

UG-110344-SI

Avista Corporation

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February 17, 2011

2011 FEB 23 AM 9:50

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

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 December 31, 2010. We are filing this report monthly rather than quarterly per an arrangement with Mike Parvinen.

If you have any questions concerning these reports, please call Theresa Melvin at (509) 495-8165.

Sincerely,

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

Patty Olsness
Rates Coordinator
Avista Utilities

enclosures
po

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 200912 , State Code : WA

Accounting Period:200912 State Code:WA

Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	132,637	13,741,949	11,784,964	131,871	109,247,855	131,455,965
16 LARGE CUSTOMER PGA-COMMERCIAL	0	0	0	0	0	-606,319
17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	0	0	0	-206,831
19 THEFT OF SERVICE-GAS	0	0	0	0	0	362
21 FIRM COMMERCIAL	13,895	8,411,770	6,315,102	13,860	68,173,652	73,314,189
22 INTERRUPTIBLE COMMERCIAL	1	131,257	121,362	1	657,016	693,082
31 FIRM- INDUSTRIAL	133	351,703	247,120	135	3,396,706	3,410,723
41 INTERRUPTIBLE-INDUSTRIAL	0	0	0	0	0	0
80 INTERDEPARTMENT REVENUE	34	45,939	32,464	34	436,380	443,649
88 MISC-SERVICING CUSTOMER INSTALLS	0	0	1,424	0	0	20,001
91 COMMERCIAL-TRANS OF GAS FOR OTHERS	14	2,228,527	99,957	14	21,060,189	914,015
92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	25	4,054,640	164,257	27	44,606,664	2,052,207
93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	3	119,364	2,496	3	3,372,866	70,527
Total WA	146,742	29,085,149	18,769,146	145,944	250,951,328	211,561,570

AVISTA UTILITIES

RESULTS OF OPERATION

GAS RATE OF RETURN		Report ID:
For Twelve Months Ended December 31, 2010		G-ROR-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	16,836,960	9,532,579	7,304,381
		Adjustments			
		Adjusted Gas Net Operating Income	16,836,960	9,532,579	7,304,381
G-APL		Gas Net Adjusted Rate Base	290,588,200	189,278,486	101,309,714
		RATE OF RETURN	5.794%	5.036%	7.210%

GAS ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2010
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.0000%	69.4000%	30.6000%
			11/1/2010		
2		Number of Customers	221,274	147,064	74,210
		Percent	100.0000%	66.462%	33.538%
3	G-OPS	Direct Distribution Operating Expense	8,706,293	5,786,356	2,919,937
		Percent	100.0000%	66.462%	33.538%
Jurisdictional Four Factor Allocator - Direct Method					
Allocation Rate Calculation - Updated 12/31/2010					
Direct O&M					
		Amount: Accounts 798 - 894	2,960,332	1,938,779	1,001,553
		Amount: Accounts 901 - 935	12,985,723	9,788,850	3,196,873
		Total	15,946,055	11,747,629	4,198,426
		Percentage	100.0000%	73.671%	26.329%
Direct Labor					
		Amount: Accounts 798 - 894	5,777,102	3,849,651	1,927,451
		Amount: Accounts 901 - 935	2,393,355	1,904,696	488,659
		Total	8,170,457	5,754,347	2,416,110
		Percentage	100.0000%	70.429%	29.571%
Total Number of Customers					
		Percentage	223,040	148,247	74,793
			100.0000%	66.467%	33.533%
Total Direct Plant					
		Percentage	298,884,304	189,804,990	109,079,314
			100.0000%	63.505%	36.495%
Total Four Factor Allocators					
		Percent	400.0000%	274.072%	125.928%
			100.0000%	68.518%	31.482%
4	Underground Storage & Dist Plant				
			System	Washington	Idaho
	G-PLT	Underground Storage	28,886,114	20,046,963	8,839,151
	G-PLT	Distribution	417,813,902	269,469,380	148,344,522
		Total Underground Storage/Dist Plant	446,700,016	289,516,343	157,183,673
		Percent	100.0000%	64.812%	35.188%
5					
	Input	Actual Therms Purchased	235,900,540	164,699,793	71,200,747
		Percent	100.0000%	69.817%	30.183%
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GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 G-ALL-12A

1/1/2010

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

Input	Electric	Gas North	Oregon Gas
Total	45,988,228	3,116,832	1,976,886
Percentage	78.446%	16.093%	5.461%
Direct Labor Accts 500 - 894	43,337,007	8,181,894	3,573,482
Direct Labor Accts 901 - 935	4,212,733	361,664	1,157,264
Direct Labor Accts 901 - 905 Utility 9 Only	1,871,330	1,158,379	XXXXXX
Total	49,421,070	9,701,937	4,730,746
Percentage	77.397%	15.194%	7.409%

Number of Customers at 12/31/09

Percentage	356,620	220,748	95,602
	52.992%	32.802%	14.206%

Net Direct Plant

Percentage	1,813,979,169	309,908,801	145,291,297
	79.940%	13.657%	6.403%

Total Percentages

Average (GD AA)	288.775%	77.746%	33.479%
	72.193%	19.437%	8.370%

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1/1/2010

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

Input	Electric	Gas North	Oregon Gas
Total	0	3,116,832	1,976,886
Percentage	0.000%	74.664%	25.336%
Direct Labor Accts 580 - 894	0	8,181,894	3,573,482
Direct Labor Accts 901 - 935	0	361,664	1,157,264
Direct Labor Accts 901 - 905 Utility 9 Only	0	1,158,379	XXXXXX
Total	0	9,701,937	4,730,746
Percentage	0.000%	67.222%	32.778%

Number of Customers at 12/31/09

Percentage	0	220,748	95,602
	0.000%	69.780%	30.220%

Net Direct Plant

Percentage	0	305,689,899	144,766,575
	0.000%	67.862%	32.138%

Total Percentages

Average (GD AA)	0.000%	279.528%	120.472%
	0.000%	69.882%	30.118%

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AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 G-ALL-12A

Input	Elec/Gas North 4-Factor	Electric	Gas North	Oregon Gas
Direct O&M Accs 580 - 894	45,988,228	3,116,832	0	0
Direct O&M Accs 901 - 935	35,419,000	12,684,856	0	0
Adjustments	0	0	0	0
Total	81,407,228	15,801,688	0	0
Percentage	83.745%	16.255%	0.000%	0.000%
Direct Labor Accs 580 - 894	43,337,007	8,181,894	0	0
Direct Labor Accs 901 - 935	4,212,733	361,664	0	0
Total	47,549,740	8,543,558	0	0
Percentage	84.769%	15.231%	0.000%	0.000%
Number of Customers at 12/31/09	356,620	220,748	0	0
Percentage	61.766%	38.234%	0.000%	0.000%
Net Direct Plant	1,802,725,506	305,689,899	0	0
Percentage	85.501%	14.499%	0.000%	0.000%
Total Percentages Average (CD AN/ID/WA)	315.781%	84.219%	0.000%	0.000%
Actual Annual Throughput Percent	253,123,000	126,619,240	0	0
Percentage	66.657%	33.343%	0.000%	0.000%
G-OPS Book Depreciation Percent	8,196,955	4,372,457	0	0
Percentage	65.214%	34.786%	0.000%	0.000%
G-PLT Net Gas Plant Percent	214,662,521	115,949,071	0	0
Percentage	64.929%	35.071%	0.000%	0.000%
G-PLT Net Gas General Plant Percent	19,386,426	9,368,470	0	0
Percentage	67.420%	32.580%	0.000%	0.000%
G-SCM Net Allocated Schedule M Percent	-22,309,857	-12,053,491	0	0
Percentage	67.493%	32.507%	0.000%	0.000%
Input Not Allocated	0.000%	0.000%	0.000%	0.000%

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

Input	Washington	Idaho
Underground Storage (Actual, not Situs)	20,046,963	8,839,151
Distribution	266,845,782	145,465,343
General	3,550,811	2,692,487
TOTAL	290,443,556	156,996,981

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-OPS-12A

***** IDAHO *****

***** WASHINGTON *****

***** SYSTEM *****

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
		REVENUES							
		SALES OF GAS:							
99	480000	Residential	133,455,198	0	91,727,283	0	41,727,915	0	41,727,915
99	4812XX	Commercial - Firm & Interruptible	68,251,928	0	47,940,384	0	20,311,544	0	20,311,544
99	4813XX	Industrial-Firm	3,290,764	0	2,099,848	0	1,190,916	0	1,190,916
99	481400	Interruptible	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-1,804,160	0	-1,417,397	0	-386,763	0	-386,763
99	484000	Intrdepartmental Revenue	272,844	0	238,359	0	34,485	0	34,485
		TOTAL SALES TO ULTIMATE CUSTOMERS	203,466,574	0	140,588,477	0	62,878,097	0	62,878,097
		OTHER OPERATING REVENUES:							
99	483000	Sales for Resale	157,676,953	0	109,008,703	0	48,668,250	0	48,668,250
99	488000	Miscellaneous Service Revenues	29,592	0	15,818	0	13,774	0	13,774
99	489300	Transportation For Others	3,699,103	0	3,245,427	0	453,676	0	453,676
99	493000	Rent from Gas Property	-237	0	-297	0	60	0	60
4	495000	Other Gas Revenues	8,920,149	70,908	6,183,812	48,585	2,736,337	22,323	2,758,660
		TOTAL OTHER OPERATING REVENUES	170,325,560	70,908	118,502,048	48,585	51,872,097	22,323	51,894,420
		TOTAL GAS REVENUES	373,792,134	70,908	259,090,525	48,585	114,750,194	22,323	114,772,517
		PRODUCTION EXPENSES:							
G-804	804/805	City Gate Purchases	278,159,078	0	192,776,382	0	85,382,696	0	85,382,696
6	808XXX	Net Natural Gas Storage Transactions	-3,877,785	0	-2,619,007	0	-1,258,778	0	-1,258,778
6	811000	Gas Used for Products Extraction	-1,014,362	0	-703,553	0	-310,809	0	-310,809
10	813000	Other Gas Expenses	0	1,153,914	769,164	0	384,750	0	384,750
99	813010	Gas Technology Institute (GTI) Expenses	31,143	0	22,075	0	9,068	0	9,068
		TOTAL PRODUCTION EXPENSES	273,298,074	1,153,914	189,475,897	769,164	83,822,177	384,750	84,206,927
		UNDERGROUND STORAGE EXPENSES:							
1	814000	Supervision & Engineering	0	844	0	586	0	258	258
1	824000	Other Expenses	0	276,628	0	191,980	0	84,648	84,648
1	837000	Other Equipment	0	269,851	0	187,277	0	82,574	82,574
		TOTAL UNDERGROUND STORAGE OF EXP	0	547,323	0	379,843	0	167,480	167,480
		DEPRECIATION EXPENSE:							
G-ADP	404X40	Depreciation Expense	0	501,805	0	348,253	0	153,552	153,552
1		Amortization Expense	0	227	0	158	0	69	69
G-OTX		Taxes Other Than FIT	0	172,335	0	119,600	0	52,735	52,735
		TOTAL UNDERGROUND STORAGE EXP	0	1,221,690	0	847,854	0	373,836	373,836

