	<b>2,052,068</b>	<b>39,861,266</b>	<b>1,320,511</b>	<b>21,572,391</b>	<b>22,892,902</b>
E-ADP		Depreciation Expense--General Plant	2,760,584	6,966,623	1,489,420	4,520,364	1,271,164	2,446,259	3,717,423
E-CAM		Amortization--Intangible Plant--Software	1,522	4,611,166	1,522	2,991,014	0	1,618,630	1,618,630
4		Amortization of Leasehold Imp (404X50)	0	7,438	0	4,826	0	2,612	2,612
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>6,134,685</b>	<b>73,017,362</b>	<b>3,543,010</b>	<b>47,377,470</b>	<b>2,591,675</b>	<b>25,639,892</b>	<b>28,231,567</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>148,167,384</b>	<b>727,685,185</b>	<b>95,396,394</b>	<b>472,350,304</b>	<b>52,770,990</b>	<b>255,334,881</b>	<b>308,105,871</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>		<b>179,148,586</b>		<b>108,252,355</b>			<b>70,896,231</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual							
E-FIT		DEFERRED FEDERAL INCOME TAX							
E-FIT		AMORTIZED ITC - NOXON							
		<b>ELECTRIC NET OPERATING INCOME</b>							<b>50,789,137</b>
<b>ALLOCATION RATIOS:</b>									
E-ALL	1	Production/Transmission Ratio		100.000%		64.870%		35.130%	
E-ALL	2	Number of Customers		100.000%		65.653%		34.347%	
E-ALL	3	Direct Distribution Operating Expense		100.000%		68.614%		31.386%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		64.886%		35.114%	
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%	

ALLOCATION OF PURCHASED POWER COSTS  
 EXPENSES--ACCOUNT 555  
 For Twelve Months Ended November 30, 2010  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	148,179,559	148,179,559	0	96,124,080	96,124,080	0	52,055,479	52,055,479
1	555312	Purchased Power -Lancaster	0	22,201,691	22,201,691	0	14,402,237	14,402,237	0	7,799,454	7,799,454
1	555313	Energy Deviationsr -Lancaster	0	1,045,120	1,045,120	0	677,969	677,969	0	367,151	367,151
99	555380	Idaho - WPI Amortization/Potlatch Purchases	18,867,804	0	18,867,804	0	0	0	18,867,804	0	18,867,804
1	555550	Non-Monetary Exchange Power	0	158,054	158,054	0	102,530	102,530	0	55,524	55,524
1	555700	Bookout Purchases	0	86,936,546	86,936,546	0	56,395,737	56,395,737	0	30,540,809	30,540,809
1	555710	Intercompany Purchased Power	0	639,158	639,158	0	414,622	414,622	0	224,536	224,536
TOTAL ACCOUNT 555			18,867,804	259,160,128	278,027,932	0	168,117,175	168,117,175	18,867,804	91,042,953	109,910,757

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE-ACCOUNT 557	Report ID: E-557-12A
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	Direct	Allocated	Total
1	557000	Other Expenses	0	5,463,420	5,463,420	0	3,544,121	3,544,121	0	1,919,299	1,919,299
1	557010	Other Power Supply Expense - Financial	0	-1,639,481	-1,639,481	0	-1,063,531	-1,063,531	0	-575,950	-575,950
1	557150	Fuel - Economic Dispatch	0	105,653,186	105,653,186	0	68,537,222	68,537,222	0	37,115,964	37,115,964
1	557160	Power Supply Expense - Miscellaneous	0	348,995	348,995	0	226,393	226,393	0	122,602	122,602
99	557161	Unbilled Add-Ons	-1,663,851	0	-1,663,851	-2,076,218	0	-2,076,218	412,367	0	412,367
1	557170	Broker Fees - Power	0	301,698	301,698	0	195,711	195,711	0	105,987	105,987
99	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	9,024,529	0	9,024,529	9,024,529	0	9,024,529	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-6,704,941	0	-6,704,941	-6,704,941	0	-6,704,941	0	0	0
99	557380	Idaho PCA Deferred	-10,719,041	0	-10,719,041	0	0	0	-10,719,041	0	-10,719,041
99	557390	Idaho PCA Amortization	12,309,860	0	12,309,860	0	0	0	12,309,860	0	12,309,860
1	557395	Optional Renewable Power Expense Offset	0	-50,447	-50,447	0	-32,725	-32,725	0	-17,722	-17,722
1	557610	Other Expenses - Exposure	0	28,000	28,000	0	18,164	18,164	0	9,836	9,836
1	557700	Turbine Gas Bookout Expense	0	4,481,908	4,481,908	0	2,907,414	2,907,414	0	1,574,494	1,574,494
TOTAL ACCOUNT 557			3,065,258	114,587,279	117,652,537	740,868	74,332,769	75,073,637	2,324,390	40,254,510	42,578,900

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Twelve Months Ended November 30, 2010 Average of Monthly Averages Basis	Report ID: E-903-12A
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Ref/Basis Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		WASHINGTON *****		IDAHO *****				
		Direct	Allocated	Total	Direct	Allocated	Total			
2	903000 Customer Records and Collections	1,727,559	5,690,441	7,418,000	1,161,003	3,735,945	4,896,948	566,556	1,954,496	2,521,052
12	903920 A/R Sold - Program Fees	0	323,107	323,107	0	204,788	204,788	0	118,319	118,319
12	903930 A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903		1,727,559	6,013,548	7,741,107	1,161,003	3,940,733	5,101,736	566,556	2,072,815	2,639,371

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.653%	34.347%
E-ALL	12	Net Electric Plant	100.000%	63.381%	36.619%

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

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	72,210	534,866	607,076	50,075	351,156	401,231
99	908600	DSM Tariff Rider Expense Offset	26,682,170	0	26,682,170	19,355,768	0	19,355,768
99	908610	Limited Income Tax Refund Program	284,005	0	284,005	284,005	0	284,005
99	908690	Schedule 91 Amortization included in Unbilled	244,960	0	244,960	205,149	0	205,149
99	908990	DSM Amortization	252,593	0	252,593	0	0	0
TOTAL ACCOUNT 908			27,535,938	534,866	28,070,804	19,894,997	351,156	20,246,153
						7,640,941	183,710	7,824,651

ALLOCATION RATIOS:

E-ALL 2 Number of Customers 100.0000%  
 E-ALL 99 Not Allocated 0.0000%

34.347%

65.653%



<b>FEDERAL INCOME TAXES--ELECTRIC</b> For Twelve Months Ended November 30, 2010 Average of Monthly Averages Basis	Report ID: E-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,055,001,155	675,999,053	379,002,102
E-OPS	Operating & Maintenance Expense	750,168,981	476,232,819	273,936,162
E-OPS	Book Depreciation & Amortization	72,601,548	48,590,727	24,010,821
E-OTX	Taxes Other than FIT	53,082,040	42,923,152	10,158,888
	Net Operating Income Before FIT	179,148,586	108,252,355	70,896,231
E-INT	Less: Interest Expense	56,870,138	37,054,934	19,815,204
E-SCM	Add: Schedule M Additions	94,711,954	59,966,222	34,745,732
E-SCM	Less: Schedule M Deductions	194,725,759	123,915,857	70,809,902
	Taxable Net Operating Income	22,264,643	7,247,786	15,016,857
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,792,625	2,536,725	5,255,900
1	Production Tax Credit	(415,118)	(269,287)	(145,831)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	7,377,507	2,267,438	5,110,069
E-DTE	Deferred FIT	41,598,532	26,549,388	15,049,144
1	Amortized Investment Tax Credit - Noxon	(148,359)	(96,240)	(52,119)
	Total Net FIT/Deferred FIT	48,827,680	28,720,586	20,107,094

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%

**EFFECTIVE TAX RATE**

<b>0.3993</b>	<b>0.4034</b>	<b>0.3936</b>
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\* Deferred taxes are in Deferred FIT balance

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

Ref/Basis	Description	Direct		Allocated		Total	Direct		Allocated		Total
		Direct	Allocated	Direct	Allocated		Direct	Allocated			
Schedule M Additions:											
12	997001	0	3,663,774	0	2,322,137	2,322,137	0	1,341,637	0	1,341,637	1,341,637
2	997002	0	373,021	0	373,021	373,021	0	128,122	0	128,122	128,122
12	997003	0	-1,231,295	0	-1,231,295	-1,231,295	0	-450,888	0	-450,888	-450,888
99	997004	-103,282	0	-103,282	0	0	-103,282	0	0	-103,282	-103,282
4	997005	0	-374,574	0	-374,574	-374,574	0	-131,528	0	-131,528	-131,528
99	997007	1,780,426	0	1,780,426	0	0	1,780,426	0	0	1,780,426	1,780,426
99	997008	252,593	0	252,593	0	0	252,593	0	0	252,593	252,593
1	997009	0	-33,828	0	-33,828	-33,828	0	-11,884	0	-11,884	-11,884
1	997012	0	0	0	0	0	0	0	0	0	0
4	997015	0	296,173	0	296,173	296,173	0	103,998	0	103,998	103,998
12	997016	0	604,785	0	604,785	604,785	0	221,466	0	221,466	221,466
99	997017	2,450,031	0	2,450,031	0	0	2,450,031	0	0	2,450,031	2,450,031
99	997018	4,914,215	0	4,914,215	0	0	4,914,215	0	0	4,914,215	4,914,215
4	997018	131	131	0	85	85	0	46	0	46	46
1	997019	213,286	0	213,286	0	0	213,286	0	0	213,286	213,286
4	997020	0	-674,932	0	-674,932	-674,932	0	-236,996	0	-236,996	-236,996
99	997021	667,788	0	667,788	0	0	667,788	0	0	667,788	667,788
99	997024	-134,592	0	-134,592	0	0	-134,592	0	0	-134,592	-134,592
1	997025	0	0	0	0	0	0	0	0	0	0
99	997028	229,019	0	229,019	0	0	229,019	0	0	229,019	229,019
99	997029	339,356	0	339,356	0	0	339,356	0	0	339,356	339,356
12	997032	0	686,314	0	686,314	686,314	0	251,321	0	251,321	251,321
99	997033	-4,329,419	0	-4,329,419	0	0	-4,329,419	0	0	-4,329,419	-4,329,419
99	997034	1,037,316	0	1,037,316	0	0	1,037,316	0	0	1,037,316	1,037,316
4	997052	0	-282,649	0	-282,649	-282,649	0	-99,249	0	-99,249	-99,249
99	997064	-375,326	0	-375,326	0	0	-375,326	0	0	-375,326	-375,326
99	997065	-1,849,552	0	-1,849,552	0	0	-1,849,552	0	0	-1,849,552	-1,849,552
99	997070	0	0	0	0	0	0	0	0	0	0
1	997080	0	3,574,695	0	3,574,695	3,574,695	0	1,255,790	0	1,255,790	1,255,790
1	997081	0	516,038	0	516,038	516,038	0	181,284	0	181,284	181,284
1	997082	0	297,013	0	297,013	297,013	0	104,341	0	104,341	104,341
1	997083	0	435,154	0	435,154	435,154	0	152,870	0	152,870	152,870
1	997084	0	508,955	0	508,955	508,955	0	178,796	0	178,796	178,796
E-OPS	997000	31,096,493	50,164,827	81,261,320	31,503,185	32,543,971	19,503,185	11,593,308	17,620,856	29,214,164	29,214,164
TOTAL SCHEDULE M ADDITIONS		36,188,352	58,523,602	94,711,954	22,052,602	37,913,620	59,966,222	14,135,750	20,609,982	34,745,732	34,745,732

**ELECTRIC SCHEDULE M ITEMS**  
 For Twelve Months Ended November 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-SCM-12A

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:										
1	997041 Rathdrum Turbine Lease, Tax	0	1,203,365	1,203,365	0	780,623	780,623	0	422,742	422,742
99	997043 Washington Deferred Power Costs	-9,025,240	0	-9,025,240	-9,025,240	0	-9,025,240	0	0	0
1	997044 Non-Monetary Power Costs	0	-158,054	-158,054	0	-102,530	-102,530	0	-55,524	-55,524
1	997045 Section 199 Manufacturing Deduction	0	4,879,813	4,879,813	0	3,165,535	3,165,535	0	1,714,278	1,714,278
4	997046 Nez Perce Settlement	16,796	0	16,796	22,008	0	22,008	-5,212	0	-5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-259,586	0	-259,586	0	0	0	-259,586	0	-259,586
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	179,396,766	179,396,766	0	114,865,955	114,865,955	0	64,530,811	64,530,811
99	997050 CS2 Levelized Return	-37,225	0	-37,225	0	0	0	-37,225	0	-37,225
99	997051 Wind Generation AFUDC - ID	96,656	0	96,656	0	0	0	96,656	0	96,656
4	997053 Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	15,245	0	15,245	17,204	0	17,204	-1,959	0	-1,959
99	997058 Colstrip Settlement	-615,084	0	-615,084	0	0	0	-615,084	0	-615,084
99	997059 Spokane River Relicensing PME	728,908	0	728,908	459,833	0	459,833	269,075	0	269,075
1	997061 CDA Lake Fund Settlement - AN	0	-183,334	-183,334	0	-118,929	-118,929	0	-64,405	-64,405
99	997061 CDA Lake Fund Settlement	-321,311	0	-321,311	-2,084	0	-2,084	-319,227	0	-319,227
4	997062 Gain on Sale of Office Bldg	0	196,092	196,092	0	127,236	127,236	0	68,856	68,856
1	997063 CDA Lake Settlement - AN	0	9,195,096	9,195,096	0	5,964,859	5,964,859	0	3,230,237	3,230,237
99	997063 CDA Lake Settlement	336,619	0	336,619	264,572	0	264,572	72,047	0	72,047
1	997067 CDA IPA Fund	0	-2,685	-2,685	0	-1,742	-1,742	0	-943	-943
1	997068 Noxon	0	56,729	56,729	0	36,800	36,800	0	19,929	19,929
1	997069 Lancaster Deferral	6,704,941	0	6,704,941	6,704,941	0	6,704,941	0	0	0
1	997072 CDA Fund Settlement Prepayment	0	1,166,666	1,166,666	0	756,816	756,816	0	409,850	409,850
99	997073 DSIT Amortization - ID	1,334,586	0	1,334,586	0	0	0	1,334,586	0	1,334,586
TOTAL SCHEDULE M DEDUCTIONS		-1,024,695	195,750,454	194,725,759	-1,558,766	125,474,623	123,915,857	534,071	70,275,831	70,809,902

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.653%	34.347%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.614%	31.386%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.242%	38.758%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.029%	35.971%
E-ALL	12	Net Electric Plant	100.000%	63.381%	36.619%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended November 30, 2010 Average of Monthly Averages Basis	Report ID: E-DTE-12A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	44,684,504	28,511,841	16,172,663
99	410100	Deferred Federal Income Tax Expense - Washington	436,932	436,932	0
99	410100	Deferred Federal Income Tax Expense - Idaho	6,101	0	6,101
		Sub-Total	45,127,537	28,948,773	16,178,764
14	411100	Deferred Federal Income Tax Expense - Allocated	-1,581,436	-1,009,067	-572,369
99	411100	Deferred Federal Income Tax Expense - Washington	-1,390,318	-1,390,318	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-557,251	0	-557,251
		Sub-Total	-3,529,005	-2,399,385	-1,129,620
		Total Deferred Federal Income Tax Expense	<u>41,598,532</u>	<u>26,549,388</u>	<u>15,049,144</u>
E-ALL	14	Net Allocated Schedule M	100.000%	63.807%	36.193%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended November 30, 2010 Average of Monthly Averages Basis	Report ID: E-INT-12A
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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 Weighted Cost			
E-APL	Net Rate Base		1,054,194,411	600,460,740
	Interest Deduction for FIT Calculation		56,870,138	19,815,204

- 1 From last WA GRC (UE-090134)
- 2 From last ID GRC (AVU-E-09-1)
- 3 Debt Cost from last GRCs

TAXES OTHER THAN FEDERAL INCOME TAX  
 For Twelve Months Ended November 30, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 E-OTX-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	22,788	22,788	0	14,783	14,783	0	8,005	8,005
1	408140	State Kwh Generation Tax	0	1,412,714	1,412,714	0	916,428	916,428	0	496,286	496,286
1	408150	R&P Property Tax--Production	0	10,253,189	10,253,189	0	6,651,244	6,651,244	0	3,601,945	3,601,945
1	408180	R&P Property Tax--Transmission	0	3,068,222	3,068,222	0	1,990,356	1,990,356	0	1,077,866	1,077,866
1	409100	State Income Tax--Montana & Oregon	0	-68,025	-68,025	0	-44,128	-44,128	0	-23,897	-23,897
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			0	14,688,888	14,688,888	0	9,528,683	9,528,683	0	5,160,205	5,160,205
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	15,834,125	0	15,834,125	15,834,125	0	15,834,125	0	0	0
99	408120	Municipal Occupation & License Tax	17,708,178	0	17,708,178	14,734,185	0	14,734,185	2,973,993	0	2,973,993
99	408160	Miscellaneous State or Local Tax--WA & ID	3,829	0	3,829	0	0	0	3,829	0	3,829
99	408170	R&P Property Tax--Distribution	4,638,305	0	4,638,305	2,826,159	0	2,826,159	1,812,146	0	1,812,146
99	409100	State Income Tax--Idaho	208,715	0	208,715	0	0	0	208,715	0	208,715
<b>TOTAL DISTRIBUTION</b>			38,393,152	0	38,393,152	33,394,469	0	33,394,469	4,998,683	0	4,998,683
<b>TOTAL TAXES OTHER THAN FIT</b>			38,393,152	14,688,888	53,082,040	33,394,469	9,528,683	42,923,152	4,998,683	5,160,205	10,158,888

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC UTILITY PLANT  
 For Twelve Months Ended November 30, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

Report ID:  
 E-PLT-12A  
 \*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*  
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Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	302000	Franchises & Consents	462,800	44,068,207	44,531,007	462,800	28,587,046	29,049,846	0	15,481,161	15,481,161
1	182324/81	CDA Settlement	0	46,306,166	46,306,166	0	30,038,810	30,038,810	0	16,267,356	16,267,356
99	182325	CDA Lake IPA Fund	87,825	0	87,825	0	0	0	87,825	0	87,825
1	303000	Misc Intangible Plant (303000)	153,179	2,220,536	2,373,715	153,179	1,440,462	1,593,641	0	780,074	780,074
4	C-IPL	Misc Intangible Plant - Mainframe Software (303100)	0	153,199	153,199	0	99,405	99,405	0	53,794	53,794
4	C-IPL	Misc Intangible Plant - PC Software (303110)	8,741	19,515,233	19,523,974	8,741	12,662,654	12,671,395	0	6,852,579	6,852,579
4	C-IPL	Misc Intangible Plant - PC Software (303110)	0	7,118,129	7,118,129	0	4,618,669	4,618,669	0	2,499,460	2,499,460
		<b>TOTAL INTANGIBLE PLANT</b>	<b>712,545</b>	<b>119,381,470</b>	<b>120,094,015</b>	<b>624,720</b>	<b>77,447,046</b>	<b>78,071,766</b>	<b>87,825</b>	<b>41,934,424</b>	<b>42,022,249</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	2,230,649	2,230,649	0	1,447,022	1,447,022	0	783,627	783,627
1	311XXX	Structures & Improvements	0	124,952,823	124,952,823	0	81,056,896	81,056,896	0	43,895,927	43,895,927
1	312000	Boiler Plant	0	167,274,190	167,274,190	0	108,510,767	108,510,767	0	58,763,423	58,763,423
1	314000	Turbogenerator Units	0	48,393,820	48,393,820	0	31,393,071	31,393,071	0	17,000,749	17,000,749
1	315000	Accessory Electric Equipment	0	26,930,752	26,930,752	0	17,469,979	17,469,979	0	9,460,773	9,460,773
1	316000	Miscellaneous Power Plant Equipment	0	15,654,946	15,654,946	0	10,155,363	10,155,363	0	5,499,583	5,499,583
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>0</b>	<b>385,437,180</b>	<b>385,437,180</b>	<b>0</b>	<b>250,033,098</b>	<b>250,033,098</b>	<b>0</b>	<b>135,404,082</b>	<b>135,404,082</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	56,492,948	56,492,948	0	36,646,975	36,646,975	0	19,845,973	19,845,973
1	331XXX	Structures & Improvements	0	40,928,663	40,928,663	0	26,550,424	26,550,424	0	14,378,239	14,378,239
1	332XXX	Reservoirs, Dams, & Waterways	0	118,231,455	118,231,455	0	76,696,745	76,696,745	0	41,534,710	41,534,710
1	333000	Waterwheels, Turbines, & Generators	0	144,969,667	144,969,667	0	94,041,823	94,041,823	0	50,927,844	50,927,844
1	334000	Accessory Electric Equipment	0	33,778,617	33,778,617	0	21,912,189	21,912,189	0	11,866,428	11,866,428
1	335XXX	Miscellaneous Power Plant Equipment	0	7,327,471	7,327,471	0	4,753,330	4,753,330	0	2,574,141	2,574,141
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,297,117	1,297,117	0	702,446	702,446
		<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>0</b>	<b>403,728,384</b>	<b>403,728,384</b>	<b>0</b>	<b>261,898,603</b>	<b>261,898,603</b>	<b>0</b>	<b>141,829,781</b>	<b>141,829,781</b>
<b>OTHER PRODUCTION PLANT:</b>											
1	340200	Land & Land Rights	0	877,063	877,063	0	568,951	568,951	0	308,112	308,112
1	341000	Structures & Improvements	0	15,823,248	15,823,248	0	10,264,541	10,264,541	0	5,558,707	5,558,707
1	342000	Fuel Holders, Producers, & Accessories	0	21,143,213	21,143,213	0	13,715,602	13,715,602	0	7,427,611	7,427,611
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,191,467	14,191,467	0	7,685,313	7,685,313
1	344000	Generators	0	198,908,549	198,908,549	0	129,031,976	129,031,976	0	69,876,573	69,876,573
1	345000	Accessory Electric Equipment	0	16,543,372	16,543,372	0	10,731,685	10,731,685	0	5,811,687	5,811,687
1	346000	Miscellaneous Power Plant Equipment	0	1,530,765	1,530,765	0	993,007	993,007	0	537,758	537,758
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>0</b>	<b>276,702,990</b>	<b>276,702,990</b>	<b>0</b>	<b>179,497,229</b>	<b>179,497,229</b>	<b>0</b>	<b>97,205,761</b>	<b>97,205,761</b>
		<b>TOTAL PRODUCTION PLANT</b>	<b>0</b>	<b>1,065,868,554</b>	<b>1,065,868,554</b>	<b>0</b>	<b>691,428,930</b>	<b>691,428,930</b>	<b>0</b>	<b>374,439,624</b>	<b>374,439,624</b>

ELECTRIC UTILITY PLANT  
 For Twelve Months Ended November 30, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

Report ID:  
 E-PLT-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	16,486,606	16,486,606	0	10,694,861	10,694,861	0	5,791,745	5,791,745
1	352XXX	Structures & Improvements	0	16,093,493	16,093,493	0	10,439,849	10,439,849	0	5,653,644	5,653,644
1	353000	Station Equipment	0	181,847,549	181,847,549	0	117,964,505	117,964,505	0	63,883,044	63,883,044
1	354000	Towers & Fixtures	0	17,116,040	17,116,040	0	11,103,175	11,103,175	0	6,012,865	6,012,865
1	355000	Poles & Fixtures	0	132,722,056	132,722,056	0	86,096,798	86,096,798	0	46,625,258	46,625,258
1	356000	Overhead Conductors & Devices	0	106,701,876	106,701,876	0	69,217,507	69,217,507	0	37,484,369	37,484,369
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,690,180	1,690,180	0	915,308	915,308
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,511,518	1,511,518	0	818,554	818,554
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,214,526	1,214,526	0	657,720	657,720
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>477,775,426</b>	<b>477,775,426</b>	<b>0</b>	<b>309,932,919</b>	<b>309,932,919</b>	<b>0</b>	<b>167,842,507</b>	<b>167,842,507</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,283,847	0	4,283,847	3,319,881	0	3,319,881	963,966	0	963,966
99	360400	Land Easements	261,179	0	261,179	58,169	0	58,169	203,010	0	203,010
99	361000	Structures & Improvements	14,107,209	0	14,107,209	9,624,802	0	9,624,802	4,482,407	0	4,482,407
99	362000	Station Equipment	94,051,390	0	94,051,390	60,242,607	0	60,242,607	33,808,783	0	33,808,783
99	364000	Poles, Towers, & Fixtures	220,128,138	0	220,128,138	133,475,989	0	133,475,989	86,652,149	0	86,652,149
99	365000	Overhead Conductors & Devices	143,074,618	0	143,074,618	85,205,561	0	85,205,561	57,869,057	0	57,869,057
99	366000	Underground Conduit	76,000,269	0	76,000,269	46,988,915	0	46,988,915	29,011,354	0	29,011,354
99	367000	Underground Conductors & Devices	125,653,603	0	125,653,603	80,518,135	0	80,518,135	45,135,468	0	45,135,468
99	368000	Line Transformers	173,154,963	0	173,154,963	112,877,580	0	112,877,580	60,277,383	0	60,277,383
99	369XXX	Services	117,146,121	0	117,146,121	72,726,107	0	72,726,107	44,420,014	0	44,420,014
99	370000	Meters	45,380,182	0	45,380,182	16,600,653	0	16,600,653	28,779,529	0	28,779,529
99	373XXX	Street Light & Signal Systems	30,101,896	0	30,101,896	17,021,618	0	17,021,618	13,080,278	0	13,080,278
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,043,343,415</b>	<b>0</b>	<b>1,043,343,415</b>	<b>638,660,017</b>	<b>0</b>	<b>638,660,017</b>	<b>404,683,398</b>	<b>0</b>	<b>404,683,398</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	818,677	3,188,883	4,007,560	371,603	2,069,139	2,440,742	447,074	1,119,744	1,566,818
4	390XXX	Structures & Improvements	6,785,014	35,137,831	41,922,845	1,877,033	22,799,533	24,676,566	4,907,981	12,338,298	17,246,279
4	391XXX	Office Furniture & Equipment	0	26,962,788	26,962,788	0	17,495,075	17,495,075	0	9,467,713	9,467,713
4	392XXX	Transportation Equipment	10,338,588	6,144,763	16,483,351	7,327,915	3,987,091	11,315,006	3,010,673	2,157,672	5,168,345
4	393000	Stores Equipment	307,944	1,151,057	1,459,001	127,729	746,875	874,604	180,215	404,182	584,397
4	394000	Tools, Shop & Garage Equipment	1,746,045	4,598,371	6,344,416	1,310,006	2,983,699	4,293,705	436,039	1,614,672	2,050,711
4	395000	Laboratory Equipment	370,102	1,528,366	1,898,468	229,195	991,696	1,220,891	140,907	536,670	677,577
4	396XXX	Power Operated Equipment	22,057,723	8,992,453	31,050,176	14,281,676	5,834,843	20,116,519	7,776,047	3,157,610	10,933,657
4	397XXX	Communications Equipment	11,373,820	44,079,755	55,453,575	5,950,195	28,601,590	34,551,785	5,423,625	15,478,165	20,901,790
4	398000	Miscellaneous Equipment	5,685	348,833	354,518	1,453	226,344	227,797	4,232	122,489	126,721
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL GENERAL PLANT</b>	<b>53,803,598</b>	<b>132,133,100</b>	<b>185,936,698</b>	<b>31,476,805</b>	<b>85,735,885</b>	<b>117,212,690</b>	<b>22,326,793</b>	<b>46,397,215</b>	<b>68,724,008</b>
99	107XXX	TOTAL PLANT IN SERVICE	1,097,859,558	1,795,158,550	2,893,018,108	670,761,542	1,164,544,780	1,835,306,322	427,098,016	630,613,770	1,057,711,786
		CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		<b>GROSS ELECTRIC PLANT</b>	<b>1,097,859,558</b>	<b>1,795,158,550</b>	<b>2,893,018,108</b>	<b>670,761,542</b>	<b>1,164,544,780</b>	<b>1,835,306,322</b>	<b>427,098,016</b>	<b>630,613,770</b>	<b>1,057,711,786</b>



ELECTRIC UTILITY PLANT  
 For Twelve Months Ended November 30, 2010  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
***** ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	256,813,711	256,813,711	0	166,595,054	166,595,054	0	90,218,657	90,218,657
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-193,579	-193,579	0	-125,575	-125,575	0	-68,004	-68,004
1	108000	Hydro Production Plant	0	101,067,475	101,067,475	0	65,562,471	65,562,471	0	35,505,004	35,505,004
1	108X03	Other Production Plant	0	58,339,354	58,339,354	0	37,844,739	37,844,739	0	20,494,615	20,494,615
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-46,812	-46,812	0	-30,367	-30,367	0	-16,445	-16,445
1	108X04	Transmission Plant	316,410,002	162,130,402	162,130,402	193,472,060	105,173,992	105,173,992	122,937,942	56,956,410	56,956,410
E-ADP	108X05	Distribution Plant	-88,457	0	-88,457	-54,088	0	-54,088	-34,369	0	-34,369
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	15,893,748	45,764,895	61,658,643	8,861,580	29,695,010	38,556,590	7,032,168	16,069,885	23,102,053
E-ADP	108X06	General Plant - Non-Transportation	3,962,184	2,354,973	6,317,157	2,808,355	1,528,048	4,336,403	1,153,829	826,925	1,980,754
E-ADP	108X07	General Plant - Transportation	336,177,477	626,230,419	962,407,896	205,087,907	406,243,372	611,331,279	131,089,570	219,987,047	351,076,617
TOTAL ACCUMULATED DEPRECIATION											
***** ACCUMULATED AMORTIZATION											
1	111X2030	Intangible Plant--Production & Transmission	28,768	4,742,687	4,771,455	28,768	3,057,919	3,086,687	0	1,656,000	1,656,000
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	280	110,958	0	152	152
4	111X06	Leasehold Improvements (From Report C-AAM)	0	87,076	87,076	0	56,500	56,500	0	30,576	30,576
E-CAM	111X08	Intangible Plant-Computer Software	4,581	13,876,661	13,881,242	4,581	9,004,010	9,008,591	0	4,872,651	4,872,651
TOTAL ACCUMULATED AMORTIZATION											
***** NET ELECTRIC UTILITY PLANT											
			761,538,054	1,150,250,043	1,911,788,097	465,529,608	746,182,699	1,211,712,307	296,008,446	404,067,344	700,075,790

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.0000%	0.000%	0.000%

NOTE 1 - Asset Recovery Obligation Accounts 317000, 347000, 374000 and 399100 are automatically eliminated; however, the Accumulated Depreciation has to be removed manually.