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	164,847	547,961	712,808	98,356	364,186	462,542	66,491	183,775	250,266
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,012,717	129,901	2,142,618	1,454,161	86,335	1,540,496	558,556	43,566	602,122
3	875000	Measuring & Reg Sta Exp-General	103,792	103,792	207,584	65,968	0	65,968	37,824	0	37,824
3	876000	Measuring & Reg Sta Exp-Industrial	13,516	0	13,516	8,042	0	8,042	5,474	0	5,474
3	877000	Measuring & Reg Sta Exp-City Gate	163,288	0	163,288	64,917	0	64,917	98,371	0	98,371
3	878000	Meter & House Regulator Expenses	880,947	0	880,947	657,924	0	657,924	223,023	0	223,023
3	879000	Customer Installation Expenses	1,314,409	80,007	1,394,416	722,737	53,174	775,911	591,672	26,833	618,505
3	880000	Other Expenses	950,498	693,682	1,644,180	675,737	461,035	1,136,772	274,761	232,647	507,408
3	881000	Rents	60	24,470	24,530	60	16,263	16,323	0	8,207	8,207
MAINTENANCE											
3	885000	Supervision & Engineering	141,854	75	141,929	52,637	50	52,687	89,217	25	89,242
3	887000	Mains	1,542,454	1,531	1,543,985	1,014,148	1,018	1,015,166	528,306	513	528,819
3	889000	Measuring & Reg Sta Exp-General	233,193	40	233,233	123,556	27	123,583	109,637	13	109,650
3	890000	Measuring & Reg Sta Exp-Industrial	108,965	26,751	135,716	51,718	17,779	69,497	57,247	8,972	66,219
3	891000	Measuring & Reg Sta Exp-City Gate	104,020	115	104,135	57,974	76	58,050	46,046	39	46,085
3	892000	Services	633,272	552,023	1,185,295	487,817	366,886	854,703	145,455	185,137	330,592
3	893000	Meters & House Regulators	336,942	611,730	948,672	249,403	406,568	655,971	87,539	205,162	292,701
3	894000	Other Equipment	1,519	219,162	220,681	1,201	145,659	146,860	318	73,503	73,821
TOTAL DISTRIBUTION OPERATING EXP											
			8,706,293	2,887,448	11,593,741	5,786,356	1,919,056	7,705,412	2,919,937	968,392	3,888,329
G-ADP	Depreciation		9,753,043	62,328	9,815,371	6,326,988	43,516	6,370,504	3,426,055	18,812	3,444,867
G-OTX	Taxes Other Than FIT		13,920,762	0	13,920,762	12,248,601	0	12,248,601	1,672,161	0	1,672,161
TOTAL DISTRIBUTION EXPENSES			32,380,098	2,949,776	35,329,874	24,361,945	1,962,572	26,324,517	8,018,153	987,204	9,005,357
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	367,039	367,039	0	243,941	243,941	0	123,098	123,098
2	902000	Meter Reading Expenses	1,546,477	71,790	1,618,267	1,351,032	47,713	1,398,745	195,445	24,077	219,522
G-903	903XXXX	Customer Records & Collection Expenses	896,198	3,619,346	4,515,544	624,420	2,404,598	3,029,018	271,778	1,214,748	1,486,526
2	904000	Uncollectible Accounts	0	1,036,599	1,036,599	0	688,944	688,944	0	347,655	347,655
2	905000	Misc Customer Accounts	0	81,102	81,102	0	53,902	53,902	0	27,200	27,200
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,442,675	5,175,876	7,618,551	1,975,452	3,433,098	5,414,550	467,223	1,736,778	2,204,001
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXXX	Customer Assistance Expenses	11,660,739	306,781	11,967,520	8,818,221	203,893	9,022,114	2,842,518	102,888	2,945,406
2	909000	Advertising	65	570,756	570,821	65	379,336	379,401	0	191,420	191,420
2	910000	Misc Customer Service & Info Exp	0	104,597	104,597	0	69,517	69,517	0	35,080	35,080
TOTAL CUSTOMER SERVICE & INFO EXP			11,660,804	982,134	12,642,938	8,818,286	652,746	9,471,032	2,842,518	329,388	3,171,906

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended December 31, 2010		G-OPS-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	-6,983	-6,983	0	-4,641	-4,641	0	-2,342	-2,342
2	913000	Advertising	0	280	280	0	186	186	0	94	94
2	916000	Miscellaneous Sales Expenses	99,777	19,221	118,998	96,558	12,775	109,333	3,219	6,446	9,665
TOTAL SALES EXPENSES			99,777	12,518	112,295	96,558	8,320	104,878	3,219	4,198	7,417
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	22,552	6,451,088	6,473,640	9,017	4,420,156	4,429,173	13,535	2,030,932	2,044,467
4	921000	Office Supplies & Expenses	168	1,076,116	1,076,284	168	737,333	737,501	0	338,783	338,783
4	922000	Admin. Expenses Transferred - Credit	229	-32,025	-31,796	0	-21,943	-21,943	229	-10,082	-9,853
4	923000	Outside Services Employed	0	3,969,098	3,969,098	0	2,719,547	2,719,547	0	1,249,551	1,249,551
4	924000	Property Insurance Premium	0	302,234	302,234	0	207,085	207,085	0	95,149	95,149
4	925XXX	Injuries and Damages	0	1,131,479	1,131,479	0	775,267	775,267	0	356,212	356,212
4	926XXX	Employee Pensions and Benefits	55,641	193,074	248,715	55,641	132,290	187,931	0	60,784	60,784
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	814,739	287,736	1,102,475	548,082	197,151	745,233	266,657	90,585	357,242
4	930000	Miscellaneous General Expenses	59,074	908,971	968,045	50,297	622,809	673,106	8,777	286,162	294,939
4	931000	Rents	16,619	199,666	216,285	15,924	136,807	152,731	695	62,859	63,554
4	935000	Maintenance of General Plant	206,800	1,483,473	1,690,273	124,120	1,016,446	1,140,566	82,680	467,027	549,707
TOTAL ADMIN & GEN OPERATING EXP			1,175,822	15,970,910	17,146,732	803,249	10,942,948	11,746,197	372,573	5,027,962	5,400,535
G-ADP	4	Depreciation	923,314	1,328,922	2,252,236	567,647	910,551	1,478,198	355,667	418,371	774,038
G-CAM	4	Amortization - Leasehold Imp (1404.60)	0	2,003	2,003	0	1,372	1,372	0	631	631
	99	Amortization - Intangible Plant-Software	0	1,337,862	1,337,862	0	916,676	916,676	0	421,186	421,186
	99	Amortization - Intangible Distribution Plant	20,376	0	20,376	16,552	0	16,552	3,824	0	3,824
	99	Jackson Prairie Deferral (per WA GRC)	0	0	0	0	0	0	0	0	0
	99	Amortization - Decoupling Revenue	-277,671	0	-277,671	-277,671	0	-277,671	0	0	0
	99	Decoupling Surcharge	494,079	0	494,079	494,079	0	494,079	0	0	0
	99	DSIT Amortization - ID	-173,149	0	-173,149	0	0	0	-173,149	0	-173,149
	99	Taxes Other than FIT	0	36,296	36,296	0	24,869	24,869	0	11,427	11,427
G-OTX		TOTAL ADMIN & GENERAL EXPENSES	2,162,771	18,675,993	20,838,764	1,603,856	12,796,416	14,400,272	558,915	5,879,577	6,438,492
TOTAL EXPENSES BEFORE FIT			322,044,199	30,171,901	352,216,100	226,331,994	20,476,170	246,808,164	95,712,205	9,695,731	105,407,936
NET OPERATING INCOME BEFORE FIT				21,646,942	12,282,361		9,364,581	9,364,581			
G-FIT		FEDERAL INCOME TAX		-9,596,892	-7,207,998		-2,388,894	-2,388,894			
G-FIT		DEFERRED FEDERAL INCOME TAX		14,453,110	9,986,412		4,466,698	4,466,698			
G-FIT		AMORTIZED INVESTMENT TAX CREDIT		-46,236	-28,632		-17,604	-17,604			
GAS NET OPERATING INCOME				16,836,960	9,532,579		7,304,381	7,304,381			

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.462%	33.538%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.462%	31.482%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	30.183%
G-ALL	6	Actual Therms Purchased	100.000%	69.817%	33.343%
G-ALL	10	Actual Annual Throughput	100.000%	66.657%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Report ID:
G-804-12A

ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended December 31, 2010

Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	805110	Gas Exp - Rate Amortizations	-27,584,074	0	-19,259,800	0	-8,324,274	0	-8,324,274
99	805120	Gas Expense - Rate Deferrals	9,194,629	0	6,039,722	0	3,154,907	0	3,154,907
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0
6	804000	Gas Purchases	239,101,123	0	165,895,718	0	73,205,405	0	73,205,405
1	804001	Pipeline Demand Costs	26,746,335	0	18,683,044	0	8,063,291	0	8,063,291
99	804010	Gas Costs - Fixed Hedge	1,005,981	0	696,930	0	309,051	0	309,051
99	804014	GTI Contributions	75,495	0	57,774	0	17,721	0	17,721
99	804017	Transaction Fees	82,245	0	56,899	0	25,346	0	25,346
99	804140	Gas Research Contributions	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	2,562,671	0	1,783,675	0	778,996	0	778,996
6	804700	Off System Gas Purchases - Bookout	14,629,883	0	10,211,929	0	4,417,954	0	4,417,954
6	804730	Gas Costs - Intracompany LDC Gas	12,344,790	0	8,610,491	0	3,734,299	0	3,734,299
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			278,159,078	0	192,776,382	0	85,382,696	0	85,382,696

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.0000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.0000%	69.817%	30.183%
G-ALL	99	Not Allocated	0.0000%	0.000%	0.000%

ALLOCATION OF ACCOUNT 903		Report ID:
For Twelve Months Ended December 31, 2010		G-903-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	896,198	3,561,120	4,457,318	624,420	2,366,792	2,991,212
12	903920	Accts Rec Sold - Program Fees	0	57,475	57,475	0	37,318	37,318
12	903930	Accts Rec Sold - Maturity Yield Fees	0	751	751	0	488	488
Total Account 903			896,198	3,619,346	4,515,544	624,420	2,404,598	3,029,018

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.462%	33.538%
G-ALL	12	Net Gas Plant	100.000%	64.929%	35.071%

ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
 G-908-12A

		***** SYSTEM *****				***** WASHINGTON *****				***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	65,040	306,781	371,821	44,500	203,893	248,393	20,540	102,888	123,428			
99	908600	Customer Service & Info Expense	10,842,207	0	10,842,207	8,073,178	0	8,073,178	2,769,029	0	2,769,029			
99	908610	Limited Income Tax Refund Program	217,326	0	217,326	217,326	0	217,326	0	0	0			
99	908690	Schedule 91 Amortization included in Unbilled	295,077	0	295,077	343,272	0	343,272	-48,195	0	-48,195			
99	908990	DSM Amortization	241,089	0	241,089	139,945	0	139,945	101,144	0	101,144			
Total Account 908			11,660,739	306,781	11,967,520	8,818,221	203,893	9,022,114	2,842,518	102,888	2,945,406			

ALLOCATION RATIOS:

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

100.0000%

66.462%

33.538%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: G-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	373,863,042	259,090,525	114,772,517
G-OPS	Operating & Maintenance Expense	324,113,568	225,066,973	99,046,595
G-OPS	Book Depreciation & Amortization	13,973,139	9,348,121	4,625,018
G-OTX	Taxes Other than FIT	14,129,393	12,393,070	1,736,323
	Net Operating Income Before FIT	21,646,942	12,282,361	9,364,581
	Less: Interest Expense	9,349,027	6,005,806	3,343,221
G-SCM	Add: Schedule M Additions	-3,310,737	-4,053,843	-565,312
G-SCM	Less: Schedule M Deductions	35,098,450	22,816,991	12,281,459
	Taxable Net Operating Income	-26,111,272	-20,594,279	-6,825,411
	Percent	35%	35%	35%
	Total Federal Income Tax	-9,596,892	-7,207,998	-2,388,894
G-DTE	Deferred FIT	14,453,110	9,986,412	4,466,698
99	Amortized Investment Tax Credit	-46,236	-28,632	-17,604
	Total FIT/Deferred FIT & ITC	4,809,982	2,749,782	2,060,200
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
 G-SCM-12A