ADJUSTMENTS TO NET ELECTRIC UTIL PLT  
 For Twelve Months Ended November 30, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 E-APL-12A

Ref/Basis	Description (Accounts)	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total		
		Direct	Allocated	Direct	Allocated	Direct	Allocated			
E-PLT	NET ELECTRIC PLANT IN SERVICE	761,538,054	1,150,250,043	1,911,788,097	465,529,608	746,182,699	1,211,712,307	296,008,446	404,067,344	700,075,790
ADJUSTMENTS:										
ACCUMULATED DEFERRED INCOME TAX:										
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	ADFIT - KF Reserve (190420)	757,370	0	757,370	757,370	0	757,370	0	0	0
99	CIAC--Distribution Plant (190610)	0	0	0	0	0	0	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	108,681	108,681	0	70,519	70,519	0	38,162	38,162
12	Deferred F.I.T. - Plant In Service (282900)	0	-250,147,929	-250,147,929	0	-158,546,259	-158,546,259	0	-91,601,670	-91,601,670
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-12,115,192	-12,115,192	0	-7,861,063	-7,861,063	0	-4,254,129	-4,254,129
99	ADFIT - Boulder Park Idaho Write Off (190040)	613,023	0	613,023	0	0	0	613,023	0	613,023
99	ADFIT - WNF3 (283120)	-4,072,799	0	-4,072,799	-4,072,799	0	-4,072,799	0	0	0
99	Spokane River Relicensing (283322)	-276,718	0	-276,718	-256,315	0	-256,315	-20,403	0	-20,403
99	Spokane River PM&Es (283323)	-209,827	0	-209,827	-150,487	0	-150,487	-59,340	0	-59,340
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,453,090	-3,453,090	0	-2,240,019	-2,240,019	0	-1,213,071	-1,213,071
99	ADFIT - Lake CDA CDR Fund (283324)	-39,123	0	-39,123	-39,123	0	-39,123	0	0	0
1	ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA IPA Fund Deposit (283325)	-30,739	0	-30,739	-1,539,057	0	-1,539,057	-30,739	0	-30,739
99	ADFIT - MT Lease Payments (283365)	-2,358,573	0	-2,358,573	-1,539,057	0	-1,539,057	-799,516	0	-799,516
1	CDA Lake Settlement (283382)	0	-12,782,543	-12,782,543	0	-8,292,036	-8,292,036	0	-4,490,507	-4,490,507
99	CDA Lake Settlement (283382)	-640,854	0	-640,854	-532,935	0	-532,935	-107,919	0	-107,919
12	Electric portion of Bond Redemptions (283850)	0	-2,660,565	-2,660,565	0	-1,686,293	-1,686,293	0	-974,272	-974,272
1	Colstrip PCB (283200)	0	-545,270	-545,270	0	-353,717	-353,717	0	-191,553	-191,553
1	TOTAL ACCUM DEFERRED INCOME TAX	-6,258,240	-281,595,908	-287,854,148	-5,853,346	-1,788,908,868	-1,847,622,214	-404,894	-102,687,040	-103,091,934
OTHER ADJUSTMENTS:										
99	Kettle Falls Disallowed Plant (101030)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,693,909	0	5,693,909	4,086,871	0	4,086,871	1,607,038	0	1,607,038
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	Boulder Park Disallowed Accumulated Depr (108050)	848,506	0	848,506	0	0	0	848,506	0	848,506
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	108,085	0	108,085	0	0	0	108,085	0	108,085
99	Invest in Exchange Power (124900, 124930)	22,662,392	0	22,662,392	22,662,392	0	22,662,392	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
E-ALL	Colstrip Disallowed AFUDC (111100)	-2,319,347	0	-2,319,347	-743,310	0	-743,310	-1,576,037	0	-1,576,037
99	Colstrip 3 AFUDC Reallocation	0	0	0	-1,698,417	0	-1,698,417	1,698,417	0	1,698,417
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	790,642	0	790,642	732,343	0	732,343	58,299	0	58,299
99	Spokane River PM&Es (182323)	626,297	0	626,297	453,724	0	453,724	172,573	0	172,573
99	CDA CDR Fund (182324)	111,780	0	111,780	111,780	0	111,780	0	0	0
99	CDA Lake Settlement (182382)	1,522,672	0	1,522,672	1,522,672	0	1,522,672	0	0	0
99	CDA Lake Settlement (186382)	308,340	0	308,340	0	0	0	308,340	0	308,340
99	Montana Riverbed Settlement (186360)	6,738,778	0	6,738,778	4,454,446	0	4,454,446	2,284,332	0	2,284,332
99	Nez Perce Settlement - Idaho (186800)	319,043	0	319,043	0	0	0	319,043	0	319,043
4	Gain on Sale of General Office Bldg (253850)	0	-310,479	-310,479	0	0	0	-201,457	-109,022	-310,479
4	TOTAL OTHER ADJUSTMENTS	31,031,681	-310,479	30,721,202	27,445,775	-201,457	27,244,318	3,585,906	-109,022	3,476,884
NET RATE BASE:										
		786,311,495	868,343,656	1,654,655,151	487,122,037	567,072,374	1,054,194,411	299,189,458	301,271,282	600,460,740
ALLOCATION RATIOS:										
E-ALL	1	Production/Transmission Ratio	100.000%			64.870%				35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%			64.886%				35.114%
E-ALL	12	Net Electric Plant	100.000%			63.381%				36.619%
E-ALL	13	Net Electric General Plant	100.000%			63.004%				36.996%
E-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	0	0	0	0
	TOTAL	0	0	0	0
7	404X31 Mainframe Software	5,218,571	3,767,443	1,014,334	436,794
8		124,712	0	87,151	37,561
9		9,703	7,660	2,043	0
	TOTAL	5,352,986	3,775,103	1,103,528	474,355
7	404X32 PC Software	810,761	585,313	157,588	67,861
8		85,773	0	59,940	25,833
9		0	0	0	0
	TOTAL	896,534	585,313	217,528	93,694
7	404X50 Leasehold Improvements	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:

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

<b>ALLOCATION OF COMM DEPRECIATION EXPENSE</b> 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 Gas
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:

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL 8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL 9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

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

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
99	389XXX	Land & Land Rights	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 0	477,164	0	0	0	477,164	477,164	0	0	0	0	0	0
99		Utility 1	472,600	0	0	0	472,600	0	0	0	0	472,600	0	472,600
99		Utility 2	4,086,500	0	0	0	4,086,500	0	0	0	0	0	342,040	342,040
7		Utility 7	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
9		Utility 9 - Wa	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
9		Utility 9 - Idaho	273,535	0	0	215,942	345,167	0	0	0	57,593	0	0	0
9		Utility 9 - Allocated	6,342,416	371,603	447,074	3,188,883	4,007,560	576,272	92,058	851,886	1,520,216	472,600	342,040	814,640
		TOTAL ACCOUNT												
99	390XXX	Structures & Improvements	3,457,461	502,260	1,388,243	1,566,958	3,457,461	0	0	0	0	0	0	0
99		Utility 0	939,798	0	0	0	939,798	939,798	0	0	0	0	0	0
99		Utility 1	3,392,122	0	0	0	3,392,122	0	0	0	0	3,392,122	0	3,392,122
99		Utility 2	41,331,854	0	0	0	41,331,854	0	0	0	0	0	3,459,476	3,459,476
7		Utility 7	1,741,431	1,374,773	0	0	1,374,773	366,658	0	0	366,658	0	0	0
9		Utility 9 - Wa	4,458,469	0	3,519,738	0	3,519,738	0	938,731	0	938,731	0	0	0
9		Utility 9 - Idaho	4,727,554	0	0	3,732,168	3,732,168	0	0	995,386	995,386	0	0	0
9		Utility 9 - Allocated	60,048,689	1,877,033	4,907,981	35,137,831	41,922,845	1,306,456	938,731	9,029,058	11,274,245	3,392,122	3,459,476	6,851,598
		TOTAL ACCOUNT												
99	391XXX	Office Furniture & Equipment, Computer Hardware	1,440,317	0	0	1,440,317	1,440,317	0	0	0	0	0	0	0
99		Utility 0	35,353,111	0	0	25,522,471	25,522,471	0	0	6,871,584	6,871,584	0	2,959,055	2,959,055
7		Utility 7	387,774	0	0	0	387,774	0	0	270,984	270,984	0	116,790	116,790
8		Utility 8	37,181,202	0	0	26,962,788	26,962,788	0	0	7,142,568	7,142,568	0	3,075,845	3,075,845
		TOTAL ACCOUNT												
99	392XXX	Transportation Equipment	13,906,405	6,374,813	2,457,014	5,074,578	13,906,405	3,088,339	1,053,490	883,365	5,025,194	0	0	0
99		Utility 0	5,025,194	0	0	0	5,025,194	0	0	0	0	0	0	0
99		Utility 1	2,075,632	0	0	0	2,075,632	0	0	0	0	2,075,632	0	2,075,632
99		Utility 2	454,239	0	0	0	454,239	0	0	88,294	88,294	0	38,021	38,021
7		Utility 7	1,207,299	953,102	0	0	953,102	254,197	0	0	254,197	0	0	0
9		Utility 9 - Wa	701,322	0	553,659	0	553,659	0	147,663	0	147,663	0	0	0
9		Utility 9 - Idaho	940,202	0	0	742,242	742,242	0	0	197,960	197,960	0	0	0
9		Utility 9 - Allocated	24,310,313	7,327,915	3,010,673	6,144,763	16,483,351	3,342,536	1,201,153	1,169,619	5,713,308	2,075,632	38,021	2,113,653
		TOTAL ACCOUNT												

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
99	393000	Stores Equipment	387,802	10,739	14,745	362,318	387,802	0	0	0	0	0	0	0
99		Utility 0	84,271	0	0	0	84,271	84,271	0	0	0	0	0	0
99		Utility 1	57,227	0	0	0	57,227	0	0	0	0	57,227	0	57,227
99		Utility 2	148,192	116,990	0	0	116,990	31,202	0	0	31,202	0	0	0
9		Utility 9 - Wa	209,602	0	165,470	0	165,470	0	44,132	0	44,132	0	0	0
9		Utility 9 - Idaho	999,099	0	0	788,739	788,739	0	0	210,360	210,360	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	57,227
TOTAL ACCOUNT			3,431,032	1,275,811	428,546	1,726,675	3,431,032	0	0	0	0	0	0	0
99	394000	Tools, Shop, & Garage Equipment	1,876,339	0	0	0	1,876,339	996,858	454,940	424,541	1,876,339	0	0	0
99		Utility 0	951,608	0	0	0	951,608	0	0	0	0	951,608	0	951,608
99		Utility 1	3,645,309	0	0	2,631,658	2,631,658	0	0	708,539	708,539	0	305,112	305,112
7		Utility 2	1,040,990	0	0	0	1,040,990	0	0	727,465	727,465	0	313,525	313,525
8		Utility 7	43,315	34,195	0	0	34,195	9,120	0	0	9,120	0	0	0
9		Utility 8	9,492	0	7,493	0	7,493	0	1,999	0	1,999	0	0	0
9		Utility 9 - Wa	304,057	0	0	240,038	240,038	0	0	64,019	64,019	0	0	0
9		Utility 9 - Idaho	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	1,570,245
TOTAL ACCOUNT			1,407,587	214,701	136,280	1,056,606	1,407,587	0	0	0	0	0	0	0
99	395000	Laboratory Equipment	304,628	0	0	0	304,628	99,134	32,331	173,163	304,628	0	0	0
99		Utility 0	267,476	0	0	0	267,476	0	0	0	0	267,476	0	267,476
99		Utility 1	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
7		Utility 2	8,520	0	0	0	8,520	0	0	5,954	5,954	0	2,566	2,566
8		Utility 7	18,359	14,494	0	0	14,494	3,865	0	0	3,865	0	0	0
9		Utility 8	5,861	0	4,627	0	4,627	0	1,234	0	1,234	0	0	0
9		Utility 9 - Wa	272,336	0	0	214,996	214,996	0	0	57,340	57,340	0	0	0
9		Utility 9 - Idaho	2,640,430	229,195	140,907	1,528,366	1,898,468	102,999	33,565	305,587	442,151	267,476	32,335	299,811
TOTAL ACCOUNT			29,196,477	13,718,917	7,366,959	8,110,601	29,196,477	0	0	0	0	0	0	0
99	396XXX	Power Operated Equipment	3,839,062	0	0	0	3,839,062	2,662,392	812,640	364,030	3,839,062	0	0	0
99		Utility 0	43,834	0	0	0	43,834	0	0	0	0	43,834	0	43,834
99		Utility 1	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
7		Utility 2	712,849	562,759	0	0	562,759	150,090	0	0	150,090	0	0	0
9		Utility 7	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0
9		Utility 9 - Wa	610,396	0	481,877	0	481,877	0	0	128,519	128,519	0	0	0
9		Utility 9 - Idaho	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	90,207
TOTAL ACCOUNT			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	90,207

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Total	Direct - Wa	Direct - Idaho	Total	Direct - Oregon	Allocated	Total
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****												
99	397XXX	Communication Equipment	39,811,519	5,585,189	2,213,252	39,811,519	0	0	0	0	0	0
99		Utility 0	726,306	0	0	0	425,878	300,428	0	0	0	0
99		Utility 1	539,652	0	0	0	0	0	0	539,652	0	539,652
7		Utility 2	8,731,161	0	0	6,303,287	0	0	1,697,076	0	730,798	730,798
8		Utility 7	926,079	0	0	0	0	0	647,163	0	278,916	278,916
9		Utility 8	462,355	365,006	0	365,006	97,349	0	97,349	0	0	0
9		Utility 9 - Wa	4,066,594	0	3,210,373	3,210,373	0	856,221	856,221	0	0	0
9		Utility 9 - Idaho	7,300,513	0	0	5,763,390	0	0	1,537,123	0	0	0
9		Utility 9 - Allocated	62,564,179	5,950,195	5,423,625	55,453,575	523,227	1,156,649	3,881,362	539,652	1,009,714	1,549,366
TOTAL ACCOUNT												
99	398000	Miscellaneous Equipment	8,749	0	2,299	8,749	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	493	0	0	0	0	0	0	493	0	493
7		Utility 2	466,447	0	0	336,742	0	0	90,663	0	39,042	39,042
9		Utility 7	1,840	1,453	0	1,453	387	0	0	0	0	0
9		Utility 9 - Wa	2,448	0	1,933	1,933	0	515	1,505	0	0	0
9		Utility 9 - Idaho	7,146	0	0	5,641	0	0	1,505	0	0	0
9		Utility 9 - Allocated	487,123	1,453	4,232	354,518	387	515	92,168	493	39,042	39,535
TOTAL ACCOUNT												
TOTAL GENERAL PLANT			242,237,535	31,476,805	22,326,793	185,936,698	9,785,810	4,845,488	25,207,409	7,800,644	8,661,483	16,462,127

ALLOCATION RATIOS:

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

<b>ACCUMULATED DEPRECIATION COMMON GENERAL PLANT</b> For Twelve Months Ended November 30, 2010 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - 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

Accumulated Depreciation - 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:

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



COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended November 30, 2010		Report ID: E-ADP-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

***** SYSTEM ***** WASHINGTON ***** IDAHO *****			*****		*****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Total
<b>DISTRIBUTION PLANT:</b>						
E-PLT	360200	Plant in Service	1,043,343,415	0	1,043,343,415	638,660,017
E-PLT		Less Land and Land Rights	4,283,847	0	4,283,847	3,319,881
		Depreciable Distribution Plant	1,039,059,568	0	1,039,059,568	403,719,432
		Percentage	0.000%	0.000%	100.000%	38.854%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>						
108X05		Accumulated Depreciation	0	0	316,410,002	122,937,942
108X05		Utility 0 Asset Recovery Obligation (Note 1)	0	0	-88,457	-34,369
<b>JURISDICTIONAL ALLOCATION:</b>						
99	108X05	Accumulated Depreciation	316,410,002	0	316,410,002	122,937,942
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-88,457	0	-88,457	-34,369
<b>GENERAL PLANT - NON TRANSPORTATION</b>						
E-PLT		General Plant In Service	53,803,598	132,133,100	185,936,698	22,326,793
E-PLT	389XXX	Less: General Land and Land Rights	818,677	3,188,883	4,007,560	447,074
E-PLT	392XXX	Less: General Transportation Plant	10,338,588	6,144,763	16,483,351	3,010,673
		Depreciable Non Transport General Plant	42,646,333	122,799,454	165,445,787	18,869,046
		Percentage	74.223%	74.223%	100.000%	11.405%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>						
C-ADP	108X06	Accumulated Depreciation--Electric General Plant	45,764,895	61,658,643	107,423,538	7,032,168
	403X60	Common Depreciation Expense (C-DEP)	4,709,983	6,345,719	11,055,702	723,729
	403X60	Washington Depreciation Expense (C-DEP)	0	85,490	85,490	0
	403X60	Idaho Depreciation Expense (C-DEP)	0	326,426	326,426	326,426
	403X60	Depreciation Expense	2,197,717	2,836,366	5,034,083	192,565
		Total Depreciation Expense	2,686,301	6,907,700	9,594,001	1,242,720
<b>JURISDICTIONAL ALLOCATION:</b>						
4	108X06	Accumulated Depreciation--Electric General Plant	15,893,748	45,764,895	61,658,643	7,032,168
4	403X60	Depreciation Expense (C-DEP)	1,635,736	4,709,983	6,345,719	723,729
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	411,916	0	411,916	0
4	403X60	Depreciation Expense	638,649	2,197,717	2,836,366	326,426
		Total Depreciation Expense	2,686,301	6,907,700	9,594,001	1,242,720
<b>GENERAL PLANT--TRANSPORTATION</b>						
E-PLT	392XXX	Transportation General Plant	10,338,588	6,144,763	16,483,351	3,010,673
		Percentage	37.279%	37.279%	100.000%	18.265%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>						
C-ADP	108X07	Accumulated Depreciation--Electric General Plant	2,354,973	6,317,157	8,672,130	1,153,829
	403X70	Depreciation Expense (C-DEP)	5,120	13,733	18,853	2,508
	403X70	Depreciation Expense	53,803	119,473	173,276	25,936
<b>JURISDICTIONAL ALLOCATION:</b>						
4	108X07	Accum Dep--Elect Genl Plant (Electric Portion)	3,962,184	2,354,973	6,317,157	1,153,829
4	403X70	Depreciation Expense (C-DEP)	8,613	5,120	13,733	2,508
4	403X70	Depreciation Expense	65,670	53,803	119,473	25,936
		Total Depreciation Expense	74,283	58,923	133,206	28,444
<b>ALLOCATION RATIOS:</b>						
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	100.000%	100.000%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT		Report ID: C-IPL-12A	
For Twelve Months Ended November 30, 2010			
Average of Monthly Averages Basis			
***** ELECTRIC *****	***** GAS NORTH *****	***** OREGON GAS *****	
Direct - Wa	Direct - Idaho	Allocated	Total
Direct - Wa	Direct - Idaho	Allocated	Total
303000	Intangible Plant		
99	Utility 1	812,788	0
7	Utility 7	0	0
9	Utility 9	194,058	0
	TOTAL ACCOUNT	1,006,846	0
303100	Misc Intangible Plant - Mainframe Software		
99	Utility 0	786,188	0
99	Utility 2	46,440	0
7	Utility 7	25,955,128	0
8	Utility 8	623,561	0
	TOTAL ACCOUNT	27,411,317	0
303110	Misc Intangible Plant - PC Software		
99	Utility 0	714,852	0
99	Utility 1	18,042	0
99	Utility 2	1,093	0
7	Utility 7	8,869,665	0
8	Utility 8	534,172	0
	TOTAL ACCOUNT	10,137,824	0
	TOTAL	38,555,987	0