STOP AND CHECK WORKSHEET

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	10,696,733	3,233,147	13,929,880	6,911,187	2,220,526	9,131,713	3,785,546	1,012,621	4,798,167
12	997001	Contributions In Aid of Construction	0	290,305	290,305	0	188,492	188,492	0	101,813	101,813
2	997002	Injuries and Damages	0	-643,000	-643,000	0	-427,351	-427,351	0	-215,649	-215,649
12	997003	Salvage	0	-8,450	-8,450	0	-5,487	-5,487	0	-2,963	-2,963
4	997005	FAS106 Current Retiree Medical Accrual	0	-86,603	-86,603	0	-59,339	-59,339	0	-27,264	-27,264
6	997008	DSM Book Amortization	0	241,089	241,089	0	168,321	168,321	0	72,768	72,768
99	997010	Deferred Gas Credit and Refunds	-18,379,698	0	-18,379,698	-13,210,330	0	-13,210,330	-5,169,368	0	-5,169,368
4	997015	Airplane Lease Payments	0	82,399	82,399	0	56,458	56,458	0	25,941	25,941
12	997016	1992 Redemptions	0	-2,092,310	-2,092,310	0	-1,358,516	-1,358,516	0	-733,794	-733,794
4	997020	FAS87 Current Pension Accrual	0	-699,239	-699,239	0	-479,105	-479,105	0	-220,134	-220,134
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	206,660	0	206,660	206,660	0	206,660	0	0	0
12	997032	Interest Rate Swaps	0	173,419	173,419	0	112,599	112,599	0	60,820	60,820
99	997033	DSM Tariff Rider	1,944,559	0	1,944,559	1,132,673	0	1,132,673	811,886	0	811,886
4	997033	DSM Tariff Rider	0	21	21	0	14	14	0	7	7
1	997055	Deferred Gas Exchange	0	130,435	130,435	0	90,522	90,522	0	39,913	39,913
99	997065	Amortization of Unbilled Revenue Add-Ins	235,817	0	235,817	343,272	0	343,272	-107,455	0	-107,455
99	997080	Book Transportation Depreciation	0	1,014,405	1,014,405	0	0	0	0	0	0
99	997081	Deferred Compensation	0	75,772	75,772	0	0	0	0	0	0
99	997082	Meal Disallowances	0	82,073	82,073	0	0	0	0	0	0
99	997083	Paid Time Off	0	110,692	110,692	0	0	0	0	0	0
99	997084	Customer Uncollectibles	0	25,476	25,476	0	0	0	0	0	0
TOTAL SCHEDULE M ADDITIONS			-5,240,368	1,929,631	-3,310,737	-4,560,977	507,134	-4,053,843	-679,391	114,079	-565,312
ERROR											
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	34,919,197	34,919,197	0	22,772,205	22,772,205	0	12,146,992	12,146,992
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	44,786	44,786	0	20,578	20,578
99	997073	DSIT Amortization - ID	113,889	0	113,889	0	0	0	113,889	0	113,889
TOTAL SCHEDULE M DEDUCTIONS			113,889	34,984,561	35,098,450	0	22,816,991	22,816,991	113,889	12,167,570	12,281,459

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%
G-ALL	2	Number of Customers	100.000%
G-ALL	3	Direct Distribution Operating Expense	100.000%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%
G-ALL	6	Actual Therms Purchased	100.000%
G-ALL	11	Book Depreciation	100.000%
G-ALL	12	Net Gas Plant	100.000%
G-ALL	99	Not Allocated	0.000%

DEFERRED INCOME TAX EXPENSE--GAS	Report ID: G-DTE-12A
For Twelve Months Ended December 31, 2010	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	8,745,901	5,902,871	2,843,030
99	410100	Deferred Federal Income Tax Exp	5,616,002	4,086,422	1,529,580
		SUBTOTAL	14,361,903	9,989,293	4,372,610
14	411100	Deferred Federal Income Tax Expense - Allocated	173,743	117,264	56,479
99	411100	Deferred Federal Income Tax Exp	-82,536	-120,145	37,609
		SUBTOTAL	91,207	-2,881	94,088
		Total Deferred Federal Income Tax Expense	14,453,110	9,986,412	4,466,698

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	67.493%	32.507%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		5.930%	6.600%
	Total Cost of Debt		3.173%	3.300%
<hr/>				
	Total Weighted Cost		3.173%	3.300%
<hr/>				
G-APL	Net Rate Base	290,588,200	189,278,486	101,309,714
<hr/>				
	Interest Deduction for FIT Calculation	9,349,027	6,005,806	3,343,221
<hr/>				

- 1 From last WA GRC (UG-100468)
- 2 From ID GRC (AVU-G-09-1) - Cap Structure Non-specific in AVU-G-10-01
- 3 Debt Cost from last GRCs

TAXES OTHER THAN FEDERAL INCOME TAX		Report ID:
For Twelve Months Ended December 31, 2010		G-OTX-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total
1	408170	UNDERGROUND STORAGE R&P Property Tax	0	172,335	172,335	0	119,600	119,600
99	408110	DISTRIBUTION State Excise Tax	5,443,941	0	5,443,941	5,443,941	0	5,443,941
99	408120	Municipal Occupation & License Tax	6,241,839	0	6,241,839	5,112,214	0	5,112,214
99	408130	Excise Tax	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	2,436,194	0	2,436,194	1,692,446	0	1,692,446
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0
99	409100	State Income Tax	-201,212	0	-201,212	0	0	0
		TOTAL	13,920,762	0	13,920,762	12,248,601	0	12,248,601
4	408170	ADMINISTRATIVE & GENERAL R&P Property Tax	0	36,296	36,296	0	24,869	24,869
		TOTAL TAXES OTHER THAN FIT	13,920,762	208,631	14,129,393	12,248,601	144,469	12,393,070
			***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON 12/31/2009	28,886,114	100.000%	172,335	8,839,151	5.630%	45,192
G-ALL		PLANT BALANCES AT: Underground Storage	412,311,125	100.000%	2,436,194	20,046,963	6.902%	127,143
G-ALL		Distribution	6,243,298	100.000%	36,296	266,845,782	91.875%	1,692,446
		General	447,440,537	100.000%	2,644,825	3,550,811	1.223%	22,529
		TOTAL			2,644,825	290,443,536	100.000%	1,842,118

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	69.400%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	31.482%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 Ref/Basis Account Description Report ID:
 G-PLT-12A

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Ptl- (3030000)	872,591	40,859	913,450	704,141	27,996	732,137	168,450	12,863	181,313
4	C-IPL	Misc Intangible Ptl--Mainframe Software (303100)	0	5,638,060	5,638,060	0	3,863,086	3,863,086	0	1,774,974	1,774,974
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,033,140	2,033,140	0	1,393,067	1,393,067	0	640,073	640,073
		TOTAL INTANGIBLE PLANT--SOFTWARE	872,591	7,712,059	8,584,650	704,141	5,284,149	5,988,290	168,450	2,427,910	2,596,360
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
1	351XXX	Structures & Improvements	0	1,290,965	1,290,965	0	895,930	895,930	0	395,035	395,035
1	352XXX	Wells	0	12,823,225	12,823,225	0	8,899,318	8,899,318	0	3,923,907	3,923,907
1	353000	Lines	0	1,050,333	1,050,333	0	728,931	728,931	0	321,402	321,402
1	354000	Compressor Station Equipment	0	11,211,351	11,211,351	0	7,780,678	7,780,678	0	3,430,673	3,430,673
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,606	120,606	0	53,178	53,178
1	356000	Purification Equipment	0	407,617	407,617	0	282,886	282,886	0	124,731	124,731
1	357000	Other Equipment	0	1,456,064	1,456,064	0	1,010,508	1,010,508	0	445,556	445,556
		TOTAL UNDERGROUND STORAGE PLANT	0	28,886,114	28,886,114	0	20,046,963	20,046,963	0	8,839,151	8,839,151
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	630,163	22,254	652,417	443,137	15,537	458,674	187,026	6,717	193,743
6	376000	Mains	208,611,750	2,512,521	211,124,271	133,012,093	1,754,167	134,766,260	75,599,657	758,354	76,358,011
6	378000	Measuring & Reg Station Equip-General	4,671,791	57,440	4,729,231	2,899,315	40,103	2,939,418	1,772,476	17,337	1,789,813
6	379000	Measuring & Reg Station Equip-City Gate	5,922,347	60,967	5,983,314	1,771,844	42,565	1,814,409	4,150,503	18,402	4,168,905
6	380000	Services	135,106,481	0	135,106,481	89,131,217	0	89,131,217	45,975,264	0	45,975,264
6	381000	Meters	57,402,294	0	57,402,294	38,230,295	0	38,230,295	19,171,999	0	19,171,999
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,666,691	0	2,666,691	2,067,709	0	2,067,709	598,982	0	598,982
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	415,160,720	2,653,182	417,813,902	267,617,008	1,852,372	269,469,380	147,543,712	800,810	148,344,522
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	851,719	1,520,049	576,272	583,581	1,159,853	92,058	268,138	360,196
4	390XXX	Structures & Improvements	2,253,911	9,193,548	11,447,459	1,312,914	6,299,235	7,612,149	940,997	2,894,313	3,835,310
4	391XXX	Office Furniture & Equipment	0	7,201,580	7,201,580	0	4,934,379	4,934,379	0	2,267,201	2,267,201
4	392XXX	Transportation Equipment	4,642,712	1,199,159	5,841,871	3,421,417	821,640	4,243,057	1,221,295	377,519	1,598,814
4	393000	Stores Equipment	159,410	214,792	374,202	115,527	147,171	262,698	43,883	67,621	111,504
4	394000	Tools, Shop & Garage Equipment	1,465,625	1,958,399	3,424,024	1,008,925	1,341,856	2,350,781	456,700	616,543	1,073,243
4	395000	Laboratory Equipment	134,286	303,537	437,823	101,281	207,977	309,258	33,005	95,560	128,565
4	396XXX	Power Operated Equipment	3,782,816	610,899	4,393,715	2,850,515	418,576	3,269,091	932,301	192,323	1,124,624

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
4	397XXX	Communications Equipment	1,690,870	3,906,767	531,055	2,676,839	1,159,815	1,229,928
4	398000	Miscellaneous Equipment	839	91,007	360	62,356	479	28,651
		TOTAL GENERAL PLANT	14,798,799	25,531,407	9,918,266	17,493,610	4,880,533	8,037,797
		TOTAL PLANT IN SERVICE	430,832,110	64,782,762	278,239,415	44,677,094	152,592,695	20,105,668
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0
		GROSS GAS PLANT	430,832,110	64,782,762	278,239,415	44,677,094	152,592,695	20,105,668
		ACCUMULATED DEPRECIATION						
G-ADP	1119.X1	Underground Storage	0	11,399,974	0	7,911,582	0	3,488,392
G-ADP	1119.X5	Distribution	137,138,539	876,395	88,964,426	611,873	48,174,113	264,522
G-ADP	1119.X6	General Plant - Non-Transportation	5,440,937	5,132,215	3,800,909	3,516,491	1,640,028	1,615,724
G-ADP	1119.X7	General Plant - Transportation	926,629	75,529	656,299	51,751	270,330	23,778
		TOTAL ACCUMULATED DEPRECIATION	143,506,105	17,484,113	93,421,634	12,091,697	50,084,471	5,392,416
		NET GAS UTILITY PLANT	287,248,917	43,362,675	184,773,975	29,888,546	102,474,942	13,474,129
		ACCUMULATED AMORTIZATION						
G-CAM	99	Intangible Plant--Software	0	3,910,525	0	2,679,414	0	1,231,111
4	0111.40	Leasehold Improvements (From Report C-AAM)	77,088	0	43,806	0	33,282	0
		TOTAL ACCUMULATED AMORTIZATION	77,088	3,935,974	43,806	2,696,851	33,282	1,239,123
		NET GAS UTILITY PLANT	287,248,917	43,362,675	184,773,975	29,888,546	102,474,942	13,474,129

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Thermus Purchased	100.000%	69.817%	30.183%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-APL-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
G-PLT		NET GAS PLANT IN SERVICE	287,248,917	43,362,675	330,611,592	184,773,975	29,888,546	214,662,521	102,474,942	13,474,129	115,949,071
12	C-DTX	ADJUSTMENTS: ACCUM. DEF. INC. TAX									
		Gas General Plant	0	-3,344,248	-3,344,248	0	-2,171,387	-2,171,387	0	-1,172,861	-1,172,861
12	282900	Deferred F.I.T. - Plant In Service	0	-50,903,947	-50,903,947	0	-33,051,424	-33,051,424	0	-17,852,523	-17,852,523
12	190180	FAS 109 ITC	0	162,234	162,234	0	105,337	105,337	0	56,897	56,897
12	283850	Gas portion of Bond Redemptions	0	-745,264	-745,264	0	-483,892	-483,892	0	-261,372	-261,372
4	190850	Gain on Sale of General Office Bldg--GAS	0	34,334	34,334	0	23,525	23,525	0	10,809	10,809
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-54,796,891	-54,796,891	0	-35,577,841	-35,577,841	0	-19,219,050	-19,219,050
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	1,734,939	1,734,939	0	1,204,048	1,204,048	0	530,891	530,891
1	164100	Gas Inventory--Jackson Prairie	0	12,999,458	12,999,458	0	9,021,624	9,021,624	0	3,977,834	3,977,834
99	186710	DSM Programs	137,148	0	137,148	35,313	0	35,313	101,835	0	101,835
4	253850	Gain on Sale of General Office Building	0	-98,046	-98,046	0	-67,179	-67,179	0	-30,867	-30,867
		TOTAL OTHER ADJUSTMENTS	137,148	14,636,351	14,773,499	35,313	10,158,493	10,193,806	101,835	4,477,858	4,579,693
		NET RATE BASE	287,386,065	3,202,135	290,588,200	184,809,288	4,469,198	189,278,486	102,576,777	-1,267,063	101,309,714