ALLOCATION RATIOS:

E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%
E-ALL 8	Gas North/Oregon 4-Factor	100.000%
E-ALL 9	Elec/Gas North 4-Factor	100.000%
E-ALL 99	Not Allocated	0.000%

72.193%
0.000%
78.945%
0.000%

19.437%
69.882%
21.055%
0.000%

8.370%
30.118%
0.000%
0.000%

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		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 Gas
Accum Amort (111X30, 111X31, 111X32)				
99	867,000	867,000	0	0
99	7,518	0	7,518	0
99	27,574	0	0	27,574
7	18,001,814	12,996,050	3,499,013	1,506,752
8	538,221	0	376,120	162,101
9	23,044	18,192	4,852	0
	<u>19,465,171</u>	<u>13,881,242</u>	<u>3,887,503</u>	<u>1,696,427</u>

Accum Amort--Leasehold Improvements (111X50, 111X60)				
2	37,196	0	0	37,196
7	106,544	76,917	20,709	8,918
9	12,869	10,159	2,710	0
	<u>156,609</u>	<u>87,076</u>	<u>23,419</u>	<u>46,114</u>

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE		Report ID: E-CAM-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
		Plant in Service					
E-PLT	303000	0	153,199	153,199	0	99,405	99,405
E-PLT	303100	8,741	19,515,233	19,523,974	8,741	12,662,654	12,671,395
E-PLT	303110	0	7,118,129	7,118,129	0	4,618,669	4,618,669
		8,741	26,786,561	26,795,302	8,741	17,380,728	17,389,469
		99.967%		100.000%	0.000%		
		ALLOCATION BASED ON DEPRECIABLE PLANT:					
C-AAM	111		13,876,661	13,881,242	4,581		
C-AAM	404		4,609,644	4,611,166	1,522		
		4,581	13,876,661	13,881,242	4,581	9,004,010	9,008,591
		1,522	4,609,644	4,611,166	1,522	2,991,014	2,992,536
		100.000%			64.886%		
					35.114%		
		ALLOCATION RATIOS:					
E-ALL	4	Jurisdictional 4-Factor Ratio					

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

	Total	Electric	Gas North	Oregon Gas		
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-14,908,072	-10,762,584	-2,897,682	-1,247,806
8	282900	Utility 8	0	0	0	0
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:

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

<p><b>ELECTRIC RATE OF RETURN</b>                  For Month Ended November 30, 2010                  Average of Monthly Averages Basis</p>	<p>Report ID:                  E-ROR-1A</p>
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	11,059,709	6,329,867	4,729,842
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,051	16,051
			11,059,709	6,313,816	4,745,893
Adjusted Net Operating Income					
E-APL		Electric Net Rate Base	1,680,858,061	1,072,251,995	608,606,066
RATE OF RETURN			0.658%	0.589%	0.780%

RESULTS OF OPERATIONS

AVISTA UTILITIES

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

Report ID:  
 E-ALL-1A

Basis	Ref	Description	System	Washington	Idaho
1	Input	Production/Transmission Ratio	100.000%	64.870%	35.130%
2	Input	Number of Customers Percent	358,207 100.000%	235,225 65.667%	122,982 34.333%
3	E-OPS	Direct Distribution Operating Expense Percent	1,752,927 100.000%	1,077,648 61.477%	675,279 38.523%
	Input	Jurisdictional 4-Factor Ratio			
		Direct O&M Accts 500 - 598	20,593,051	12,739,286	7,853,765
		Direct O&M Accts 901 - 935	5,591,094	3,960,362	1,630,732
		Total	26,184,145	16,699,648	9,484,497
		Percentage	100.000%	63.778%	36.222%
		Direct Labor Accts 500 - 598	8,419,500	5,779,737	2,639,763
		Direct Labor Accts 901 - 935	2,702,659	2,085,652	617,907
		Total	11,122,159	7,865,389	3,256,770
		Percentage	100.000%	70.718%	29.282%
		Number of Customers	356,620	234,243	122,377
		Percentage	100.000%	65.684%	34.316%
		Net Direct Plant	730,996,572	433,958,741	297,037,831
		Percentage	100.000%	59.365%	40.635%
		Total Percentages	400,000%	259.545%	140.455%
		Percent	100.000%	64.886%	35.114%

RESULTS OF OPERATIONS

AVISTA UTILITIES

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

Basis	Ref	Description	System	Washington	Idaho
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North
		Direct O&M Accts 500 - 894	51,081,946	45,988,228	3,116,832
		Direct O&M Accts 901 - 935	51,945,284	35,419,000	12,684,856
		Direct O&M Accts 901 - 905 Utility 9 Only	3,516,695	2,172,122	1,344,573
		Adjustments	0		XXXXXX
		Total	106,543,925	83,579,350	17,146,261
		Percentage	100.000%	78.446%	16.093%
		Direct Labor Accts 500 - 894	55,092,383	43,337,007	8,181,894
		Direct Labor Accts 901 - 935	5,731,661	4,212,733	361,664
		Direct Labor Accts 901 - 905 Utility 9 Only	3,029,709	1,871,330	1,158,379
		Total	63,853,753	49,421,070	9,701,937
		Percentage	100.000%	77.397%	15.194%
		Number of Customers at 12/31/09	672,970	356,620	220,748
		Percentage	100.000%	52.992%	32.802%
		Net Direct Plant	2,269,179,267	1,813,979,169	309,908,801
		Percentage	100.000%	79.940%	13.657%
		Total Percentages	400,000%	288.775%	77.746%
		Average (CD AA)	100,000%	72.193%	19.437%
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North
		Direct O&M Accts 500 - 894	5,093,718	0	3,116,832
		Direct O&M Accts 901 - 935	16,526,284	0	12,684,856
		Direct O&M Accts 901 - 905 (Utility 9 only)	1,344,573	0	1,344,573
		Total	22,964,575	0	17,146,261
		Percentage	100.000%	0.000%	74.664%
		Direct Labor Accts 500 - 894	11,755,376	0	8,181,894
		Direct Labor Accts 901 - 935	1,518,928	0	361,664
		Direct Labor Accts 901 - 905 (Utility 9 only)	1,158,379	0	1,158,379
		Total	14,432,683	0	9,701,937
		Percentage	100.000%	0.000%	67.222%
		Number of Customers at 12/31/09	316,350	0	220,748
		Percentage	100.000%	0.000%	69.780%
		Net Direct Plant	450,456,474	0	305,689,899
		Percentage	100.000%	0.000%	67.862%
		Total Percentages	400,000%	0.000%	279.528%
		Average (GD AA)	100,000%	0.000%	69.882%



RESULTS OF OPERATIONS

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

Report ID:  
 E-ALL-1A

Basis	Ref	Description	System	Washington	Idaho
Input		Elec/Gas North 4-Factor			
		Direct O&M Accts 500 - 894		45,988,228	3,116,832
		Direct O&M Accts 901 - 935		35,419,000	12,684,856
		Adjustments		0	0
		Total		81,407,228	15,801,688
		Percentage		83.745%	16.255%
		Direct Labor Accts 500 - 894		43,337,007	8,181,894
		Direct Labor Accts 901 - 935		4,212,733	361,664
		Total		47,549,740	8,543,558
		Percentage		84.769%	15.231%
		Number of Customers at 12/31/09		356,620	220,748
		Percentage		61.766%	38.234%
		Net Direct Plant		1,802,725,506	305,689,899
		Percentage		85.501%	14.499%
9		Total Percentages		400,000%	400,000%
		Average (CD AN/ID/WA)		100,000%	100,000%
10	E-PLT	Net Electric Distribution Plant		458,604,383	287,003,558
		Percent		61.507%	38.493%
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)		4,973,507	2,776,935
		Percent		64.171%	35.829%
12	E-PLT	Net Electric Plant		1,237,133,431	711,857,018
		Percent		63.476%	36.524%
13	E-PLT	Net Electric General Plant		83,091,025	47,881,539
		Percent		63.442%	36.558%
14	E-SCM	Net Allocated Schedule M		-13,996,611	-7,872,049
		Percent		64.003%	35.997%

RESULTS OF OPERATIONS

AVISTA UTILITIES

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

Report ID:  
E-ALL-1A

Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated	0.000%	0.000%	0.000%

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

Input	Washington	Idaho	Montana	Oregon
Balance Date				
Production	268,895,797	163,723,165	465,535,485	161,403,740
Transmission	241,091,830	164,172,213	57,646,154	8,762,765
Distribution	625,340,246	396,360,366	215,190	
General	9,790,158	11,497,312		
TOTAL	1,145,118,031	735,753,056	523,396,829	170,166,505

SPECIAL MANUAL ADJUSTMENTS:  
Adjustments to NOI (Report E-ROR):  
Colstrip 3 AFUDC Reallocation - 12/09

	System	Washington	Idaho
12/31/09			
ANNUALLY	0	-16,051	16,051
Colstrip 3 AFUDC Reallocation - Plant (12/09)	0	-7,385,319	7,385,319
- Accum Deprec (12/09)	0	-5,686,902	5,686,902

RESULTS OF OPERATIONS

ELECTRIC OPERATING STATEMENT  
 For Month Ended November 30, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 E-QPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	22,392,008	0	22,392,008	14,274,360	0	14,274,360	8,117,648	0	8,117,648
99	442200	Commercial - Firm & Int.	21,214,597	0	21,214,597	14,439,985	0	14,439,985	6,774,612	0	6,774,612
1	442300	Industrial	9,768,093	0	9,768,093	4,178,754	0	4,178,754	5,589,339	0	5,589,339
99	444000	Public Street & Highway Lighting	561,671	0	561,671	366,448	0	366,448	195,223	0	195,223
99	499XXX	Unbilled Revenue	7,158,249	0	7,158,249	4,594,896	0	4,594,896	2,563,353	0	2,563,353
99	448000	Incrdepartmental Revenue	78,091	0	78,091	60,477	0	60,477	17,614	0	17,614
		TOTAL SALES TO ULTIMATE CUSTOMERS	61,172,709	0	61,172,709	37,914,920	0	37,914,920	23,257,789	0	23,257,789
1	447XXX	Sales for Resale	0	21,575,356	21,575,356	0	13,995,933	13,995,933	0	7,579,423	7,579,423
		TOTAL SALES OF ELECTRICITY	61,172,709	21,575,356	82,748,065	37,914,920	13,995,933	51,910,853	23,257,789	7,579,423	30,837,212
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	44,152	0	44,152	26,892	0	26,892	17,260	0	17,260
1	453000	Sales of Water & Water Power	0	25,141	25,141	0	16,309	16,309	0	8,832	8,832
1	454000	Rent from Electric Property	400,483	1,997	402,480	270,716	1,295	272,011	129,767	702	130,469
1	456XXX	Other Electric Revenues	12,342	10,173,216	10,185,558	8,719	6,599,365	6,608,084	3,623	3,573,851	3,577,474
		TOTAL OTHER OPERATING REVENUE	456,977	10,200,354	10,657,331	306,327	6,616,969	6,923,296	150,650	3,583,385	3,734,035
		TOTAL ELECTRIC REVENUE	61,629,686	31,775,710	93,405,396	38,221,247	20,612,902	58,834,149	23,408,439	11,162,808	34,571,247
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	49,112	49,112	0	31,859	31,859	0	17,253	17,253
1	501000	Fuel	0	2,408,252	2,408,252	0	1,562,233	1,562,233	0	846,019	846,019
1	502000	Steam Expense	0	387,087	387,087	0	251,103	251,103	0	135,984	135,984
1	505000	Electric Expense	0	103,620	103,620	0	67,218	67,218	0	36,402	36,402
1	506000	Miscellaneous Steam Power Generation Expense	0	180,477	180,477	0	117,075	117,075	0	63,402	63,402
1	507000	Rent	0	1,759	1,759	0	1,141	1,141	0	618	618
		MAINTENANCE									
1	510000	Supervision & Engineering	0	50,053	50,053	0	32,469	32,469	0	17,584	17,584
1	511000	Structures	0	72,952	72,952	0	47,324	47,324	0	25,628	25,628
1	512000	Boiler Plant	0	315,674	315,674	0	204,778	204,778	0	110,896	110,896
1	513000	Electric Plant	0	26,762	26,762	0	17,361	17,361	0	9,401	9,401
1	514000	Miscellaneous Steam Plant	0	47,551	47,551	0	30,846	30,846	0	16,705	16,705
		TOTAL STEAM POWER GENERATION EXP	0	3,643,299	3,643,299	0	2,363,407	2,363,407	0	1,279,892	1,279,892