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	12	Net Gas Plant	100.000%	64.929%	35.071%
G-ALL	13	Net Gas General Plant	100.000%	67.420%	32.580%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 G-ADP-12A

Ref/Basis	Account	Description	***** SYSTEM *****	***** WASHINGTON *****	***** IDAHO *****	Total	
			Direct	Allocated	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:					
G-PLT	350XXX	Plant in Service	0	28,886,114	0	20,046,963	20,046,963
G-PLT		Less: Land and Land Rights	0	472,775	0	328,106	328,106
		Depreciable Underground Storage Plant	0	28,413,339	0	19,718,857	19,718,857
		Percentage	100.000%	100.000%	0.000%	0.000%	0.000%
		ALLOCATION TO DIRECT/ALLOCATED					
		BASED ON DEPRECIABLE PLANT:					
	108X08/111X40	Accumulated Depreciation	0	11,399,974	0	7,911,582	7,911,582
	403X80	Depreciation Expense - JP	0	501,805	0	348,253	348,253
		JURISDICTIONAL ALLOCATION:					
1	108X08/111X40	Accumulated Depreciation	0	11,399,974	0	7,911,582	7,911,582
1	403X80	Depreciation Expense - JP	0	501,805	0	348,253	348,253
		DISTRIBUTION PLANT:					
G-PLT	374000	Plant in Service	415,160,720	2,653,182	267,617,008	1,852,372	269,469,380
G-PLT		Less: Land and Land Rights	84,970	0	60,300	0	60,300
		Depreciable Distribution Plant	415,075,750	2,653,182	267,556,708	1,852,372	269,409,080
		Percentage	0.635%	100.000%	64.460%	34.905%	34.905%
		ALLOCATION TO DIRECT/ALLOCATED					
		BASED ON DEPRECIABLE PLANT:					
	108X05	Accumulated Depreciation	876,395	138,014,934	88,964,426	48,174,113	145,959,868
	403X50	Depreciation Expense	62,328	9,815,371	6,326,988	3,426,055	10,578,742
		JURISDICTIONAL ALLOCATION:					
6	108X05	Accumulated Depreciation	137,138,539	876,395	88,964,426	611,873	89,576,299
6	403X50	Depreciation Expense	9,753,043	62,328	6,326,988	43,516	6,370,504
		GENERAL PLANT--NON-TRANSPORTATION					
G-PLT	389XXX	Plant in Service	14,798,799	25,531,407	9,918,266	17,493,610	27,411,876
G-PLT		Less: Land and Land Rights	668,330	851,719	576,272	583,581	1,159,853
G-PLT	392XXX	Less: Transportation	4,642,712	1,199,159	3,421,417	821,640	4,243,057
		Depreciable Non-Transport Genl Plant	9,487,757	23,480,529	5,920,577	16,088,389	22,008,966
		Percentage	71.222%	100.000%	17.958%	10.820%	10.820%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 G-ADP-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
C-ADP	108X06	ALLOCATED ON DEPRECIABLE PLANT						
	108X06	Accum Depr--Gas General Plant		7,205,940				
	403X60	Accum Depr--Gas General Plant - Direct	3,367,211	3,367,211	1,294,043	1,294,043	779,683	779,683
	403X60	Depreciation Expense	534,286	1,856,578	2,506,866	2,506,866	860,345	860,345
	403X60	Washington Depreciation Expense (C-DEP)		22,346	333,404	333,404	200,882	200,882
	403X60	Idaho Depreciation Expense (C-DEP)		87,029	22,346	22,346	87,029	87,029
	403X60	Depreciation Expense (Direct)	253,984	253,984	192,980	192,980	61,004	61,004
4	108X06	JURISDICTIONAL ALLOCATION:						
		Accumulated Depreciation	5,440,937	10,573,152	3,800,909	3,516,491	1,640,028	1,615,724
4	403X60	Depreciation Expense	897,645	2,219,937	548,730	906,008	348,915	416,284
G-PLT	392XXX	GENERAL PLANT--TRANSPORTATION						
		Transportation General Plant	4,642,712	5,841,871	3,421,417	821,640	1,221,295	377,519
		Percentage		100.000%	58.567%		20.906%	
C-ADP	1119.X7	ALLOCATED ON DEPRECIABLE PLANT						
	1119.X7	Accum Depr--Gas General Transportation Plant		367,951	215,498	215,498	76,924	76,924
	403X70	Accum Depr--Gas General Transp Plant - Direct	634,207	634,207	440,801	440,801	193,406	193,406
		Depreciation Expense		32,299	18,917	18,917	6,752	6,752
4	1119.X7	JURISDICTIONAL ALLOCATION:						
		Accumulated Depreciation	926,629	1,002,158	656,299	51,751	270,330	294,108
4	403X70	Depreciation Expense	25,669	32,299	18,917	4,543	6,752	2,087

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Terms Purchased	100.000%	69.817%	30.183%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment TOTAL	0	0	0	0
7	404X31 Mainframe Software	5,325,951	3,844,964	1,035,205	445,782
8	Utility 7	140,191	0	97,968	42,223
9	Utility 8	9,703	7,660	2,043	0
	Utility 9				
	TOTAL	5,475,845	3,852,624	1,135,216	488,005
7	404X32 PC Software	724,825	523,273	140,884	60,668
8	Utility 7	82,943	0	57,962	24,981
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	807,768	523,273	198,846	85,649
7	404X50 Leasehold Improvements	10,303	7,438	2,003	862
	Utility 7				
	TOTAL	10,303	7,438	2,003	862
	TOTAL	6,293,916	4,383,335	1,336,065	574,516

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	8,215,780	5,931,218	1,596,901	687,661
8	Utility 8	140,112	0	97,913	42,199
9	Utility 9	634,384	500,814	133,570	0
9	Utility 9 - Washington	106,130	83,784	22,346	0
9	Utility 9 - Idaho	413,340	326,311	87,029	0
	Total	9,509,746	6,842,127	1,937,759	729,860
7	403X70 Utility 7	6,453	4,659	1,254	540
9	Utility 9	15,959	12,599	3,360	0
	Total	22,412	17,258	4,614	540

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 C-GPL-12A

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

Ref/Basis	Account	Description	***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Total
		Total						
99	389XXX	Land & Land Rights						
		Utility 0	0	101,907	0	0	0	0
		Utility 1	0	0	477,164	0	0	0
		Utility 2	0	0	0	0	472,230	0
		Utility 7	0	0	2,947,294	0	0	472,230
7		Utility 9 - Wa	371,603	0	2,947,294	0	0	341,707
		Utility 9 - Idaho	0	345,167	0	0	0	0
		Utility 9 - Allocated	0	0	218,215	0	0	0
		TOTAL ACCOUNT	371,603	447,074	3,188,283	0	472,230	813,937
99	390XXX	Structures & Improvements						
		Utility 0	502,249	1,396,603	1,609,973	0	0	0
		Utility 1	0	0	0	0	0	0
		Utility 2	0	0	0	0	0	0
		Utility 7	0	0	30,401,679	0	0	3,392,149
7		Utility 9 - Wa	1,398,753	0	30,401,679	0	0	3,392,149
		Utility 9 - Idaho	0	3,528,235	0	0	0	0
		Utility 9 - Allocated	0	0	3,780,593	0	0	0
		TOTAL ACCOUNT	1,901,002	4,924,838	35,792,245	0	3,392,149	6,916,896
99	391XXX	Office Furniture & Equipment						
		Utility 0	0	0	1,514,963	0	0	0
		Utility 7	0	0	25,739,370	0	0	2,984,202
		Utility 8	0	0	0	0	0	117,055
		TOTAL ACCOUNT	0	0	27,254,333	0	0	3,101,257
99	392XXX	Transportation Equipment						
		Utility 0	6,588,415	2,511,372	5,161,083	0	0	0
		Utility 1	0	0	0	0	0	0
		Utility 2	0	0	0	0	0	0
		Utility 7	0	0	339,573	0	0	2,088,609
7		Utility 9 - Wa	978,996	0	339,573	0	0	39,370
		Utility 9 - Idaho	0	566,696	0	0	0	0
		Utility 9 - Allocated	0	0	761,935	0	0	0
		TOTAL ACCOUNT	7,567,411	3,078,068	6,262,591	0	2,088,609	2,121,970

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 C-GPL-12A

Ref/Basis Account	Description	Total	***** ELECTRIC *****		***** GAS NORTH*****		***** OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Allocated
393000	Stores Equipment							
99	Utility 0	392,675	10,739	14,745	0	0	0	0
99	Utility 1	84,271	0	0	84,271	0	0	0
99	Utility 2	57,227	0	0	0	0	57,227	0
9	Utility 9 - Wa	148,451	117,195	0	31,256	0	0	0
9	Utility 9 - Idaho	208,422	0	164,539	43,883	0	0	0
9	Utility 9 - Allocated	1,020,146	0	805,354	0	214,792	0	0
	TOTAL ACCOUNT	1,911,192	127,934	1,79,284	115,527	43,883	214,792	57,227
394000	Tools, Shop, & Garage Equipment							
99	Utility 0	3,420,379	1,271,616	426,600	1,722,163	0	0	0
99	Utility 1	1,879,583	0	0	0	999,857	454,704	0
99	Utility 2	947,584	0	0	0	0	0	947,584
7	Utility 7	3,782,575	0	0	2,730,754	0	735,219	0
8	Utility 8	1,050,990	0	0	0	0	734,453	0
9	Utility 9 - Wa	43,069	34,001	0	0	9,068	0	0
9	Utility 9 - Idaho	9,481	0	7,485	0	1,996	0	0
9	Utility 9 - Allocated	302,564	0	238,859	0	63,705	0	0
	TOTAL ACCOUNT	11,436,225	1,305,617	434,085	4,691,776	1,008,925	456,700	947,584
395000	Laboratory Equipment							
99	Utility 0	1,387,300	213,373	133,744	1,040,183	0	0	0
99	Utility 1	299,599	0	0	0	97,497	31,797	0
99	Utility 2	264,945	0	0	0	0	0	264,945
7	Utility 7	355,663	0	0	256,764	0	69,130	0
8	Utility 8	11,386	0	0	0	0	7,957	0
9	Utility 9 - Wa	17,974	14,190	0	0	3,784	0	0
9	Utility 9 - Idaho	5,737	0	4,529	0	1,208	0	0
9	Utility 9 - Allocated	266,658	0	0	210,513	0	56,145	0
	TOTAL ACCOUNT	2,609,262	227,563	138,273	1,507,460	101,281	33,005	264,945
396XXX	Power Operated Equipment							
99	Utility 0	30,052,826	14,088,448	7,525,996	8,438,382	0	0	0
99	Utility 1	3,898,507	0	0	0	2,701,377	823,195	0
99	Utility 2	43,834	0	0	0	0	0	43,834
7	Utility 7	554,036	0	0	399,975	0	107,688	0
9	Utility 9 - Wa	708,328	559,190	0	0	149,138	0	0
9	Utility 9 - Idaho	518,194	0	409,088	0	109,106	0	0
9	Utility 9 - Allocated	613,993	0	0	484,717	0	129,276	0
	TOTAL ACCOUNT	36,389,718	14,647,638	7,935,084	9,323,074	2,850,515	932,301	43,834
								633,139
								1,580,723
								33,198
								298,143
								46,373
								90,207

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 Ref/Basis Account Description

		***** ELECTRIC *****		***** GAS NORTH*****		***** OREGON *****	
Ref/Basis	Account	Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Total
		Total		Total		Total	
99	397XXX Communication Equipment	5,589,022	2,220,641	433,540	0	0	0
99	Utility 0	0	0	0	0	0	0
99	Utility 1	0	0	304,486	0	0	0
99	Utility 2	0	0	0	0	0	0
7	Utility 7	0	0	0	1,724,194	551,876	551,876
8	Utility 8	0	0	0	0	0	0
9	Utility 9 - Wa	365,627	0	0	647,163	0	742,476
9	Utility 9 - Idaho	0	3,207,029	97,515	0	0	278,916
9	Utility 9 - Allocated	0	0	0	855,329	0	0
	TOTAL ACCOUNT	5,954,649	5,427,670	531,055	1,159,815	551,876	1,021,392
		44,356,736	55,739,055	3,906,767	5,597,637	1,021,392	1,573,268
99	398000 Miscellaneous Equipment	0	2,299	0	0	0	0
99	Utility 0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0
99	Utility 2	0	0	0	0	0	0
7	Utility 7	0	0	0	0	690	690
9	Utility 9 - Wa	1,350	0	0	89,534	0	38,555
9	Utility 9 - Idaho	0	1,797	360	0	0	0
9	Utility 9 - Allocated	0	0	0	479	0	0
	TOTAL ACCOUNT	1,350	4,096	360	479	690	39,245
		344,491	349,937	91,007	91,846	38,555	39,245
	TOTAL GENERAL PLANT	32,104,767	22,568,472	9,918,266	4,880,533	7,819,144	8,779,738
		133,893,534	188,566,773	25,531,407	40,330,206	8,779,738	16,598,882

ALLOCATION RATIOS:

G-ALL	7	8	9	99	Not Allocated
	100.0000%	100.0000%	100.0000%	0.0000%	
	72.193%	0.000%	78.945%	0.000%	
	19.437%	69.882%	21.055%	0.000%	
	8.370%	30.118%	0.000%	0.000%	

<p>ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis</p>		<p>Report ID: C-ADP-12A</p>
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Ref/Basis	Account	Description	Total General	Total Electric	Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	39,840,502	39,840,502	0	0
99	108X06	Utility 1 - Allocated	631,950	0	631,950	0
99	108X06	Utility 1 - Washington	2,506,866	0	2,506,866	0
99	108X06	Utility 1 - Idaho	860,345	0	860,345	0
99	108X06	Utility 2	2,332,908	0	0	2,332,908
7	108X06	Utility 7	13,975,092	10,089,038	2,716,339	1,169,715
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-349,693	-252,454	-67,970	-29,269
8	108X06	Utility 8	929,083	0	649,262	279,821
9	108X06	Utility 9	15,560,957	12,284,598	3,276,359	0
		Total	76,288,010	61,961,684	10,573,151	3,753,175
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,709,331	5,709,331	0	0
99	108X07	Utility 1 - Allocated	210,900	0	210,900	0
99	108X07	Utility 1 - Washington	440,801	0	440,801	0
99	108X07	Utility 1 - Idaho	193,406	0	193,406	0
99	108X07	Utility 2	1,009,570	0	0	1,009,570
7	108X07	Utility 7	20,088	14,502	3,905	1,681
9	108X07	Utility 9	727,363	574,217	153,146	0
		Total	8,311,459	6,298,050	1,002,158	1,011,251

ALLOCATION RATIOS:

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

COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 C-IPL-12A

Ref/Basis	Account	Description	***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct	Allocated
			Total	Total	Total	Total	Total	Total
99	303000	Intangible Plant	0	0	704,141	168,450	0	872,591
		Utility 1	0	0	0	0	0	0
		Utility 7	0	0	0	0	0	0
7		Utility 9	0	153,199	0	0	40,859	40,859
9		UTILITY 9	0	153,199	704,141	168,450	40,859	913,450
		TOTAL ACCOUNT	0	153,199	704,141	168,450	40,859	913,450
99	303100	Misc Intangible Plant--Mainframe Software	24,152	0	0	0	0	0
		Utility 0	0	780,602	0	0	0	0
		Utility 2	0	0	0	0	0	0
7		Utility 7	0	19,121,539	0	0	5,148,219	5,148,219
8		Utility 8	0	0	0	0	489,841	489,841
		TOTAL ACCOUNT	24,152	19,902,141	0	0	5,638,060	5,638,060
99	303110	Misc Intangible Plant--PC Software	0	680,873	0	0	0	0
		Utility 0	0	0	0	0	0	0
		Utility 1	0	19,003	0	0	19,003	19,003
99		Utility 2	0	0	0	0	0	0
7		Utility 7	0	6,167,700	0	0	1,660,571	1,660,571
8		Utility 8	0	0	0	0	353,566	353,566
		TOTAL ACCOUNT	0	6,848,573	0	0	2,033,140	2,033,140
		TOTAL	24,152	26,903,913	704,141	168,450	7,712,059	8,584,650

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-AAAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
		Accum Amort--Intangible Plt (111X30, 111X31, 111X32)				
99		Utility 0	853,755	853,755	0	0
99		Utility 1	7,826	0	7,826	0
99		Utility 2 - Oregon	28,367	0	0	28,367
7		Utility 7	18,154,325	13,106,152	3,528,656	1,519,517
8		Utility 8	528,063	0	369,021	159,042
9		Utility 9	23,853	18,831	5,022	0
		Total	19,596,189	13,978,738	3,910,525	1,706,926
		Accum Amort--Leasehold Improvements (111X50, 111X60)				
99		Utility 1	1,863	0	1,863	0
99		Utility 2 - Oregon	37,599	0	0	37,599
7		Utility 7	107,403	77,537	20,876	8,990
9		Utility 9	12,869	10,159	2,710	0
		Total	159,734	87,696	25,449	46,589

ALLOCATION RATIOS:

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

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID: G-CAM-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		PLANT IN SERVICE:						
G-PLT	303000	Misc Intangible Plant						
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	5,638,060	0	3,863,086	0	1,774,974
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,033,140	0	1,393,067	0	640,073
			0	7,671,200	0	5,256,153	0	2,415,047
		Percentage		100.000%		0.000%		0.000%
		ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:						
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,910,525	0		0	
	404	Amortization Expense (404X30, X31, X32)		1,337,862	0		0	
		JURISDICTIONAL ALLOCATION:						
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,910,525	0	2,679,414	0	1,231,111
4	404	Amortization Expense (404X30, X31, X32)	0	1,337,862	0	916,676	0	421,186

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
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AVISTA UTILITIES

RESULTS OF OPERATIONS

ACCUMULATED DEFERRED FIT NON		Report ID:
UTILITY - SPECIFIC GENERAL PLANT		C-DTX-12A
For Twelve Months Ended December 31, 2010		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-15,339,518	-11,074,058	-2,981,542	-1,283,918
9	282900	Utility 9	-1,722,658	-1,359,952	-362,706	0
Total			-17,062,176	-12,434,010	-3,344,248	-1,283,918

ALLOCATION RATIOS:

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

AVISTA UTILITIES

RESULTS OF OPERATION

GAS RATE OF RETURN		Report ID:
For Month Ended December 31, 2010		G-ROR-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	4,619,567	2,819,298	1,800,269
		Adjustments			
		Adjusted Gas Net Operating Income	4,619,567	2,819,298	1,800,269
G-APL		Gas Net Adjusted Rate Base	293,461,663	191,634,674	101,826,989
		RATE OF RETURN	1.574%	1.471%	1.768%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 G-ALL-1A

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	69.400%	30.600%
2		Number of Customers	223,040	148,247	74,793
		Percent	100.000%	66.467%	33.533%
3	G-OPS	Direct Distribution Operating Expense	725,540	458,769	266,771
		Percent	100.000%	63.231%	36.769%
Jurisdictional Four Factor Allocator - Direct Method Allocation Rate Calculation - Updated 12/31/2010					
		Direct O&M	2,960,332	1,958,779	1,001,553
		Amount: Accounts 798 - 894	12,985,723	9,788,850	3,196,873
		Amount: Accounts 901 - 935	15,946,055	11,747,629	4,198,426
		Total	100.000%	73.671%	26.329%
		Percentage			
		Direct Labor	5,777,102	3,849,651	1,927,451
		Amount: Accounts 798 - 894	2,393,355	1,904,696	488,659
		Amount: Accounts 901 - 935	8,170,457	5,754,347	2,416,110
		Total	100.000%	70.429%	29.571%
		Percentage			
		Total Number of Customers	223,040	148,247	74,793
		Percentage	100.000%	66.467%	33.533%
		Total Direct Plant	298,884,304	189,804,990	109,079,314
		Percentage	100.000%	63.505%	36.495%
		Total Four Factor Allocators	400,000%	274,072%	125,928%
		Percent	100.000%	68.518%	31.482%
4		Underground Storage & Dist Plant	System	Washington	Idaho
	G-PLT	Underground Storage	28,768,493	19,965,333	8,803,160
	G-PLT	Distribution	425,473,660	274,599,566	150,874,094
		Total Underground Storage/Dist Plant	454,242,153	294,564,899	159,677,254
		Percent	100.000%	64.848%	35.152%
5		Actual Therms Purchased	39,764,538	27,735,766	12,028,772
6		Percent	100.000%	69.750%	30.250%

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

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

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GAS ALLOCATION PERCENTAGES
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 G-ALL-1A

Input	1/1/2010	Electric	Gas North	Oregon Gas
Input Elec/Gas North 4-Factor				
Direct O&M Accts 580 - 894	49,105,060	45,988,228	3,116,832	0
Direct O&M Accts 901 - 935	48,103,856	35,419,000	12,684,856	0
Adjustments	0	0	0	0
Total	97,208,916	81,407,228	15,801,688	0
Percentage	100.000%	83.745%	16.255%	0.000%
Direct Labor Accts 580 - 894	51,518,901	43,337,007	8,181,894	0
Direct Labor Accts 901 - 935	4,574,397	4,212,733	361,664	0
Total	56,093,298	47,549,740	8,543,558	0
Percentage	100.000%	84.769%	15.231%	0.000%
Number of Customers at 12/31/09	577,368	356,620	220,748	0
Percentage	100.000%	61.766%	38.234%	0.000%
Net Direct Plant	2,108,415,405	1,802,725,506	305,689,899	0
Percentage	100.000%	85.501%	14.499%	0.000%
Total Percentages	400.000%	315.781%	84.219%	0.000%
Average (CD AN/ID/W/A)	100.000%	78.945%	21.055%	0.000%
Actual Annual Throughput				
Percent				
G-OPS Book Depreciation				
Percent				
G-PLT Net Gas Plant				
Percent				
G-PLT Net Gas General Plant				
Percent				
G-SCM Net Allocated Schedule M				
Percent				
Input Not Allocated				
Percent				

System	Washington	Idaho
Actual Annual Throughput	379,742,240	253,123,000
Percent	100.000%	66.657%
Book Depreciation	1,060,791	692,828
Percent	100.000%	65.312%
Net Gas Plant	337,365,162	219,523,752
Percent	100.000%	65.070%
Net Gas General Plant	31,306,140	21,327,478
Percent	100.000%	68.126%
Net Allocated Schedule M	-8,384,211	-5,637,137
Percent	100.000%	67.235%
Input Not Allocated	0.000%	0.000%
Percent	0.000%	0.000%

Input	12/31/2009
Input Underground Storage (Actual, not Situs)	19,965,333
Input Distribution	266,845,782
Input General	3,550,811
Input TOTAL	290,361,926

GAS OPERATING STATEMENT
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-OPS-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		REVENUES							
		SALES OF GAS:							
99	480000	Residential	21,701,453	0	21,701,453	0	14,621,838	7,079,615	0
99	4812XX	Commercial - Firm & Interruptible	11,310,790	0	11,310,790	0	7,999,672	3,311,118	0
99	4813XX	Industrial-Firm	402,781	0	402,781	0	258,370	144,411	0
99	481400	Interruptible	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	2,318,062	0	2,318,062	0	1,750,844	567,218	0
99	484000	Interdepartmental Revenue	43,974	0	43,974	0	38,922	5,052	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	35,777,060	0	35,777,060	0	24,669,646	11,107,414	0
		OTHER OPERATING REVENUES:							
99	483000	Sales for Resale	6,192,799	0	6,192,799	0	4,319,478	1,873,321	0
99	488000	Miscellaneous Service Revenues	1,910	0	1,910	0	878	1,032	0
99	489300	Transportation For Others	358,188	0	358,188	0	319,496	38,692	0
99	493000	Rent from Gas Property	189	0	189	0	189	0	0
4	495000	Other Gas Revenues	754,254	25,249	779,503	17,300	544,679	226,875	7,949
		TOTAL OTHER OPERATING REVENUES	7,307,340	25,249	7,332,589	17,300	5,184,720	2,139,920	7,949
		TOTAL GAS REVENUES	43,084,400	25,249	43,109,649	17,300	29,854,366	13,247,334	7,949
		PRODUCTION EXPENSES:							
G-804	804/805	City Gate Purchases	26,120,496	0	26,120,496	0	18,187,907	7,932,589	0
6	808XXX	Net Natural Gas Storage Transactions	238,907	0	238,907	0	166,638	72,269	0
6	811000	Gas Used for Products Extraction	-126,959	0	-126,959	0	-88,554	-38,405	0
10	813000	Other Gas Expenses	0	99,127	99,127	66,075	66,075	33,052	0
99	813010	Gas Technology Institute (GTI) Expenses	17,266	0	17,266	0	12,329	4,937	0
		TOTAL PRODUCTION EXPENSES	26,249,710	99,127	26,348,837	66,075	18,344,395	7,971,390	33,052
		UNDERGROUND STORAGE EXPENSES:							
1	814000	Supervision & Engineering	0	553	553	384	384	0	169
1	824000	Other Expenses	0	31,511	31,511	21,869	21,869	0	9,642
1	837000	Other Equipment	0	27,354	27,354	18,984	18,984	0	8,370
		TOTAL UNDERGROUND STORAGE OP. EXP	0	59,418	59,418	41,237	41,237	0	18,181
		Depreciation Expense	0	43,117	43,117	29,923	29,923	0	13,194
G-ADP	1	Amortization Expense	0	19	19	13	13	0	6
G-OTX	404X40	Taxes Other Than FIT	0	14,348	14,348	9,958	9,958	0	4,390
		TOTAL UNDERGROUND STORAGE EXP	0	116,902	116,902	81,131	81,131	0	35,771