RESULTS OF OPERATIONS

AVISTA UTILITIES

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

Report ID:  
 E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	181,428	181,428	0	117,692	117,692	0	63,736	63,736
1	536000	Water for Power	0	73,931	73,931	0	47,959	47,959	0	25,972	25,972
1	537000	Hydraulic Expense	435,873	217,951	653,824	265,559	141,385	406,944	170,314	76,566	246,880
1	538000	Electric Expense	0	480,742	480,742	0	311,857	311,857	0	168,885	168,885
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	140,910	140,910	0	91,408	91,408	0	49,502	49,502
1	540000	Rent	0	93,450	93,450	0	60,621	60,621	0	32,829	32,829
1	540100	MT Trust Funds Land Settlement Rents	443,406	0	443,406	287,948	0	287,948	155,458	0	155,458
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	45,392	45,392	0	29,446	29,446	0	15,946	15,946
1	542000	Structures	0	31,321	31,321	0	20,318	20,318	0	11,003	11,003
1	543000	Reservoirs, Dams, & Waterways	0	258,108	258,108	0	167,435	167,435	0	90,673	90,673
1	544000	Electric Plant	0	180,369	180,369	0	117,005	117,005	0	63,364	63,364
1	545000	Miscellaneous Hydraulic Plant	0	-11,495	-11,495	0	-7,457	-7,457	0	-4,038	-4,038
<b>TOTAL HYDRO POWER GENERATION EXP</b>			879,279	1,692,107	2,571,386	553,507	1,097,669	1,651,176	325,772	594,438	920,210
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	64,943	64,943	0	42,129	42,129	0	22,814	22,814
1	547000	Fuel	0	9,515,194	9,515,194	0	6,172,506	6,172,506	0	3,342,688	3,342,688
1	548000	Generation Expense	0	165,228	165,228	0	107,183	107,183	0	58,045	58,045
1	549000	Miscellaneous Other Power Generation Expense	0	42,719	42,719	0	27,712	27,712	0	15,007	15,007
1	550000	Rent	0	-2,819	-2,819	0	-1,829	-1,829	0	-990	-990
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	27,068	27,068	0	17,559	17,559	0	9,509	9,509
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	105,388	105,388	0	68,365	68,365	0	37,023	37,023
1	554000	Miscellaneous Other Power Generation Plant	0	5,330	5,330	0	3,458	3,458	0	1,872	1,872
<b>TOTAL OTHER POWER GENERATION EXP</b>			0	9,923,051	9,923,051	0	6,437,083	6,437,083	0	3,485,968	3,485,968
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	1,642,720	25,959,566	27,602,286	0	16,839,970	16,839,970	1,642,720	9,119,596	10,762,316
1	556000	System Control & Load Dispatching	0	46,633	46,633	0	30,251	30,251	0	16,382	16,382
E-557	557XXX	Other Expense	2,220,501	10,293,977	12,514,478	41,458	6,677,702	6,719,160	2,179,043	3,616,275	5,795,318
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			3,863,221	36,300,176	40,163,397	41,458	23,547,923	23,589,381	3,821,763	12,752,253	16,574,016
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			4,742,500	51,558,633	56,301,133	594,965	33,446,082	34,041,047	4,147,535	18,112,551	22,260,086

RESULTS OF OPERATIONS

AVISTA UTILITIES

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

Report ID:  
 E-OPS-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	19,084	140,345	159,429	13,184	91,042	104,226	5,900	49,303	55,203
1	561000	Load Dispatching	0	163,076	163,076	0	103,787	103,787	0	57,289	57,289
1	562000	Station Expense	0	37,602	37,602	0	24,392	24,392	0	13,210	13,210
1	563000	Overhead Line Expense	0	3,150	3,150	0	2,043	2,043	0	1,107	1,107
1	565000	Transmission of Electricity by Others	0	1,468,077	1,468,077	0	952,342	952,342	0	515,735	515,735
1	566000	Miscellaneous Transmission Expense	0	69,444	69,444	0	45,048	45,048	0	24,396	24,396
1	567000	Rent	0	7,799	7,799	0	5,059	5,059	0	2,740	2,740
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	279	65,069	65,348	0	42,210	42,210	279	22,859	23,138
1	569000	Structures	42	11,460	11,502	0	7,434	7,434	42	4,026	4,068
1	570000	Station Equipment	0	63,262	63,262	0	41,038	41,038	0	22,224	22,224
1	571000	Overhead Lines	16,387	126,365	142,752	0	81,973	81,973	16,387	44,392	60,779
1	572000	Underground Lines	0	95	95	0	62	62	0	33	33
1	573000	Service Miscellaneous	1,183	-310	873	0	-201	-201	1,183	-109	1,074
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>36,975</b>	<b>2,155,434</b>	<b>2,192,409</b>	<b>13,184</b>	<b>1,398,229</b>	<b>1,411,413</b>	<b>23,791</b>	<b>757,205</b>	<b>780,996</b>
<b>DEPRECIATION &amp; AMORTIZATION</b>											
1	403X40	Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,598,908	2,598,908	0	1,685,912	1,685,912	0	912,996	912,996
1	404X20	Amortization of Hydro Licensing Costs	1,937	75,725	77,662	1,937	49,123	51,060	0	291,119	291,119
1	404X30	Amortization of Limited-Term Plant	232	7,966	8,198	232	5,168	5,400	0	2,798	2,798
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj-Colstrip Common AFUDC	8,254	8,254	8,254	2,645	0	2,645	5,609	0	5,609
99	407322	Reg Debit Spokane River Relicence	1,736	0	1,736	1,253	0	1,253	483	0	483
99	407422	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	189	16,667	16,856	189	10,812	11,001	0	5,855	5,855
1	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
1	407382	Reg Debit Amt CDA Settlement	0	70,448	70,448	2,942	45,700	45,700	2,581	24,748	24,748
99	407382	Reg Debit Amt CDA Settlement	5,523	0	5,523	0	0	0	0	0	0
99	407482	Reg Credit Amt Lake CDA Settlement	0	0	0	0	0	0	0	0	0
99	407312	Reg Debit - Lancaster Generation	-1,649,746	0	-1,649,746	0	0	0	-1,649,746	0	-1,649,746
99	407335	DSIT Amortization - ID	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	407380	Amortization of Wartsila Generators	18,972	0	18,972	14,083	0	14,083	4,889	0	4,889
99	407395	Optional Renewable Power Revenue Offset	0	0	0	0	0	0	0	0	0
99	407400	Amortization of CCX Credits	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407405	Amortization of Boulder Park Write Off - Idaho	12,245	0	12,245	0	0	0	12,245	0	12,245
99	407420	Amortization of CS2 Levelized Return	-506,270	0	-506,270	-339,065	0	-339,065	-167,205	0	-167,205
99	407450/499	Amortization of BPA Residential Exchange Credit	0	996,836	996,836	0	646,648	646,648	0	350,188	350,188
Taxes Other Than FIT--Prod & Trans			-1,894,433	4,595,240	2,700,807	-110,070	2,980,934	2,870,864	-1,784,363	1,614,306	-170,057
<b>TOTAL DEP/AMT/TAXES OTHER THEN FIT</b>			<b>2,885,042</b>	<b>58,309,307</b>	<b>61,194,349</b>	<b>498,079</b>	<b>37,825,245</b>	<b>38,323,324</b>	<b>20,484,062</b>	<b>20,484,062</b>	<b>22,871,025</b>
<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>											

RESULTS OF OPERATIONS

AVISTA UTILITIES

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

Report ID:  
 E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	44,696	80,962	125,658	25,411	49,773	75,184	19,285	31,189	50,474
3	582000	Station Expense	39,407	0	39,407	28,045	0	28,045	11,362	0	11,362
3	583000	Overhead Line Expense	70,669	52,868	123,537	50,848	32,502	83,350	19,821	20,366	40,187
3	584000	Underground Line Expense	69,111	0	69,111	38,947	0	38,947	30,164	0	30,164
3	585000	Street Light & Signal System Operation Expense	25,329	0	25,329	3,084	0	3,084	22,245	0	22,245
3	586000	Meter Expense	102,378	0	102,378	112,393	0	112,393	-10,015	0	-10,015
3	587000	Customer Installations Expense	56,254	0	56,254	32,816	0	32,816	23,438	0	23,438
3	588000	Miscellaneous Distribution Expense	190,492	150,861	341,353	122,100	92,745	214,845	68,392	58,116	126,508
3	589000	Rent	0	18,288	18,288	0	11,243	11,243	0	7,045	7,045
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	33,187	65,094	98,281	20,609	40,018	60,627	12,578	25,076	37,654
3	591000	Structures	26,152	0	26,152	18,391	0	18,391	7,761	0	7,761
3	592000	Station Equipment	36,127	12,738	48,865	31,177	7,831	39,008	4,950	4,907	9,857
3	593000	Overhead Lines	801,433	33	801,466	457,739	20	457,759	343,694	13	343,707
3	594000	Underground Lines	74,983	0	74,983	42,729	0	42,729	32,254	0	32,254
3	595000	Line Transformers	115,299	15,121	130,420	44,173	9,296	53,469	71,126	5,825	76,951
3	596000	Street Light & Signal System Maintenance Exp	48,765	0	48,765	30,746	0	30,746	18,019	0	18,019
3	597000	Meters	8,536	0	8,536	7,856	0	7,856	680	0	680
3	598000	Miscellaneous Distribution Expense	10,109	32,432	42,541	10,584	19,938	30,522	-475	12,494	12,019
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			1,752,927	428,397	2,181,324	1,077,648	263,366	1,341,014	675,279	165,031	840,310
99	403X50	Depreciation Expense--Distribution Plant	2,433,967	429	2,434,396	1,562,938	264	1,563,202	871,029	165	871,194
E-OTX		Taxes Other Than FIT--Distribution	2,990,923	0	2,990,923	2,674,803	0	2,674,803	316,120	0	316,120
<b>TOTAL DISTRIBUTION EXPENSES</b>			7,177,817	428,826	7,606,643	5,315,389	263,630	5,579,019	1,862,428	165,196	2,027,624
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	46,777	46,777	0	30,717	30,717	0	16,060	16,060
2	902000	Meter Reading Expenses	217,561	6,893	224,454	185,396	4,526	189,922	32,165	2,367	34,532
E-903	903XXX	Customer Records & Collection Expenses	126,470	502,151	628,621	87,684	329,239	416,923	38,786	172,912	211,698
2	904000	Uncollectible Accounts	0	0	0	0	0	0	0	0	0
2	905000	Misc Customer Accounts	0	14,298	14,298	0	9,389	9,389	0	4,909	4,909
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			344,031	570,119	914,150	273,080	373,871	646,951	70,951	196,248	267,199
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,363,574	25,171	2,388,745	1,791,320	16,529	1,807,849	572,254	8,642	580,896
2	909000	Advertising	0	65,421	65,421	0	42,960	42,960	0	22,461	22,461
2	910000	Misc Customer Service & Info Exp	0	17,656	17,656	0	11,594	11,594	0	6,062	6,062
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			2,363,574	108,248	2,471,822	1,791,320	71,083	1,862,403	572,254	37,165	609,419

RESULTS OF OPERATIONS

AVISTA UTILITIES

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

Report ID:  
 E-OPS-1A  
 \*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	1,259	1,259	0	827	827	0	432	432
2	913000	Advertising	0	6	6	0	4	4	0	2	2
2	916000	Miscellaneous Sales Expenses	13,747	2,808	16,555	13,415	1,844	15,259	332	964	1,296
		<b>TOTAL SALES EXPENSES</b>	<b>13,747</b>	<b>4,073</b>	<b>17,820</b>	<b>13,415</b>	<b>2,675</b>	<b>16,090</b>	<b>332</b>	<b>1,398</b>	<b>1,730</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	13,123	1,319,121	1,332,244	10,860	855,925	866,785	2,263	463,196	465,459
4	921000	Office Supplies & Expenses	-6,096	366,299	360,203	-6,096	237,677	231,581	0	128,622	128,622
4	922000	Admin Exp Transferred--Credit	857	-4,772	-3,915	0	-3,096	-3,096	857	-1,676	-819
4	923000	Outside Services Employed	11,106	1,606,958	1,618,064	11,106	1,042,691	1,053,797	0	564,267	564,267
4	924000	Property Insurance Premium	0	107,922	107,922	0	70,026	70,026	0	37,896	37,896
4	925XXX	Injuries and Damages	0	666,616	666,616	0	432,540	432,540	0	234,076	234,076
4	926XXX	Employee Pensions and Benefits	28,188	50,678	78,866	20,789	32,883	53,672	7,399	17,795	25,194
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	141,225	298,458	439,683	87,124	193,610	280,734	54,101	104,848	158,949
4	930000	Miscellaneous General Expenses	27,525	273,906	301,431	27,525	177,727	205,252	0	96,179	96,179
4	931000	Rents	0	120,841	120,841	0	78,409	78,409	0	42,432	42,432
4	935000	Maintenance of General Plant	45,157	611,091	656,248	15,919	396,513	412,432	29,238	214,578	243,816
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>261,185</b>	<b>5,417,118</b>	<b>5,678,303</b>	<b>167,227</b>	<b>3,514,905</b>	<b>3,682,132</b>	<b>93,958</b>	<b>1,902,213</b>	<b>1,996,171</b>
E-ADP		Depreciation Expense--General Plant	401,485	1,067,464	1,468,949	224,169	692,635	916,804	177,316	374,829	552,145
E-CAM		Amortization--Intangible Plant--Software	1,517	409,728	411,245	1,517	265,856	267,373	0	143,872	143,872
4		Amortization of Leasehold Imp (404X50)	0	620	620	0	402	402	0	218	218
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>664,187</b>	<b>6,894,930</b>	<b>7,559,117</b>	<b>392,913</b>	<b>4,473,798</b>	<b>4,866,711</b>	<b>271,274</b>	<b>2,421,132</b>	<b>2,692,406</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>13,448,398</b>	<b>66,315,503</b>	<b>79,763,901</b>	<b>8,284,196</b>	<b>43,010,302</b>	<b>51,294,498</b>	<b>5,164,202</b>	<b>23,305,201</b>	<b>28,469,403</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>13,641,495</b>			<b>7,539,651</b>			<b>6,101,844</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			<b>-3,144,206</b>			<b>-2,528,703</b>			<b>-615,503</b>
E-FIT		DEFERRED FEDERAL INCOME TAX			<b>5,734,658</b>			<b>3,744,109</b>			<b>1,990,549</b>
E-FIT		AMORTIZED ITC - NOXON			<b>-8,666</b>			<b>-5,622</b>			<b>-3,044</b>
		<b>ELECTRIC NET OPERATING INCOME</b>			<b>11,059,709</b>			<b>6,329,867</b>			<b>4,729,842</b>
<b>ALLOCATION RATIOS:</b>											
E-ALL	1	Production/Transmission Ratio		100.000%			64.870%			35.130%	
E-ALL	2	Number of Customers		100.000%			65.667%			34.333%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			61.477%			38.523%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			64.886%			35.114%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS

ALLOCATION OF PURCHASED POWER COSTS  
 EXPENSES--ACCOUNT 555  
 For Month Ended November 30, 2010  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	14,397,717	14,397,717	0	9,339,799	9,339,799	0	5,057,918	5,057,918
1	555312	Purchased Power -Lancaster	0	2,021,566	2,021,566	0	1,311,390	1,311,390	0	710,176	710,176
1	555313	Energy Deviationst -Lancaster	0	188,769	188,769	0	122,454	122,454	0	66,315	66,315
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,642,720	0	1,642,720	0	0	0	1,642,720	0	1,642,720
1	555550	Non-Monetary Exchange Power	0	-105,072	-105,072	0	-68,160	-68,160	0	-36,912	-36,912
1	555700	Bookout Purchases	0	9,388,917	9,388,917	0	6,090,590	6,090,590	0	3,298,327	3,298,327
1	555710	Intercompany Purchased Power	0	67,669	67,669	0	43,897	43,897	0	23,772	23,772
TOTAL ACCOUNT 555			1,642,720	25,959,566	27,602,286	0	16,839,970	16,839,970	1,642,720	9,119,596	10,762,316

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ALLOCATION OF OTHER POWER SUPPLY EXP  
 EXPENSE--ACCOUNT 557  
 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
1	557000	Other Expenses	0	426,432	426,432	0	276,626	276,626	0	149,806	149,806
1	557010	Other Power Supply Expense - Financial	0	-1,070,414	-1,070,414	0	-694,378	-694,378	0	-376,036	-376,036
1	557150	Fuel - Economic Dispatch	0	10,365,602	10,365,602	0	6,724,166	6,724,166	0	3,641,436	3,641,436
1	557160	Power Supply Expense - Miscellaneous	0	28,840	28,840	0	18,709	18,709	0	10,131	10,131
99	557161	Unbilled Add-Ons	193,999	0	193,999	0	0	0	193,999	0	193,999
1	557170	Broker Fees - Power	0	20,900	20,900	0	13,558	13,558	0	7,342	7,342
99	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	534,649	0	534,649	0	0	0	534,649	0	534,649
99	557390	Idaho PCA Amortization	1,423,628	0	1,423,628	0	0	0	1,423,628	0	1,423,628
1	557395	Optional Renewable Power Expense Offset	0	-9,671	-9,671	0	-6,274	-6,274	0	-3,397	-3,397
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	532,288	532,288	0	345,295	345,295	0	186,993	186,993
TOTAL ACCOUNT 557			2,220,501	10,293,977	12,514,478	41,458	6,677,702	6,719,160	2,179,043	3,616,275	5,795,318

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903		Report ID: E-903-1A		***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
2	903000	Customer Records and Collections	126,470	478,937	605,407	87,684	314,504	402,188	38,786	164,433	203,219				
12	903920	A/R Sold - Program Fees	0	23,214	23,214	0	14,735	14,735	0	8,479	8,479				
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0				
TOTAL ACCOUNT 903			126,470	502,151	628,621	87,684	329,239	416,923	38,786	172,912	211,698				

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.667%	34.333%
E-ALL	12	Net Electric Plant	100.000%	63.476%	36.524%

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			25,730	25,171	50,901	17,544	16,529	34,073	8,186	8,642	16,828
2	908000	Customer Assistance Expense									
99	908600	DSM Tariff Rider Expense Offset	1,982,185	0	1,982,185	1,516,762	0	1,516,762	465,423	0	465,423
99	908610	Limited Income Tax Refund Program	16,516	0	16,516	16,516	0	16,516	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	335,229	0	335,229	240,498	0	240,498	94,731	0	94,731
99	908990	DSM Amortization	3,914	0	3,914	0	0	0	3,914	0	3,914
TOTAL ACCOUNT 908			2,363,574	25,171	2,388,745	1,791,320	16,529	1,807,849	572,254	8,642	580,896

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

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.667%	34.333%
E-ALL	99	Not Allocated	0.000%		

RESULTS OF OPERATIONS

AVISTA UTILITIES

<b>FEDERAL INCOME TAXES--ELECTRIC</b> For Month Ended November 30, 2010 Average of Monthly Averages Basis		Report ID: E-FIT-1A
Ref/Basis	Description	

	System	Washington	Idaho
Calculation of Taxable Operating Income:			
E-OPS	93,405,396	58,834,149	34,571,247
E-OPS	69,756,961	43,001,050	26,755,911
E-OPS	6,019,181	4,971,997	1,047,184
E-OTX	3,987,759	3,321,451	666,308
	13,641,495	7,539,651	6,101,844
E-INT	4,814,472	3,140,805	1,673,667
E-SCM	15,291,980	9,076,353	6,215,627
E-SCM	33,076,943	20,683,518	12,393,425
	-8,957,940	-7,208,319	-1,749,621
	35.00%	35.00%	35.00%
	-3,135,279	-2,522,912	-612,367
	(8,927)	(5,791)	(3,136)
	0	0	0
	-3,144,206	-2,528,703	-615,503
E-DTE	5,734,658	3,744,109	1,990,549
	(8,666)	(5,622)	(3,044)
	2,581,786	1,209,784	1,372,002

ALLOCATION RATIOS:

E-ALL	1	100.000%	64.870%	35.130%
E-ALL	99	0.000%	0.000%	0.000%
		<b>0.2925</b>	<b>0.2750</b>	<b>0.3098</b>

\* Deferred taxes are in Deferred FIT balance

ELECTRIC SCHEDULE M ITEMS	Report ID: E-SCM-1A
For Month Ended November 30, 2010	
Average of Monthly Averages Basis	
Ref/Basis	Description

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****			
Ref/Basis	Description	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
		Total	Total	Total	Total	Total	Total	Total	Total
Schedule M Additions:									
12	997001 Contributions In Aid of Construction	0	552,377	552,377	0	350,627	0	201,750	201,750
2	997002 Injuries and Damages	0	410,000	410,000	0	269,235	0	140,765	140,765
12	997003 Salvage	0	1,005,566	1,005,566	0	638,293	0	367,273	367,273
99	997004 Boulder Park Write Off	-8,607	0	-8,607	0	0	-8,607	0	-8,607
4	997005 FAS106 Current Retiree Medical Accrual	0	-335,661	-335,661	0	-217,797	0	-117,864	-117,864
99	997007 Idaho PCA	1,958,277	0	1,958,277	0	1,958,277	0	1,958,277	1,958,277
99	997008 Idaho DSM Book Amortization	3,914	0	3,914	0	0	3,914	0	3,914
1	997009 Rathdrum Turbine Lease	0	-2,819	-2,819	0	-1,829	0	-990	-990
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	29,069	29,069	0	18,862	0	10,207	10,207
12	997016 Redemption Expense Amortization	0	117,838	117,838	0	74,799	0	43,039	43,039
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider	-5,064	0	-5,064	0	74,628	0	-79,692	-79,692
4	997018 DSM Tariff Rider	11,528	80,327	80,327	0	52,121	0	28,206	28,206
1	997019 CSS Temporary Service Fees	0	11,528	11,528	0	3,870	0	7,658	7,658
4	997020 FAS87 Current Pension Accrual	0	644,064	644,064	0	417,907	0	226,157	226,157
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	0	12,761	0	15,388	15,388
99	997024 Kettle Falls Disallowance	-11,216	0	-11,216	0	-11,216	0	0	0
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	19,084	0	19,084	0	13,184	0	5,900	5,900
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	0	20,881	0	7,399	7,399
12	997032 Interest Rate Swaps	0	52,916	52,916	0	33,589	0	19,327	19,327
99	997033 BPA Residential Exchange	-206,731	0	-206,731	0	-137,646	0	-69,085	-69,085
99	997034 Montana Hydro Settlement	86,443	0	86,443	0	56,386	0	30,057	30,057
4	997052 Noxon Spill	0	0	0	0	0	0	0	0
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	-8,626	0	-8,626	0	355,645	0	-364,271	-364,271
99	997070 Centralia	0	0	0	0	0	0	0	0
1	997080 Book Transportation Depreciation	0	2,608,699	2,608,699	0	1,692,263	0	916,436	916,436
1	997081 Deferred Compensation	0	215,163	215,163	0	139,576	0	75,587	75,587
1	997082 Meal Disallowances	0	23,317	23,317	0	15,126	0	8,191	8,191
1	997083 Paid Time Off	0	101,930	101,930	0	66,122	0	35,808	35,808
1	997084 Customer Uncollectibles	0	-147,328	-147,328	0	-95,572	0	-51,756	-51,756
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,847,392	4,989,530	7,836,922	1,793,438	3,236,931	1,053,954	1,752,599	2,806,553
TOTAL SCHEDULE M ADDITIONS		4,946,992	10,344,988	15,291,980	2,386,100	6,690,253	2,560,892	3,654,735	6,215,627

ELECTRIC SCHEDULE M ITEMS  
 For Month Ended November 30, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Description Report ID:  
 E-SCM-1A

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****				***** WASHINGTON ***** IDAHO *****				
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:										
1	997041 Rathdrum Turbine Lease, Tax	0	502,296	502,296	0	325,839	325,839	0	176,457	176,457
99	997043 Washington Deferred Power Costs	0	0	0	0	0	0	0	0	0
1	997044 Non-Monetary Power Costs	0	105,072	105,072	0	68,160	68,160	0	36,912	36,912
1	997045 Section 199 Manufacturing Deduction	0	1,779,813	1,779,813	0	1,154,565	1,154,565	0	625,248	625,248
4	997046 Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834	-26,767	0	-26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-21,801	0	-21,801	0	0	0	-21,801	0	-21,801
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	30,061,586	30,061,586	0	19,290,820	19,290,820	0	10,770,766	10,770,766
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	-1,736	0	-1,736	-1,253	0	-1,253	-483	0	-483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	1,454	0	1,454	-796	0	-796	2,250	-5,855	2,250
1	997061 CDA Lake Fund Settlement - AN	0	-16,667	-16,667	0	-10,812	-10,812	0	-5,855	-5,855
99	997061 CDA Lake Fund Settlement	-33,522	0	-33,522	-189	0	-189	-33,333	0	-33,333
4	997062 Gain on Sale of Office Bldg	0	16,341	16,341	0	10,603	10,603	0	5,738	5,738
1	997063 CDA Lake Settlement - AN	0	-70,112	-70,112	0	-45,482	-45,482	0	-24,630	-24,630
99	997063 CDA Lake Settlement	-5,523	0	-5,523	-2,942	0	-2,942	-2,581	0	-2,581
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	1,986	1,986	0	1,288	1,288	0	698	698
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement Prepayment	0	-166,667	-166,667	0	-108,117	-108,117	0	-58,550	-58,550
99	997073 DSIT Amortization - ID	949,356	0	949,356	0	0	0	949,356	0	949,356
TOTAL SCHEDULE M DEDUCTIONS		863,295	32,213,648	33,076,943	-3,346	20,686,864	20,683,518	866,641	11,526,784	12,393,425

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.667%	34.333%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.477%	38.523%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.507%	38.493%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.171%	35.829%
E-ALL	12	Net Electric Plant	100.000%	63.476%	36.524%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

DEFERRED INCOME TAX EXP--ELECTRIC		Report ID:
For Month Ended November 30, 2010		E-DTE-1A
Average of Monthly Averages Basis		
Ref/Basis	Acct No	Description

		System		Idaho
		Washington	Idaho	
14	410100	Deferred Federal Income Tax Expense - Allocated	6,317,670	2,274,172
99	410100	Deferred Federal Income Tax Expense - Washington	106,700	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-281,637	-281,637
		Sub-Total	6,142,733	1,992,535
14	411100	Deferred Federal Income Tax Expense - Allocated	-203,177	-73,138
99	411100	Deferred Federal Income Tax Expense - Washington	-276,050	0
99	411100	Deferred Federal Income Tax Expense - Idaho	71,152	71,152
		Sub-Total	-408,075	-1,986
		Total Deferred Federal Income Tax Expense	5,734,658	1,990,549

E-ALL	14	Net Allocated Schedule M	100.000%	64.003%	35.997%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

FEDERAL INCOME TAXES--ELECTRIC  
 For Month Ended November 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-INT-1A

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 Weighted Cost			
E-APL	Net Rate Base		1,072,251,995	608,606,066
	Interest Deduction for FIT Calculation		37,689,658	20,084,000
			57,773,658	

- 1 From last WA GRC (UE-090134)
- 2 From last ID GRC (AVU-E-09-1)
- 3 Debt Cost from last GRCs



RESULTS OF OPERATIONS

AVISTA UTILITIES

TAXES OTHER THAN FEDERAL INCOME TAX		Report ID: E-OTX-1A
For Month 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
<b>PRODUCTION &amp; TRANSMISSION</b>								
1	408130	State Excise Tax	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	101,471	101,471	0	65,824	65,824
1	408150	R&P Property Tax--Production	0	775,492	775,492	0	503,062	503,062
1	408180	R&P Property Tax--Transmission	0	263,246	263,246	0	170,768	170,768
1	409100	State Income Tax--Montana & Oregon	0	-143,373	-143,373	0	-93,006	-93,006
		<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>	0	996,836	996,836	0	646,648	646,648
<b>DISTRIBUTION</b>								
99	408110	State Excise Tax	1,292,800	0	1,292,800	1,292,800	0	1,292,800
99	408120	Municipal Occupation & License Tax	1,372,122	0	1,372,122	1,125,836	0	1,125,836
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	407,297	0	407,297	256,167	0	256,167
99	409100	State Income Tax--Idaho	-81,296	0	-81,296	-81,296	0	-81,296
		<b>TOTAL DISTRIBUTION</b>	2,990,923	0	2,990,923	2,674,803	0	2,674,803
		<b>TOTAL TAXES OTHER THAN FIT</b>	2,990,923	996,836	3,987,759	2,674,803	646,648	3,321,451

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

Report ID:  
E-PLT-1A

ELECTRIC UTILITY PLANT  
For Month Ended November 30, 2010  
Average of Monthly Averages Basis  
\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	302000	Franchises & Consents	581,165	44,073,149	44,654,314	581,165	28,590,252	29,171,417	0	15,482,897	15,482,897
1	18232481	CDA Settlement	0	46,267,744	46,267,744	0	30,013,886	30,013,886	0	16,253,858	16,253,858
99	182325	CDA Lake IPA Fund	702,600	0	702,600	702,600	0	0	702,600	0	702,600
1	303000	Misc Intangible Plant (3030000)	153,179	2,233,022	2,386,201	153,179	1,448,561	1,601,740	0	784,461	784,461
4	C-IPL	Misc Intangible Plant - Mainframe Software (303100)	104,889	153,199	258,088	104,889	99,405	204,294	0	53,794	53,794
4	C-IPL	Misc Intangible Plant - PC Software (303110)	0	21,688,337	21,688,337	0	14,072,694	14,177,583	0	7,615,643	7,615,643
4	C-IPL	Misc Intangible Plant	1,541,833	6,444,691	7,986,524	839,233	4,181,702	5,020,935	0	2,262,989	2,262,989
		<b>TOTAL INTANGIBLE PLANT</b>		<b>120,860,142</b>	<b>122,401,975</b>		<b>78,406,500</b>	<b>79,245,733</b>		<b>42,453,642</b>	<b>43,156,242</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,446,857	1,446,857	0	783,538	783,538
1	311XXX	Structures & Improvements	0	125,215,824	125,215,824	0	81,227,505	81,227,505	0	43,988,319	43,988,319
1	312000	Boiler Plant	0	168,119,406	168,119,406	0	109,059,059	109,059,059	0	59,060,347	59,060,347
1	314000	Turbogenerator Units	0	48,278,832	48,278,832	0	31,318,478	31,318,478	0	16,960,354	16,960,354
1	315000	Accessory Electric Equipment	0	26,933,560	26,933,560	0	17,471,800	17,471,800	0	9,461,760	9,461,760
1	316000	Miscellaneous Power Plant Equipment	0	15,654,982	15,654,982	0	10,155,387	10,155,387	0	5,499,595	5,499,595
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL STEAM PRODUCTION PLANT</b>		<b>386,432,999</b>	<b>386,432,999</b>		<b>250,679,086</b>	<b>250,679,086</b>		<b>135,753,913</b>	<b>135,753,913</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	56,519,848	56,519,848	0	36,664,425	36,664,425	0	19,855,423	19,855,423
1	331XXX	Structures & Improvements	0	41,810,599	41,810,599	0	27,122,536	27,122,536	0	14,688,063	14,688,063
1	332XXX	Reservoirs, Dams, & Waterways	0	120,307,319	120,307,319	0	78,043,358	78,043,358	0	42,263,961	42,263,961
1	333000	Waterwheels, Turbines, & Generators	0	149,563,526	149,563,526	0	97,021,859	97,021,859	0	52,541,667	52,541,667
1	334000	Accessory Electric Equipment	0	33,808,809	33,808,809	0	21,931,774	21,931,774	0	11,877,035	11,877,035
1	335XXX	Miscellaneous Power Plant Equipment	0	7,336,556	7,336,556	0	4,759,224	4,759,224	0	2,577,332	2,577,332
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,297,117	1,297,117	0	702,446	702,446
		<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>		<b>411,346,220</b>	<b>411,346,220</b>		<b>266,840,293</b>	<b>266,840,293</b>		<b>144,505,927</b>	<b>144,505,927</b>
<b>OTHER PRODUCTION PLANT:</b>											
1	340200	Land & Land Rights	0	873,617	873,617	0	566,715	566,715	0	306,902	306,902
1	341000	Structures & Improvements	0	16,127,137	16,127,137	0	10,461,674	10,461,674	0	5,665,463	5,665,463
1	342000	Fuel Holders, Producers, & Accessories	0	21,152,323	21,152,323	0	13,721,512	13,721,512	0	7,430,811	7,430,811
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,191,467	14,191,467	0	7,685,313	7,685,313
1	344000	Generators	0	199,332,579	199,332,579	0	129,307,044	129,307,044	0	70,025,535	70,025,535
1	345000	Accessory Electric Equipment	0	16,772,936	16,772,936	0	10,880,604	10,880,604	0	5,892,332	5,892,332
1	346000	Miscellaneous Power Plant Equipment	0	1,576,900	1,576,900	0	1,022,935	1,022,935	0	553,965	553,965
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER PRODUCTION PLANT</b>		<b>277,712,272</b>	<b>277,712,272</b>		<b>180,151,951</b>	<b>180,151,951</b>		<b>97,560,321</b>	<b>97,560,321</b>
		<b>TOTAL PRODUCTION PLANT</b>		<b>1,075,491,491</b>	<b>1,075,491,491</b>		<b>697,671,330</b>	<b>697,671,330</b>		<b>377,820,161</b>	<b>377,820,161</b>