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-OPS-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	12,940	62,791	75,731	4,127	39,703	43,830	8,813	23,088	31,901
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	96,868	7,789	104,657	74,350	4,925	79,275	22,518	2,864	25,382
3	875000	Measuring & Reg Sta Exp-General	32,444	0	32,444	19,047	0	19,047	13,397	0	13,397
3	876000	Measuring & Reg Sta Exp-Industrial	4,938	0	4,938	648	0	648	4,290	0	4,290
3	877000	Measuring & Reg Sta Exp-City Gate	30,045	0	30,045	11,075	0	11,075	18,970	0	18,970
3	878000	Meter & House Regulator Expenses	155,799	0	155,799	147,630	0	147,630	8,169	0	8,169
3	879000	Customer Installation Expenses	179,204	6,856	186,060	116,605	4,335	120,940	62,599	2,521	65,120
3	880000	Other Expenses	60,387	106,418	166,805	46,192	67,289	113,481	14,195	39,129	53,324
3	881000	Rents	0	406	406	0	257	257	0	149	149
MAINTENANCE											
3	885000	Supervision & Engineering	8,261	12	8,273	1,112	8	1,120	7,149	4	7,153
3	887000	Mains	94,121	0	94,121	17,279	0	17,279	76,842	0	76,842
3	889000	Measuring & Reg Sta Exp-General	-3,349	0	-3,349	-6,014	0	-6,014	2,665	0	2,665
3	890000	Measuring & Reg Sta Exp-Industrial	3,432	9	3,441	2,448	6	2,454	984	3	987
3	891000	Measuring & Reg Sta Exp-City Gate	4,520	115	4,635	2,598	73	2,671	1,922	42	1,964
3	892000	Services	20,888	42,760	63,648	6,592	27,038	33,630	14,296	15,722	30,018
3	893000	Meters & House Regulators	24,995	29,766	54,761	15,080	18,821	33,901	9,915	10,945	20,860
3	894000	Other Equipment	47	20,932	20,979	0	13,236	13,236	47	7,696	7,743
TOTAL DISTRIBUTION OPERATING EXP			725,540	277,854	1,003,394	458,769	175,691	634,460	266,771	102,163	368,934
G-ADP		Depreciation	828,358	5,201	833,559	537,696	3,628	541,324	290,662	1,573	292,235
G-OTX		Taxes Other Than FIT	2,071,313	0	2,071,313	1,838,618	0	1,838,618	232,695	0	232,695
TOTAL DISTRIBUTION EXPENSES			3,625,211	283,055	3,908,266	2,833,083	179,319	3,014,402	790,128	103,736	893,864
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	22,901	22,901	0	15,222	15,222	0	7,679	7,679
2	902000	Meter Reading Expenses	139,800	5,334	145,134	122,248	3,545	125,793	17,552	1,789	19,341
G-903	903XXXX	Customer Records & Collection Expenses	71,102	317,676	388,778	49,615	211,013	260,628	21,487	106,663	128,150
2	904000	Uncollectible Accounts	0	639	639	0	425	425	0	214	214
2	905000	Misc Customer Accounts	0	4,003	4,003	0	2,661	2,661	0	1,342	1,342
TOTAL CUSTOMER ACCOUNTS EXPENSES			210,902	350,553	561,455	171,863	232,866	404,729	39,039	117,687	156,726
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXXX	Customer Assistance Expenses	2,403,609	5,237	2,408,846	1,749,181	3,481	1,752,662	654,428	1,756	656,184
2	909000	Advertising	65	205,846	205,911	65	136,820	136,885	0	69,026	69,026
2	910000	Misc Customer Service & Info Exp	0	6,074	6,074	0	4,037	4,037	0	2,037	2,037
TOTAL CUSTOMER SERVICE & INFO EXP			2,403,674	217,157	2,620,831	1,749,246	144,338	1,893,584	654,428	72,819	727,247

GAS OPERATING STATEMENT
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 G-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	-99	-99	0	-66	-66	0	-33	-33
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	8,902	1,630	10,532	8,892	1,083	9,975	10	547	557
		TOTAL SALES EXPENSES	8,902	1,531	10,433	8,892	1,017	9,909	10	514	524
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	79	1,283,929	1,284,008	50	879,722	879,772	29	404,207	404,236
4	921000	Office Supplies & Expenses	37	122,099	122,136	37	83,660	83,697	0	38,439	38,439
4	922000	Admin. Expenses Transferred - Credit	0	-2,582	-2,582	0	-1,769	-1,769	0	-813	-813
4	923000	Outside Services Employed	0	496,240	496,240	0	340,014	340,014	0	156,226	156,226
4	924000	Property Insurance Premium	0	31,753	31,753	0	21,757	21,757	0	9,996	9,996
4	925XXX	Injuries and Damages	0	137,821	137,821	0	94,432	94,432	0	43,389	43,389
4	926XXX	Employee Pensions and Benefits	4,630	35,813	40,443	4,630	24,538	29,168	0	11,275	11,275
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	71,221	17,111	88,332	43,392	11,724	55,116	27,829	5,387	33,216
4	930000	Miscellaneous General Expenses	7,388	39,654	47,042	3,957	27,170	31,127	3,431	12,484	15,915
4	931000	Rents	2,790	23,502	26,292	2,674	16,103	18,777	116	7,399	7,515
4	935000	Maintenance of General Plant	47,381	159,585	206,966	36,450	109,344	145,794	10,931	50,241	61,172
		TOTAL ADMIN & GEN OPERATING EXP	133,526	2,344,925	2,478,451	91,190	1,606,695	1,697,885	42,336	738,230	780,566
G-ADP											
4	404X50	Depreciation	76,478	107,637	184,115	47,830	73,751	121,581	28,648	33,886	62,534
G-CAM											
99	404X30	Amortization - Leasehold Imp (1404.60)	0	167	167	0	114	114	0	53	53
99	404X28	Amortization - Intangible Plant--Software	0	123,196	123,196	0	84,411	84,411	0	38,785	38,785
99	407025	Amortization - Intangible Distribution Plant	2,243	0	2,243	1,924	0	1,924	319	0	319
99	407X28	Jackson Prairie Deferral (per WA GRC)	0	0	0	0	0	0	0	0	0
99	407329	Amortization - Decoupling Revenue	-41,424	0	-41,424	-41,424	0	-41,424	0	0	0
99	407335	Decoupling Surcharge	93,768	0	93,768	93,768	0	93,768	0	0	0
G-OTX											
		DSIT Amortization - ID	-77,530	0	-77,530	0	0	0	-77,530	0	-77,530
		Taxes Other than FIT	0	3,038	3,038	0	2,082	2,082	0	956	956
		TOTAL ADMIN & GENERAL EXPENSES	187,061	2,578,963	2,766,024	193,288	1,767,053	1,960,341	-6,227	811,910	805,683
		TOTAL EXPENSES BEFORE FIT	32,685,460	3,647,288	36,332,748	23,236,692	2,471,799	25,708,491	9,448,768	1,175,489	10,624,257
NET OPERATING INCOME BEFORE FIT											
					6,776,901			4,145,875			2,631,026
FEDERAL INCOME TAX											
G-FIT				-556,315				-514,953			-41,362
G-FIT				2,717,502				1,843,916			873,586
G-FIT				-3,853				-2,386			-1,467
		GAS NET OPERATING INCOME		4,619,567				2,819,298			1,800,269
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand	100.000%				69.400%				30.600%
G-ALL	2	Number of Customers	100.000%				66.467%				33.533%
G-ALL	3	Direct Distribution Operating Expense	100.000%				63.231%				36.769%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%				68.518%				31.482%
G-ALL	6	Actual Therms Purchased	100.000%				69.750%				30.250%
G-ALL	10	Actual Annual Throughput	100.000%				66.657%				33.343%
G-ALL	99	Not Allocated	0.000%				0.000%				0.000%

ALLOCATION OF PURCHASED GAS COSTS
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 G-804-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-2,998,362	0	-2,998,362	-2,087,871	0	-2,087,871	-910,491	0	-910,491
99	805120	Gas Expense - Rate Deferrals	1,884,129	0	1,884,129	1,289,930	0	1,289,930	594,199	0	594,199
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0	0	0
6	804000	Gas Purchases	11,530,131	0	11,530,131	8,040,301	0	8,040,301	3,489,830	0	3,489,830
1	804001	Pipeline Demand Costs	2,403,007	0	2,403,007	1,667,687	0	1,667,687	735,320	0	735,320
99	804010	Gas Costs - Fixed Hedge	-64,532	0	-64,532	-45,011	0	-45,011	-19,521	0	-19,521
99	804014	GTL Contributions	0	0	0	0	0	0	0	0	0
99	804017	Transaction Fees	5,445	0	5,445	3,798	0	3,798	1,647	0	1,647
99	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	-111,478	0	-111,478	-77,756	0	-77,756	-33,722	0	-33,722
6	804700	Off System Gas Purchases - Bookout	1,127,366	0	1,127,366	786,338	0	786,338	341,028	0	341,028
6	804730	Gas Costs - Intracompany LDC Gas	12,344,790	0	12,344,790	8,610,491	0	8,610,491	3,734,299	0	3,734,299
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			26,120,496	0	26,120,496	18,187,907	0	18,187,907	7,932,589	0	7,932,589

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Terms Purchased	100.000%	69.750%	30.250%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF ACCOUNT 903
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 G-903-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	71,102	307,829	378,931	49,615	204,605	254,220	21,487	103,224	124,711
12	903920	Accs Rec Sold - Program Fees	0	9,096	9,096	0	5,919	5,919	0	3,177	3,177
12	903930	Accs Rec Sold - Maturity Yield Fees	0	751	751	0	489	489	0	262	262
Total Account 903			71,102	317,676	388,778	49,615	211,013	260,628	21,487	106,663	128,150

ALLOCATION RATIOS:

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

100.000%
 100.000%

66.467%
 65.070%

33.533%
 34.930%

ALLOCATION OF ACCOUNT 908
 For Month Ended December 31, 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
2	908000	Customer Assistance Expense	23,421	5,237	28,658	16,583	3,481	20,064	6,838	1,756	8,594
99	908600	Customer Service & Info Expense	2,131,083	0	2,131,083	1,512,900	0	1,512,900	618,183	0	618,183
99	908610	Limited Income Tax Refund Program	110,344	0	110,344	110,344	0	110,344	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	130,332	0	130,332	109,354	0	109,354	20,978	0	20,978
99	908990	DSM Amortization	8,429	0	8,429	0	0	0	8,429	0	8,429
Total Account 908			2,403,609	5,237	2,408,846	1,749,181	3,481	1,752,662	654,428	1,756	656,184

ALLOCATION RATIOS:

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

100.000%

66.467%

33.533%

FEDERAL INCOME TAXES--GAS For Month Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: G-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	43,109,649	29,854,366	13,255,283
G-OPS	Operating & Maintenance Expense	33,082,819	23,026,199	10,056,620
G-OPS	Book Depreciation & Amortization	1,161,230	831,634	329,596
G-OTX	Taxes Other than FIT	2,088,699	1,850,658	238,041
	Net Operating Income Before FIT	6,776,901	4,145,875	2,631,026
	Less: Monthly Interest Expense	786,738	506,714	280,024
G-SCM	Add: Schedule M Additions	-4,516,507	-3,206,187	-1,385,420
G-SCM	Less: Schedule M Deductions	2,988,025	1,904,267	1,083,758
	Taxable Net Operating Income	-1,514,369	-1,471,293	-118,176
	Percent	35%	35%	35%
	Total Federal Income Tax	-556,315	-514,953	-41,362
G-DTE	Deferred FIT	2,717,502	1,843,916	873,586
99	411400 Amortized Investment Tax Credit	-3,853	-2,386	-1,467
	Total FIT/Deferred FIT & ITC	2,157,334	1,326,577	830,757
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS
 For Month Ended December 31, 2010
 Report ID:
 G-SCM-1A