ELECTRIC UTILITY PLANT  
 For Month Ended November 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	17,773,864	17,773,864	0	11,529,906	11,529,906	0	6,243,958	6,243,958
1	352XXX	Structures & Improvements	0	16,049,738	16,049,738	0	10,411,465	10,411,465	0	5,638,273	5,638,273
1	353XXX	Station Equipment	0	188,945,328	188,945,328	0	122,568,834	122,568,834	0	66,376,494	66,376,494
1	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,106,276	11,106,276	0	6,014,544	6,014,544
1	355000	Poles & Fixtures	0	134,233,079	134,233,079	0	87,076,998	87,076,998	0	47,156,081	47,156,081
1	356000	Overhead Conductors & Devices	0	107,576,756	107,576,756	0	69,785,042	69,785,042	0	37,791,714	37,791,714
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,690,180	1,690,180	0	915,308	915,308
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,511,518	1,511,518	0	818,554	818,554
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,214,526	1,214,526	0	657,720	657,720
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>488,507,391</b>	<b>488,507,391</b>	<b>0</b>	<b>316,894,745</b>	<b>316,894,745</b>	<b>0</b>	<b>171,612,646</b>	<b>171,612,646</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,293,471	0	4,293,471	3,329,939	0	3,329,939	963,532	0	963,532
99	360400	Land Easements	1,025,700	0	1,025,700	58,252	0	58,252	967,448	0	967,448
99	361000	Structures & Improvements	14,295,907	0	14,295,907	9,809,901	0	9,809,901	4,486,006	0	4,486,006
99	362000	Station Equipment	95,937,281	0	95,937,281	61,928,704	0	61,928,704	34,008,577	0	34,008,577
99	364000	Poles, Towers, & Fixtures	227,033,100	0	227,033,100	137,685,628	0	137,685,628	89,347,472	0	89,347,472
99	365000	Overhead Conductors & Devices	148,185,857	0	148,185,857	89,064,433	0	89,064,433	59,121,424	0	59,121,424
99	366000	Underground Conduit	77,333,469	0	77,333,469	47,899,529	0	47,899,529	29,433,940	0	29,433,940
99	367000	Underground Conductors & Devices	128,883,797	0	128,883,797	82,969,457	0	82,969,457	45,914,340	0	45,914,340
99	368000	Line Transformers	177,448,367	0	177,448,367	116,359,221	0	116,359,221	61,089,146	0	61,089,146
99	369XXX	Services	119,747,090	0	119,747,090	16,976,462	0	16,976,462	28,909,411	0	28,909,411
99	370000	Meters	45,885,873	0	45,885,873	17,866,347	0	17,866,347	13,308,401	0	13,308,401
99	373XXX	Street Light & Signal Systems	31,174,748	0	31,174,748	0	0	0	0	0	0
99	374000	Asset Recovery Obligation (NOT PICKED UP)	1,071,244,660	0	1,071,244,660	658,594,174	0	658,594,174	412,650,486	0	412,650,486
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,071,244,660</b>	<b>0</b>	<b>1,071,244,660</b>	<b>658,594,174</b>	<b>0</b>	<b>658,594,174</b>	<b>412,650,486</b>	<b>0</b>	<b>412,650,486</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	818,677	3,205,334	4,024,011	371,603	2,079,813	2,451,416	447,074	1,125,521	1,572,595
4	390XXX	Structures & Improvements	7,081,318	38,549,924	45,631,242	2,092,893	25,013,504	27,106,397	4,988,425	13,536,420	18,524,845
4	391XXX	Office Furniture & Equipment	0	28,543,606	28,543,606	0	18,520,804	18,520,804	0	10,022,802	10,022,802
4	392XXX	Transportation Equipment	11,726,659	6,639,680	18,366,339	8,435,864	4,308,223	12,744,087	3,290,795	2,331,457	5,622,252
4	393000	Stores Equipment	302,615	1,246,897	1,549,512	126,951	809,062	936,013	175,664	437,835	613,499
4	394000	Tools, Shop & Garage Equipment	1,719,272	4,905,099	6,624,371	1,290,467	3,182,723	4,473,190	428,805	1,722,376	2,151,181
4	395000	Laboratory Equipment	354,979	1,431,314	1,786,293	227,627	928,722	1,156,349	127,352	502,592	629,944
4	396XXX	Power Operated Equipment	25,720,993	10,741,382	36,462,375	16,992,430	6,969,653	23,962,083	8,728,563	3,771,729	12,500,292
4	397XXX	Communications Equipment	11,478,564	45,837,854	57,316,418	6,005,330	29,742,350	35,747,680	5,473,234	16,095,504	21,568,738
4	398000	Miscellaneous Equipment	4,220	322,126	326,346	824	209,015	209,839	3,396	113,111	116,507
99	399100	Asset Recovery Obligation (NOT PICKED UP)	59,207,297	141,423,216	200,630,513	35,543,989	91,763,869	127,307,858	23,663,308	49,659,347	73,322,655
		<b>TOTAL GENERAL PLANT</b>	<b>59,207,297</b>	<b>141,423,216</b>	<b>200,630,513</b>	<b>35,543,989</b>	<b>91,763,869</b>	<b>127,307,858</b>	<b>23,663,308</b>	<b>49,659,347</b>	<b>73,322,655</b>
<b>TOTAL PLANT IN SERVICE</b>											
99	107XXX	CONSTRUCTION WORK IN PROGRESS	1,131,993,790	1,826,282,240	2,958,276,030	694,977,396	1,184,736,444	1,879,713,840	437,016,394	641,545,796	1,078,562,190
		<b>GROSS ELECTRIC PLANT</b>	<b>1,131,993,790</b>	<b>1,826,282,240</b>	<b>2,958,276,030</b>	<b>694,977,396</b>	<b>1,184,736,444</b>	<b>1,879,713,840</b>	<b>437,016,394</b>	<b>641,545,796</b>	<b>1,078,562,190</b>

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC UTILITY PLANT  
 For Month Ended November 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	261,302,012	261,302,012	0	169,506,615	169,506,615	0	91,795,397	91,795,397
1	108X01	Less: Steam Prod. Pl. ARO (Note 1)	0	-198,613	-198,613	0	-128,840	-128,840	0	-69,773	-69,773
1	108000	Hydro Production Plant	0	104,774,577	104,774,577	0	67,967,268	67,967,268	0	36,807,309	36,807,309
1	108X03	Other Production Plant	0	62,248,088	62,248,088	0	40,380,335	40,380,335	0	21,867,753	21,867,753
1	108X03	Less: Other Prod. Pl. CS2 ARO (Note 1)	0	-49,705	-49,705	0	-32,244	-32,244	0	-17,461	-17,461
1	108X04	Transmission Plant	0	165,303,360	165,303,360	0	107,232,290	107,232,290	0	58,071,070	58,071,070
E-ADP	108X05	Distribution Plant	325,636,719	0	325,636,719	199,989,791	0	199,989,791	125,646,928	0	125,646,928
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-89,670	0	-89,670	-55,071	0	-55,071	-34,599	0	-34,599
E-ADP	108X06	General Plant - Non-Transportation	16,612,448	46,844,703	63,457,151	9,518,573	30,395,654	39,914,227	7,093,875	16,449,049	23,542,924
E-ADP	108X07	General Plant - Transportation	3,959,148	2,241,650	6,200,798	2,848,089	1,454,517	4,302,606	1,111,059	787,133	1,898,192
TOTAL ACCUMULATED DEPRECIATION			346,118,645	642,466,072	988,584,717	212,301,382	416,775,595	629,076,977	133,817,263	225,690,477	359,507,740
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	38,820	5,176,233	5,215,053	38,820	3,357,822	3,396,642	0	1,818,411	1,818,411
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	280	110,958	0	152	152
4	111X06	Leasehold Improvements (From Report C-AAM)	0	90,485	90,485	0	58,712	58,712	0	31,773	31,773
E-CAM	111X08	Intangible Plant-Computer Software	56,399	15,227,817	15,284,216	56,399	9,880,721	9,937,120	0	5,347,096	5,347,096
TOTAL ACCUMULATED AMORTIZATION			205,897	20,494,967	20,700,864	205,897	13,297,535	13,503,432	0	7,197,432	7,197,432
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
NET ELECTRIC UTILITY PLANT											
			785,669,248	1,163,321,201	1,948,990,449	482,470,117	754,663,314	1,237,133,431	303,199,131	408,657,887	711,857,018

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

NOTE 1 - Asset Recovery Obligation Accounts 317000, 347000, 374000 and 399100 are automatically eliminated; however, the Accumulated Depreciation has to be removed manually.

ADJUSTMENTS TO NET ELECTRIC UTIL PLT  
 For Month Ended November 30, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 E-AFL-1A

Ref/Basis	SYSTEM			WASHINGTON			IDAHO		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	785,669,248	1,163,321,201	1,948,990,449	482,470,117	754,663,314	1,237,133,431	303,199,131	408,657,887	711,857,018
NET ELECTRIC PLANT IN SERVICE									
ADJUSTMENTS:									
ACCUMULATED DEFERRED INCOME TAX:									
12	0	0	0	0	0	0	0	0	0
99	717,127	0	717,127	717,127	0	717,127	0	0	0
99	0	0	0	0	0	0	0	0	0
99	0	77,226	77,226	0	50,109	50,109	0	27,117	27,117
4	0	-258,463,174	-258,463,174	0	-164,062,084	-164,062,084	0	-94,401,090	-94,401,090
12	0	-13,433,261	-13,433,261	0	-8,716,306	-8,716,306	0	-4,716,955	-4,716,955
4	596,455	0	596,455	0	0	0	596,455	0	596,455
99	-3,870,993	0	-3,870,993	-3,870,993	0	-3,870,993	0	0	0
99	-275,543	0	-275,543	-255,508	0	-255,508	-20,035	0	-20,035
99	-256,365	0	-256,365	-162,245	0	-162,245	-94,120	0	-94,120
99	0	-3,421,250	-3,421,250	0	-2,219,365	-2,219,365	0	-1,201,885	-1,201,885
1	-38,761	0	-38,761	-38,761	0	-38,761	0	0	0
99	0	0	0	0	0	0	0	0	0
1	-245,910	0	-245,910	0	0	0	-245,910	0	-245,910
99	-2,192,170	0	-2,192,170	-1,450,514	0	-1,450,514	-741,656	0	-741,656
99	-639,986	0	-639,986	-532,929	0	-532,929	-107,057	0	-107,057
12	0	-2,591,942	-2,591,942	0	-1,645,261	-1,645,261	0	-946,681	-946,681
1	-6,206,146	-291,117,254	-297,323,400	-5,593,823	-185,210,791	-190,804,614	-612,323	-105,906,463	-106,518,786
TOTAL ACCUM DEFERRED INCOME TAX									
OTHER ADJUSTMENTS:									
99	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	5,779,853	0	5,779,853	4,148,558	0	4,148,558	1,631,295	0	1,631,295
99	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	895,844	0	895,844	0	0	0	895,844	0	895,844
1	65,177	0	65,177	0	0	0	65,177	0	65,177
99	7,020	0	7,020	0	0	0	7,020	0	7,020
99	21,539,461	0	21,539,461	21,539,461	0	21,539,461	0	0	0
99	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	-2,364,744	0	-2,364,744	-757,859	0	-757,859	-1,606,885	0	-1,606,885
E-ALL	0	0	0	-1,698,417	0	-1,698,417	1,698,417	0	1,698,417
99	787,264	0	787,264	730,022	0	730,022	57,242	0	57,242
99	732,392	0	732,392	463,558	0	463,558	268,834	0	268,834
99	110,746	0	110,746	110,746	0	110,746	0	0	0
99	1,522,653	0	1,522,653	1,522,653	0	1,522,653	0	0	0
99	305,877	0	305,877	0	0	0	305,877	0	305,877
99	6,263,342	0	6,263,342	4,144,323	0	4,144,323	2,119,019	0	2,119,019
99	211,324	0	211,324	0	0	0	211,324	0	211,324
4	0	-220,604	-220,604	0	-143,141	-143,141	0	-77,463	-77,463
Gain on Sale of General Office Bldg (253850)									
TOTAL OTHER ADJUSTMENTS									
	808,874,718	871,983,343	1,680,858,061	502,942,613	569,309,382	1,072,251,995	305,932,105	302,673,961	608,606,066
NET RATE BASE:									
ALLOCATION RATIOS:									
E-ALL	1	Production/Transmission Ratio	100.000%	64.870%			35.130%		
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%			35.114%		
E-ALL	12	Net Electric Plant	100.000%	63.476%			36.524%		
E-ALL	13	Net Electric General Plant	100.000%	63.442%			36.558%		
E-ALL	99	Not Allocated	0.000%	0.000%			0.000%		

RESULTS OF OPERATIONS

AVISTA UTILITIES

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended November 30, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	0	0	0	0
	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:

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

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

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

Ref/Basis	Account	Description	Direct - Wa		Direct - Idaho		Direct - Idaho		Direct - Oregon		Total
			Allocated	Total	Allocated	Total	Allocated	Total			
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
99	389XXX	Land & Land Rights									
		Utility 0	0	124,681	0	0	0	0	0	0	0
		Utility 1	0	0	477,164	0	0	0	0	0	0
		Utility 2	0	0	0	0	0	472,075	0	472,075	0
		Utility 7	0	2,947,293	0	0	0	0	0	0	341,707
		Utility 9 - Wa	371,603	0	371,603	0	0	0	0	0	0
		Utility 9 - Idaho	0	345,167	0	92,058	0	0	0	0	0
		Utility 9 - Allocated	0	235,267	0	62,747	0	0	0	0	0
		TOTAL ACCOUNT	371,603	4,024,011	576,272	92,058	856,266	472,075	341,707	813,782	
***** GAS NORTH *****											
99	390XXX	Structures & Improvements									
		Utility 0	503,669	3,548,948	0	0	0	0	0	0	0
		Utility 1	0	0	939,860	0	0	0	0	0	0
		Utility 2	0	0	0	0	0	3,485,397	0	3,485,397	0
		Utility 7	0	33,131,053	0	0	8,920,093	0	3,841,188	0	3,841,188
		Utility 9 - Wa	1,589,224	0	423,853	0	0	0	0	0	0
		Utility 9 - Idaho	0	3,569,421	0	951,981	0	0	0	0	0
		Utility 9 - Allocated	0	3,792,596	0	1,011,503	0	0	0	0	0
		TOTAL ACCOUNT	2,092,893	45,631,242	1,363,713	951,981	9,931,596	3,485,397	3,841,188	7,326,585	
***** OREGON GAS *****											
99	391XXX	Office Furniture & Equipment, Computer Hardware									
		Utility 0	0	1,917,423	0	0	0	0	0	0	0
		Utility 7	0	26,626,183	0	0	7,168,744	0	3,087,019	0	3,087,019
		Utility 8	0	0	0	0	274,214	0	118,182	0	118,182
		TOTAL ACCOUNT	0	28,543,606	0	0	7,442,958	0	3,205,201	0	3,205,201
***** OREGON GAS *****											
99	392XXX	Transportation Equipment									
		Utility 0	7,404,669	15,579,361	0	0	0	0	0	0	0
		Utility 1	0	0	3,603,475	1,161,737	949,376	0	0	0	0
		Utility 2	0	0	0	0	0	0	2,117,109	0	2,117,109
		Utility 7	0	358,155	0	0	96,428	0	0	0	41,524
		Utility 9 - Wa	1,031,195	0	275,024	0	0	0	0	0	0
		Utility 9 - Idaho	0	590,475	0	157,483	0	0	0	0	0
		Utility 9 - Allocated	0	807,153	0	215,271	0	0	0	0	0
		TOTAL ACCOUNT	8,435,864	18,366,339	3,878,499	1,319,220	1,261,075	2,117,109	41,524	2,158,633	