STOP AND CHECK WORKSHEET

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Schedule M Additions:												
	G-OPS	Book Depreciation & Amortization (997000)	907,079	279,337	1,186,416	587,450	191,840	779,290	319,629	87,497	407,126	
12	997001	Contributions In Aid of Construction	0	24,192	24,192	0	15,742	15,742	0	8,450	8,450	
2	997002	Injuries and Damages	0	100,000	100,000	0	66,467	66,467	0	33,533	33,533	
12	997003	Salvage	0	-8,450	-8,450	0	-5,498	-5,498	0	-2,952	-2,952	
4	997005	FAS106 Current Retiree Medical Accrual	0	-19,820	-19,820	0	-13,580	-13,580	0	-6,240	-6,240	
6	997008	DSM Book Amortization	0	8,429	8,429	0	5,879	5,879	0	2,550	2,550	
99	997010	Deferred Gas Credit and Refunds	-1,112,833	0	-1,112,833	-796,541	0	-796,541	-316,292	0	-316,292	
4	997015	Airplane Lease Payments	0	7,862	7,862	0	5,387	5,387	0	2,475	2,475	
12	997016	1992 Redemptions	0	-2,171,455	-2,171,455	0	-1,412,966	-1,412,966	0	-758,489	-758,489	
4	997020	FAS87 Current Pension Accrual	0	-3,028,273	-3,028,273	0	-2,074,912	-2,074,912	0	-953,361	-953,361	
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0	
99	997031	Decoupling Mechanism	50,944	0	50,944	50,944	0	50,944	0	0	0	
12	997032	Interest Rate Swaps	0	14,247	14,247	0	9,271	9,271	0	4,976	4,976	
99	997033	DSM Tariff Rider	977,057	0	977,057	570,846	0	570,846	406,211	0	406,211	
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0	
1	997055	Deferred Gas Exchange	0	-750,000	-750,000	0	-520,500	-520,500	0	-229,500	-229,500	
99	997065	Amortization of Unbilled Revenue Add-Ins	125,447	0	125,447	109,354	0	109,354	16,093	0	16,093	
99	997080	Book Transportation Depreciation	0	84,534	84,534	0	0	0	0	0	0	
99	997081	Deferred Compensation	0	-22,960	-22,960	0	0	0	0	0	0	
99	997082	Meal Disallowances	0	10,272	10,272	0	0	0	0	0	0	
99	997083	Paid Time Off	0	38,009	38,009	0	0	0	0	0	0	
99	997084	Customer Uncollectibles	0	-34,755	-34,755	0	0	0	0	0	0	
		TOTAL SCHEDULE M ADDITIONS	952,324	-5,468,831	-4,516,507	526,683	-3,732,870	-3,206,187	425,641	-1,811,061	-1,385,420	
ERROR												
		Schedule M Deductions:										
12	997048	AFUDC	0	0	0	0	0	0	0	0	0	
11	997049	Tax Depreciation	0	2,909,933	2,909,933	0	1,900,535	1,900,535	0	1,009,398	1,009,398	
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,732	3,732	0	1,715	1,715	
99	997073	DSIT Amortization - ID	72,645	0	72,645	0	0	0	72,645	0	72,645	
		TOTAL SCHEDULE M DEDUCTIONS	72,645	2,915,380	2,988,025	0	1,904,267	1,904,267	72,645	1,011,113	1,083,758	

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.467%	33.533%
G-ALL	3	Direct Distribution Operating Expense	100.000%	63.231%	36.769%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.750%	30.250%
G-ALL	11	Book Depreciation	100.000%	65.312%	34.688%
G-ALL	12	Net Gas Plant	100.000%	65.070%	34.930%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS	Report ID: G-DTE-1A
For Month Ended December 31, 2010	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	2,737,060	1,840,262	896,798
99	410100	Deferred Federal Income Tax Exp	50,546	59,542	-8,996
		SUBTOTAL	2,787,606	1,899,804	887,802
14	411100	Deferred Federal Income Tax Expense - Allocated	-26,197	-17,614	-8,583
99	411100	Deferred Federal Income Tax Exp	-43,907	-38,274	-5,633
		SUBTOTAL	-70,104	-55,888	-14,216
		Total Deferred Federal Income Tax Expense	2,717,502	1,843,916	873,586

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	67.235%	32.765%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH		Report ID:
For Month Ended December 31, 2010		G-INT-1A
Average of Monthly Averages Basis		
Ref/Basis	Description	System

Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.50%	50.00%
2	Idaho Capital Structure Ratio		5.930%	6.600%
3	Cost of Debt		3.173%	3.300%
Total Cost of Debt				
Total Weighted Cost				
			3.173%	3.300%
G-APL	Net Rate Base	293,461,663	191,634,674	101,826,989
Interest Deduction for FIT Calculation				
		9,440,859	6,080,568	3,360,291

- 1 From last WA GRC (UG-100468)
- 2 From ID GRC (AVU-G-09-1) - Cap Structure Non-specific in AVU-G-10-01
- 3 Debt Cost from last GRCs

TAXES OTHER THAN FEDERAL INCOME TAX		Report ID:
For Month Ended December 31, 2010		G-OTX-1A
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis	Account Description	Direct	Allocated	Direct	Allocated	Direct	Allocated
1	408170 UNDERGROUND STORAGE R&P Property Tax	0	14,348	0	9,958	0	4,390
99	408110 DISTRIBUTION State Excise Tax	875,173	0	875,173	0	0	0
99	408120 Municipal Occupation & License Tax	1,005,323	0	822,301	0	183,022	0
99	408130 Excise Tax	0	0	0	0	0	0
99	408170 R&P Property Tax (See Below)	203,737	0	141,144	0	62,593	0
99	408160 Miscellaneous State or Local Tax	0	0	0	0	0	0
99	409100 State Income Tax	-12,920	0	-12,920	0	-12,920	0
	TOTAL	2,071,313	0	1,838,618	0	232,695	0
4	408170 ADMINISTRATIVE & GENERAL R&P Property Tax	0	3,038	0	2,082	0	956
	TOTAL TAXES OTHER THAN FIT	2,071,313	17,386	1,838,618	12,040	232,695	5,346
		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
	FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2009	Plant	Percent	Plant	Percent	Plant	Tax
G-ALL	Underground Storage	28,768,493	14,348	19,965,333	6.876%	8,803,160	3,788
G-ALL	Distribution	412,311,125	203,737	266,845,782	91.901%	145,465,343	62,593
G-ALL	General	6,243,298	3,038	3,550,811	1.223%	2,692,487	1,159
	TOTAL	447,322,916	221,123	290,361,926	100.000%	156,960,990	67,540

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%

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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
		PLANT IN SERVICE									
		INTANGIBLE PLANT--SOFTWARE:									
		(from Report C-IPL)									
4	C-IPL	Misc Intangible Pit- (303000)	1,135,532	40,859	1,176,391	967,082	27,996	995,078	168,450	12,863	181,313
4	C-IPL	Misc Intangible Pit-Mainframe Software (303100)	0	6,595,817	6,595,817	0	4,519,322	4,519,322	0	2,076,495	2,076,495
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	1,229,215	1,229,215	0	842,234	842,234	0	386,981	386,981
		TOTAL INTANGIBLE PLANT--SOFTWARE	1,135,532	7,865,891	9,001,423	967,082	5,389,552	6,356,634	168,450	2,476,339	2,644,789
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
1	351XXX	Structures & Improvements	0	1,298,661	1,298,661	0	901,271	901,271	0	397,390	397,390
1	352XXX	Wells	0	12,693,146	12,693,146	0	8,809,043	8,809,043	0	3,884,103	3,884,103
1	353000	Lines	0	1,044,477	1,044,477	0	724,867	724,867	0	319,610	319,610
1	354000	Compressor Station Equipment	0	11,224,345	11,224,345	0	7,789,695	7,789,695	0	3,434,650	3,434,650
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,606	120,606	0	53,178	53,178
1	356000	Purification Equipment	0	407,617	407,617	0	282,886	282,886	0	124,731	124,731
1	357000	Other Equipment	0	1,453,688	1,453,688	0	1,008,859	1,008,859	0	444,829	444,829
		TOTAL UNDERGROUND STORAGE PLANT	0	28,768,493	28,768,493	0	19,965,333	19,965,333	0	8,803,160	8,803,160
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	714,127	22,254	736,381	459,668	15,522	475,190	254,459	6,732	261,191
6	376000	Mains	211,944,808	2,512,521	214,457,329	135,048,273	1,752,483	136,800,756	76,896,535	760,038	77,656,573
6	378000	Measuring & Reg Station Equip-General	4,956,514	57,440	5,013,954	3,003,330	40,064	3,043,394	1,953,184	17,376	1,970,560
6	379000	Measuring & Reg Station Equip-City Gate	5,847,248	60,967	5,908,215	1,702,507	42,524	1,745,031	4,144,741	18,443	4,163,184
6	380000	Services	137,534,807	0	137,534,807	91,049,950	0	91,049,950	46,484,857	0	46,484,857
6	381000	Meters	58,919,051	0	58,919,051	39,268,159	0	39,268,159	19,650,892	0	19,650,892
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,754,720	0	2,754,720	2,155,688	0	2,155,688	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	422,820,478	2,653,182	425,473,660	272,748,973	1,850,593	274,599,566	150,071,505	802,589	150,874,094
		GENERAL PLANT: (From C-GPL)									
4	389XXX	Land & Land Rights	668,330	856,271	1,524,601	576,272	586,700	1,162,972	92,058	269,571	361,629
4	390XXX	Structures & Improvements	2,325,598	10,139,045	12,464,643	1,365,115	6,947,071	8,312,186	960,483	3,191,974	4,152,457
4	391XXX	Office Furniture & Equipment	0	7,375,960	7,375,960	0	5,053,860	5,053,860	0	2,322,100	2,322,100
4	392XXX	Transportation Equipment	5,271,127	1,274,655	6,545,782	3,958,407	873,368	4,831,775	1,312,720	401,287	1,714,007
4	393000	Stores Equipment	156,744	234,188	390,932	114,864	160,461	275,325	41,880	73,727	115,607
4	394000	Tools, Shop & Garage Equipment	1,487,639	2,079,382	3,567,021	1,033,787	1,424,751	2,458,538	452,852	654,631	1,108,483
4	395000	Laboratory Equipment	115,749	292,800	408,549	87,299	200,621	287,920	28,450	92,179	120,629
4	396XXX	Power Operated Equipment	4,194,142	731,921	4,926,063	3,195,349	501,498	3,696,847	998,793	230,423	1,229,216

GAS UTILITY PLANT		Report ID:
For Month Ended December 31, 2010		G-PLT-1A
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis	Account Description	Direct	Allocated	Direct	Allocated	Direct	Allocated
4	397XXX Communications Equipment	1,748,151	4,073,800	567,064	2,791,286	1,181,087	1,282,514
4	398000 Miscellaneous Equipment	375	82,516	161	56,538	214	25,978
	TOTAL GENERAL PLANT	15,967,855	27,140,538	10,898,318	18,596,154	5,069,537	8,544,384
	TOTAL PLANT IN SERVICE	439,923,865	66,428,104	284,614,373	45,801,632	155,309,492	20,626,472
99	1118.XX CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0
	GROSS GAS PLANT	439,923,865	66,428,104	284,614,373	45,801,632	155,309,492	20,626,472
G-ADP	1119.X1 Underground Storage	0	11,618,198	0	8,063,029	0	3,555,169
G-ADP	1119.X5 Distribution	140,853,686	884,446	91,429,599	616,901	49,424,087	267,545
G-ADP	1119.X6 General Plant - Non-Transportation	5,298,099	5,431,114	3,681,824	3,721,291	1,616,275	1,709,823
G-ADP	1119.X7 General Plant - Transportation	997,694	75,346	712,253	51,626	285,441	23,720
	TOTAL ACCUMULATED DEPRECIATION	147,149,479	18,009,104	95,823,676	12,452,847	51,325,803	5,556,257
G-CAM	ACCUMULATED AMORTIZATION	0	3,713,735	0	2,544,577	0	1,169,158
99	111X30 Intangible Plant--Software	88,122	0	53,087	0	35,035	0
4	0111.40 Leasehold Improvements (From Report C-AAM)	0	26,367	0	18,066	0	8,301
	TOTAL ACCUMULATED AMORTIZATION	88,122	3,740,102	53,087	2,562,643	35,035	1,177,459
	NET GAS UTILITY PLANT	292,686,264	44,678,898	188,737,610	30,786,142	103,948,654	13,892,756