RESULTS OF OPERATIONS

AVISTA UTILITIES

COMMON GENERAL PLANT For Month Ended November 30, 2010 Average of Monthly Averages Basis		Report ID: C-GPL-1A		***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****										
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
<b>393000 Stores Equipment</b>														
		Utility 0	418,825	10,739	14,745	393,341	418,825	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	84,271	84,271	0	0	0	0	0	0
99		Utility 2	57,227	0	0	0	57,227	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	147,206	116,212	0	0	116,212	30,994	0	0	30,994	0	0	0
9		Utility 9 - Idaho	203,837	160,919	0	0	160,919	42,918	0	0	42,918	0	0	0
9		Utility 9 - Allocated	1,081,204	0	0	853,556	853,556	0	0	227,648	227,648	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,992,570</b>	<b>126,951</b>	<b>175,664</b>	<b>1,246,897</b>	<b>1,549,512</b>	<b>115,265</b>	<b>42,918</b>	<b>227,648</b>	<b>385,831</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
<b>394000 Tools, Shop, &amp; Garage Equipment</b>														
		Utility 0	3,394,066	1,256,993	421,345	1,715,728	3,394,066	0	0	0	0	0	0	0
99		Utility 1	1,923,859	0	0	0	1,923,859	1,028,586	458,281	436,992	1,923,859	932,154	0	932,154
99		Utility 2	932,154	0	0	0	932,154	0	0	0	0	0	0	0
7		Utility 7	4,091,389	0	0	2,953,696	2,953,696	0	0	795,243	795,243	0	342,449	342,449
8		Utility 8	1,090,235	0	0	0	1,090,235	0	0	761,878	761,878	0	328,357	328,357
9		Utility 9 - Wa	42,402	33,474	0	0	33,474	8,928	0	0	8,928	0	0	0
9		Utility 9 - Idaho	9,449	0	7,460	0	7,460	0	1,989	0	1,989	0	0	0
9		Utility 9 - Allocated	298,531	0	0	235,675	235,675	0	0	62,856	62,856	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>11,782,085</b>	<b>1,290,467</b>	<b>428,805</b>	<b>4,905,099</b>	<b>6,624,371</b>	<b>1,037,514</b>	<b>460,270</b>	<b>2,056,969</b>	<b>3,554,753</b>	<b>932,154</b>	<b>670,806</b>	<b>1,602,960</b>
<b>395000 Laboratory Equipment</b>														
		Utility 0	1,320,551	214,701	123,226	982,624	1,320,551	0	0	0	0	0	0	0
99		Utility 1	280,752	0	0	0	280,752	91,364	29,797	159,591	280,752	0	0	0
99		Utility 2	257,089	0	0	0	257,089	0	0	0	0	257,089	0	257,089
7		Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
8		Utility 8	8,520	0	0	0	8,520	0	0	5,954	5,954	0	2,566	2,566
9		Utility 9 - Wa	16,373	12,926	0	0	12,926	3,447	0	0	3,447	0	0	0
9		Utility 9 - Idaho	5,227	0	4,126	0	4,126	0	1,101	0	1,101	0	0	0
9		Utility 9 - Allocated	243,113	0	0	191,926	191,926	0	0	51,187	51,187	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,487,288</b>	<b>227,627</b>	<b>127,352</b>	<b>1,431,314</b>	<b>1,786,293</b>	<b>94,811</b>	<b>30,898</b>	<b>285,862</b>	<b>411,571</b>	<b>257,089</b>	<b>32,335</b>	<b>289,424</b>
<b>396XXX Power Operated Equipment</b>														
		Utility 0	34,612,685	16,449,300	8,319,475	9,843,910	34,612,685	0	0	0	0	0	0	0
99		Utility 1	4,412,943	0	0	0	4,412,943	2,986,637	940,201	486,105	4,412,943	43,834	0	43,834
99		Utility 2	43,834	0	0	0	43,834	0	0	0	0	0	0	0
7		Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	687,985	543,130	0	0	543,130	144,855	0	0	144,855	0	0	0
9		Utility 9 - Idaho	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0
9		Utility 9 - Allocated	630,182	0	0	497,497	497,497	0	0	132,685	132,685	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>41,459,859</b>	<b>16,992,430</b>	<b>8,728,563</b>	<b>10,741,382</b>	<b>36,462,375</b>	<b>3,131,492</b>	<b>1,049,307</b>	<b>726,478</b>	<b>4,907,277</b>	<b>43,834</b>	<b>46,373</b>	<b>90,207</b>

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

Report ID:  
 C-GPL-1A

Ref/Basis	Account	Description	Direct - Wa		Direct - Idaho		Allocated		Total		Direct - Oregon		Allocated		Total
99	397XXX	Communication Equipment													
		Utility 0	41,062,284	5,638,822	2,287,332	33,136,130	41,062,284	0	0	0	0	0	0	0	0
		Utility 1	800,413	0	0	0	0	469,291	331,122	0	0	0	0	0	0
		Utility 2	603,276	0	0	0	0	0	0	0	0	603,276	0	0	603,276
		Utility 7	9,668,508	0	0	6,979,986	6,979,986	0	0	1,879,268	0	0	809,254	0	809,254
		Utility 8	926,079	0	0	0	0	0	0	647,163	0	0	278,916	0	278,916
		Utility 9 - Wa	464,257	366,508	0	0	366,508	97,749	0	0	0	0	0	0	0
		Utility 9 - Idaho	4,035,597	0	3,185,902	0	3,185,902	0	849,695	0	0	0	0	0	0
		Utility 9 - Allocated	7,247,752	0	0	5,721,738	5,721,738	0	0	1,526,014	0	0	0	0	0
		TOTAL ACCOUNT	64,808,166	6,005,330	5,473,234	43,837,854	57,316,418	567,040	1,180,817	4,032,445	5,800,302	603,276	1,088,170	1,691,446	
99	398000	Miscellaneous Equipment													
		Utility 0	8,584	0	2,299	6,285	8,584	0	0	0	0	0	0	0	0
		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 2	2,367	0	0	0	0	0	0	0	0	2,367	0	0	2,367
		Utility 7	430,700	0	0	310,935	310,935	0	0	83,715	0	0	36,050	0	36,050
		Utility 9 - Wa	1,044	824	0	0	824	220	0	0	0	0	0	0	0
		Utility 9 - Idaho	1,389	0	1,097	0	1,097	0	292	0	0	0	0	0	0
		Utility 9 - Allocated	6,214	0	0	4,906	4,906	0	0	1,308	0	0	0	0	0
		TOTAL ACCOUNT	450,298	824	3,396	322,126	326,346	220	292	85,023	85,535	2,367	36,050	38,417	
		TOTAL GENERAL PLANT	260,723,302	35,543,989	23,663,308	141,423,216	200,630,513	10,764,826	5,127,761	26,926,320	42,818,907	7,970,528	9,303,354	17,273,882	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

AVISTA UTILITIES

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

		Total General	Total Electric	Total Gas North	Total Oregon Gas
<b>Accumulated Depreciation - General Plant</b>					
99	108X06	40,089,467	40,089,467	0	0
99	108X06	640,216	0	640,216	0
99	108X06	2,409,157	0	2,409,157	0
99	108X06	874,345	0	874,345	0
99	108X06	2,396,857	0	0	2,396,857
7	108X06	15,361,630	11,090,022	2,985,840	1,285,768
7	108X06	-351,183	-253,530	-68,259	-29,394
8	108X06	981,653	0	685,999	295,654
9	108X06	15,873,319	12,531,192	3,342,127	0
<b>Total</b>		<b>78,275,461</b>	<b>63,457,151</b>	<b>10,869,425</b>	<b>3,948,885</b>

<b>Accumulated Depreciation - General Plant, Transportation</b>					
99	108X07	5,610,701	5,610,701	0	0
99	108X07	225,606	0	225,606	0
99	108X07	468,453	0	468,453	0
99	108X07	211,477	0	211,477	0
99	108X07	1,034,227	0	0	1,034,227
7	108X07	7,389	5,334	1,436	618
9	108X07	740,722	584,763	155,959	0
<b>Total</b>		<b>8,298,575</b>	<b>6,200,798</b>	<b>1,062,931</b>	<b>1,034,845</b>

**ALLOCATION RATIOS:**

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended November 30, 2010 Average of Monthly Averages Basis		***** SYSTEM ***** WASHINGTON ***** IDAHO *****		***** IDAHO *****		***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION PLANT:</b>								
E-PLT	360200	Plant in Service	1,071,244,660	0	1,071,244,660	658,594,174	0	658,594,174
E-PLT		Less Land and Land Rights	4,293,471	0	4,293,471	3,329,939	0	3,329,939
		Depreciable Distribution Plant	1,066,951,189	0	1,066,951,189	655,264,235	0	655,264,235
		Percentage	0.000%	0.000%	100.000%	61.415%	0.000%	38.585%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>								
108X05		Accumulated Depreciation	0	325,636,719	325,636,719	199,989,791	0	199,989,791
108X05		Utility 0 Asset Recovery Obligation (Note 1)	0	-89,670	-89,670	-55,071	0	-55,071
99		JURISDICTIONAL ALLOCATION:	325,636,719	0	325,636,719	199,989,791	0	199,989,791
99		Utility 0 Asset Recovery Obligation (Note 1)	-89,670	0	-89,670	-55,071	0	-55,071
<b>GENERAL PLANT - NON TRANSPORTATION</b>								
E-PLT		General Plant In Service	59,207,297	141,423,216	200,630,513	35,543,989	91,763,869	127,307,858
E-PLT		Less: General Land and Land Rights	818,677	3,205,334	4,024,011	371,603	2,079,813	2,451,416
E-PLT		Less: General Transportation Plant	11,726,659	6,639,680	18,366,339	8,435,864	4,308,223	12,744,087
		Depreciable Non Transport General Plant	46,661,961	131,578,202	178,240,163	26,736,522	85,375,833	112,112,355
		Percentage	73.821%	73.821%	100.000%	15.000%	11.179%	11.179%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>								
C-ADP	108X06	Accumulated Depreciation--Electric General Plant	46,844,703	63,457,151	110,301,854	9,518,573	7,093,875	16,612,448
	403X60	Common Depreciation Expense (C-DEP)	873,494	1,183,260	2,056,754	177,489	132,277	309,766
	403X60	Washington Depreciation Expense (C-DEP)	7,298	7,298	14,596	7,298	0	14,596
	403X60	Idaho Depreciation Expense (C-DEP)	27,062	27,062	54,124	27,062	0	54,124
	403X60	Depreciation Expense	188,572	239,511	428,083	35,385	15,553	50,938
		Total Depreciation Expense	395,064	1,062,066	1,457,130	220,172	689,132	809,304
<b>JURISDICTIONAL ALLOCATION:</b>								
4	108X06	Accumulated Depreciation--Electric General Plant	16,612,448	46,844,703	63,457,151	9,518,573	30,395,654	39,914,227
4	403X60	Depreciation Expense (C-DEP)	309,766	873,494	1,183,260	177,489	566,775	744,264
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	34,360	0	34,360	7,298	0	7,298
4	403X60	Depreciation Expense	50,938	188,572	239,510	35,385	122,357	157,742
		Total Depreciation Expense	395,064	1,062,066	1,457,130	220,172	689,132	909,304
<b>GENERAL PLANT--TRANSPORTATION</b>								
E-PLT	392XXX	Transportation General Plant	11,726,659	6,639,680	18,366,339	8,435,864	4,308,223	12,744,087
		Percentage	36.151%	36.151%	100.000%	45.931%	17.918%	17.918%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>								
C-ADP	108X07	Accumulated Depreciation--Electric General Plant	2,241,650	2,241,650	4,483,300	2,848,089	1,454,517	4,302,606
	403X70	Depreciation Expense (C-DEP)	425	425	850	541	276	817
	403X70	Depreciation Expense	4,973	4,973	9,946	3,456	3,227	6,683
<b>JURISDICTIONAL ALLOCATION:</b>								
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,959,148	2,241,650	6,200,798	2,848,089	1,454,517	4,302,606
4	403X70	Depreciation Expense (C-DEP)	752	425	1,177	541	276	817
4	403X70	Depreciation Expense	5,669	4,973	10,642	3,456	3,227	6,683
		Total Depreciation Expense	6,421	5,398	11,819	3,997	3,503	7,500
<b>ALLOCATION RATIOS:</b>								
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	100.000%	100.000%	64.886%	0.000%	64.886%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
								35.114%

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

Ref/Basis Account	Description	ELECTRIC *****		GAS NORTH *****		OREGON GAS*****		
		Direct - Wa	Allocated	Direct - Idaho	Allocated	Direct	Allocated	Total
303000	Intangible Plant							
99	Utility 1	0	0	168,450	0	0	0	0
7	Utility 7	0	0	0	0	0	0	0
9	Utility 9	0	153,199	0	40,859	0	0	0
	TOTAL ACCOUNT	0	153,199	168,450	40,859	0	0	0
303100	Misc Intangible Plant - Mainframe Software							
99	Utility 0	104,889	784,852	0	0	0	0	0
99	Utility 2	0	0	0	0	46,440	0	46,440
7	Utility 7	0	20,903,485	0	5,627,984	0	2,423,534	2,423,534
8	Utility 8	0	0	0	760,791	0	327,889	327,889
	TOTAL ACCOUNT	104,889	21,688,337	0	6,388,775	46,440	2,751,423	2,797,863
303110	Misc Intangible Plant - PC Software							
99	Utility 0	0	552,358	0	0	0	0	0
99	Utility 1	0	0	0	19,337	0	0	0
99	Utility 2	0	0	0	0	1,231	0	1,231
7	Utility 7	0	5,892,333	0	1,586,432	0	683,153	683,153
8	Utility 8	0	0	0	299,323	0	129,004	129,004
	TOTAL ACCOUNT	0	6,444,691	0	1,905,092	1,231	812,157	813,388
	TOTAL	104,889	28,286,227	168,450	8,334,726	47,671	3,563,580	3,611,251

ALLOCATION RATIOS:  
 E-ALL 7 Elec/Gas North/Oregon 4-Factor 100.000%  
 E-ALL 8 Gas North/Oregon 4-Factor 100.000%  
 E-ALL 9 Elec/Gas North 4-Factor 100.000%  
 E-ALL 99 Not Allocated 0.000%

72.193%  
 0.000%  
 78.945%  
 0.000%

19.437%  
 69.882%  
 21.055%  
 0.000%

8.370%  
 30.118%  
 0.000%  
 0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

<b>ACCUMULATED AMORTIZATION</b> <b>COMMON PLANT</b> For Month Ended November 30, 2010 Average of Monthly Averages Basis		Report ID: C-AAM-1A
Ref/Basis	Account	Description

		Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
	Accum Amort (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
	<b>Total</b>	<b>21,440,231</b>	<b>15,284,216</b>	<b>4,285,145</b>	<b>1,870,871</b>

	Accum Amort--Leasehold Improvements (111X50, 111X60)				
2	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
	<b>Total</b>	<b>163,549</b>	<b>90,485</b>	<b>24,337</b>	<b>48,727</b>

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE		Report ID: E-CAM-1A
For Month 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									
E-PLT	303000	Misc Intangible Plant	0	153,199	153,199	0	99,405	99,405	0	53,794	53,794
E-PLT	303100	Misc Intangible Plant - Mainframe Software	104,889	21,688,337	21,793,226	104,889	14,072,694	14,177,583	0	7,615,643	7,615,643
E-PLT	303110	Misc Intangible Plant - PC Software	0	6,444,691	6,444,691	0	4,181,702	4,181,702	0	2,262,989	2,262,989
		Total Intangible Plant - Software	104,889	28,286,227	28,391,116	104,889	18,353,801	18,458,690	0	9,932,426	9,932,426
		Percentage		99.631%	100.000%		0.369%			0.000%	

ALLOCATION BASED ON DEPRECIABLE PLANT:  
 C-AAM 111 Accumulated Amortization (111X30, X31, X32)  
 404 Amortization Expense (404X30, X31, X32)

JURISDICTIONAL ALLOCATION:  
 4 111 Accumulated Amortization (111X30, X31, X32)  
 4 404 Amortization Expense (404X30, X31, X32)

ALLOCATION RATIOS:  
 E-ALL 4 Jurisdictional 4-Factor Ratio 100.000% 64.886% 35.114%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended November 30, 2010 Average of Monthly Averages Basis		Report ID: C-DTX-1A
Ref/Basis	Account	Description

Total	Electric	Gas North	Oregon Gas
-16,691,571	-12,050,146	-3,244,341	-1,397,084
0	0	0	0
-1,751,998	-1,383,115	-368,883	0
-18,443,569	-13,433,261	-3,613,224	-1,397,084

Deferred FIT - Common Plant (For Report APL)

7	282900	Utility 7
8	282900	Utility 8
9	282900	Utility 9
		Total

ALLOCATION RATIOS:

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