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	69.750%	30.250%
G-ALL	99	Not Allocated	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 G-APL-1A

Ref/Basis Account Description

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	292,686,264	44,678,898	337,365,162	188,737,610	30,786,142	219,523,752	103,948,654	13,892,756	117,841,410
12	C-DTX	0	-3,884,517	-3,884,517	0	-2,527,655	-2,527,655	0	-1,356,862	-1,356,862
12	282900	0	-55,656,520	-55,656,520	0	-36,215,698	-36,215,698	0	-19,440,822	-19,440,822
12	190180	0	150,822	150,822	0	98,140	98,140	0	52,682	52,682
12	283850	0	-1,073,103	-1,073,103	0	-698,268	-698,268	0	-374,835	-374,835
4	190850	0	23,851	23,851	0	16,342	16,342	0	7,509	7,509
99	190610	0	0	0	0	0	0	0	0	0
	TOTAL ACCUM DEFERRED INCOME TAX	0	-60,439,467	-60,439,467	0	-39,327,139	-39,327,139	0	-21,112,328	-21,112,328
1	117100	0	1,870,765	1,870,765	0	1,298,311	1,298,311	0	572,454	572,454
1	164100	0	14,677,814	14,677,814	0	10,186,403	10,186,403	0	4,491,411	4,491,411
99	186710	55,477	0	55,477	0	0	0	55,477	0	55,477
4	253850	0	-68,088	-68,088	0	-46,653	-46,653	0	-21,435	-21,435
	TOTAL OTHER ADJUSTMENTS	55,477	16,480,491	16,535,968	0	11,438,061	11,438,061	55,477	5,042,430	5,097,907
	NET RATE BASE	292,741,741	719,922	293,461,663	188,737,610	2,897,064	191,634,674	104,004,131	-2,177,142	101,826,989

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	12	Net Gas Plant	100.000%	65.070%	34.930%
G-ALL	13	Net Gas General Plant	100.000%	68.126%	31.874%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-ADP-1A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	28,768,493	28,768,493	0	19,965,333	19,965,333	0	8,803,160	8,803,160
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
		Depreciable Underground Storage Plant	0	28,295,718	28,295,718	0	19,637,227	19,637,227	0	8,658,491	8,658,491
		Percentage		100.000%	100.000%		0.000%	0.000%		0.000%	0.000%
		ALLOCATION TO DIRECT/ALLOCATED									
		BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation	0	11,618,198	11,618,198	0	8,063,029	8,063,029	0	3,555,169	3,555,169
	403X80	Depreciation Expense - JP	0	43,117	43,117	0	29,923	29,923	0	13,194	13,194
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,618,198	11,618,198	0	8,063,029	8,063,029	0	3,555,169	3,555,169
1	403X80	Depreciation Expense - JP	0	43,117	43,117	0	29,923	29,923	0	13,194	13,194
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	422,820,478	2,653,182	425,473,660	272,748,973	1,850,593	274,599,566	150,071,505	802,589	150,874,094
G-PLT	374000	Less: Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	422,735,508	2,653,182	425,388,690	272,688,673	1,850,593	274,539,266	150,046,835	802,589	150,849,424
		Percentage		0.624%	100.000%		64.506%	64.506%		34.870%	34.870%
		ALLOCATION TO DIRECT/ALLOCATED									
		BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation	884,446	141,738,132	141,738,132	91,429,599	599,662	599,662	49,424,087	1,573	49,424,087
	403X50	Depreciation Expense	5,201	833,559	833,559	537,696	3,628	3,628	290,662	1,573	290,662
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	140,853,686	884,446	141,738,132	91,429,599	616,901	92,046,500	49,424,087	267,545	49,691,632
6	403X50	Depreciation Expense	828,358	5,201	833,559	537,696	3,628	3,628	290,662	1,573	292,235
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	15,967,855	27,140,538	43,108,393	10,898,318	18,596,154	29,494,472	5,069,537	8,544,384	13,613,921
G-PLT	389XXX	Less: Land and Land Rights	668,330	856,271	1,524,601	576,272	586,700	1,162,972	92,058	269,571	361,629
G-PLT	392XXX	Less: Transportation	5,271,127	1,274,655	6,545,782	3,958,407	873,368	4,831,775	1,312,720	401,287	1,714,007
		Depreciable Non-Transport Gnt Plant	10,028,398	25,009,612	35,038,010	6,363,639	17,136,086	23,499,725	3,664,759	7,873,526	11,538,285
		Percentage		71.379%	100.000%		18.162%	18.162%		10.459%	10.459%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: G-ADP-1A
For Month Ended December 31, 2010		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
C-ADP	108X06	ALLOCATED ON DEPRECIABLE PLANT						
	108X06	Accum Depr--Gas General Plant	3,120,372	5,431,114	1,381,918	795,809	820,466	1,709,823
	403X60	Accum Depr--Gas General Plant - Direct	42,949	107,112	2,299,906	28,107	15,695	33,721
	403X60	Depreciation Expense			27,254			
	403X60	Washington Depreciation Expense (C-DEP)			1,408	7,243		
	403X60	Idaho Depreciation Expense (C-DEP)			17,538	5,169		
	403X60	Depreciation Expense (Direct)	22,707					
4	108X06	JURISDICTIONAL ALLOCATION:	5,298,099	5,431,114	3,681,824	1,616,275	1,709,823	3,326,098
		Accumulated Depreciation						
4	403X60	Depreciation Expense	74,307	107,112	46,200	28,107	33,721	61,828
G-PLT	392XXX	GENERAL PLANT--TRANSPORTATION						
		Transportation General Plant	5,271,127	1,274,655	3,958,407	1,312,720	401,287	1,714,007
		Percentage	19.473%		60.473%	20.054%		
C-ADP	1119.X7	ALLOCATED ON DEPRECIABLE PLANT						
	1119.X7	Accum Depr--Gas General Transportation Plant	686,115	75,346	233,985	77,594	207,847	309,161
	403X70	Accum Depr--Gas General Transp Plant - Direct			478,268	541		706
		Depreciation Expense		525	1,630			
4	1119.X7	JURISDICTIONAL ALLOCATION:	997,694	75,346	712,253	285,441	23,720	309,161
		Accumulated Depreciation						
4	403X70	Depreciation Expense	2,171	525	1,630	360	165	706
ALLOCATION RATIOS:								
G-ALL	1	System Contract Demand		100.000%		69.400%		30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%		68.518%		31.482%
G-ALL	6	Actual Terms Purchased		100.000%		69.750%		30.250%
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	0	0	0	0
	TOTAL	0	0	0	0
7	404X31 Mainframe Software	498,169	359,643	96,829	41,697
8	Utility 7	19,118	0	13,360	5,758
9	Utility 8	809	639	170	0
	TOTAL	518,096	360,282	110,359	47,455
7	404X32 PC Software	48,861	35,274	9,497	4,090
8	Utility 7	4,318	0	3,018	1,300
9	Utility 8	0	0	0	0
	TOTAL	53,179	35,274	12,515	5,390
7	404X50 Leasehold Improvements	859	620	167	72
	TOTAL	859	620	167	72
	TOTAL	572,134	396,176	123,041	52,917

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	693,730	500,824	134,840	58,065
8	Utility 8	12,103	0	8,458	3,645
9	Utility 9	20,874	16,479	4,395	0
9	Utility 9 - Washington	6,688	5,280	1,408	0
9	Utility 9 - Idaho	34,401	27,158	7,243	0
	Total	767,796	549,741	156,344	61,710
7	403X70 Utility 7	700	505	136	59
9	Utility 9	1,178	930	248	0
	Total	1,878	1,435	384	59

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON *****					
			Direct - Wa	Direct - Idaho	Total	Direct - Wa	Direct - Idaho	Total	Direct - Oregon	Allocated	Total			
		389XXX Land & Land Rights												
99		Utility 0	0	101,907	124,681	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	477,164	0	0	477,164	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	472,075	0	472,075	0	472,075
7		Utility 7	0	0	2,947,310	0	0	0	793,524	0	0	341,709	0	341,709
9		Utility 9 - Wa	371,603	0	371,603	99,108	0	0	99,108	0	0	0	0	0
9		Utility 9 - Idaho	0	345,167	345,167	0	92,058	0	92,058	0	0	0	0	0
9		Utility 9 - Allocated	0	0	235,267	0	0	62,747	62,747	0	0	0	0	0
		TOTAL ACCOUNT	371,603	447,074	4,024,028	576,272	92,058	856,271	1,524,601	472,075	341,709	813,784	0	813,784
		390XXX Structures & Improvements												
99		Utility 0	509,651	1,446,114	3,582,040	939,860	0	0	939,860	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	3,496,797	0	3,496,797	0	3,496,797
7		Utility 7	0	0	33,739,778	0	0	0	9,083,984	0	0	3,911,763	0	3,911,763
9		Utility 9 - Wa	1,594,481	0	1,594,481	425,255	0	0	425,255	0	0	0	0	0
9		Utility 9 - Idaho	0	3,601,299	3,601,299	0	960,483	0	960,483	0	0	0	0	0
9		Utility 9 - Allocated	0	0	3,955,915	0	0	1,055,061	1,055,061	0	0	0	0	0
		TOTAL ACCOUNT	2,104,132	5,047,413	46,473,513	1,365,115	960,483	10,139,045	12,464,643	3,496,797	3,911,763	7,408,560	0	7,408,560
		391XXX Office Furniture & Equipment												
99		Utility 0	0	0	1,981,029	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	26,365,872	0	0	7,098,658	7,098,658	0	0	3,056,839	0	3,056,839
8		Utility 8	0	0	0	0	0	277,302	277,302	0	0	119,512	0	119,512
		TOTAL ACCOUNT	0	0	28,346,901	0	0	7,375,960	7,375,960	0	3,176,351	3,176,351	0	3,176,351
		392XXX Transportation Equipment												
99		Utility 0	7,375,045	2,691,327	15,586,903	3,683,383	1,155,237	949,283	5,787,903	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	2,117,109	0	2,117,109	0	2,117,109
7		Utility 7	0	0	358,155	0	0	96,428	96,428	0	0	41,524	0	41,524
9		Utility 9 - Wa	1,031,195	0	1,031,195	275,024	0	0	275,024	0	0	0	0	0
9		Utility 9 - Idaho	0	590,475	590,475	0	157,483	0	157,483	0	0	0	0	0
9		Utility 9 - Allocated	0	0	858,416	0	0	228,944	228,944	0	0	0	0	0
		TOTAL ACCOUNT	8,406,240	3,281,802	18,425,144	3,958,407	1,312,720	1,274,655	6,545,782	2,117,109	41,524	2,158,633	0	2,158,633

COMMON GENERAL PLANT
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON *****						
			Direct - Wa	Direct - Idaho	Total	Direct - Wa	Direct - Idaho	Total	Direct - Oregon	Allocated	Total				
	393000	Stores Equipment													
99		Utility 0	10,739	14,745	418,645	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	84,271	0	0	84,271	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	57,227	0	57,227	0
9		Utility 9 - Wa	1,14,707	0	114,707	30,593	0	0	30,593	0	0	0	0	0	0
9		Utility 9 - Idaho	0	157,026	157,026	0	41,880	0	41,880	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	878,080	0	0	234,188	234,188	0	0	0	0	0	0
		TOTAL ACCOUNT	125,446	171,771	1,568,458	114,864	41,880	234,188	390,932	57,227	0	57,227	0	57,227	0
	394000	Tools, Shop, & Garage Equipment													
99		Utility 0	1,236,762	409,516	3,325,832	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	1,025,175	451,878	431,483	1,908,536	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	914,985	0	914,985	0
7		Utility 7	0	0	3,060,147	0	0	823,904	823,904	0	0	354,791	0	354,791	0
8		Utility 8	0	0	0	0	0	763,051	763,051	0	0	328,863	0	328,863	0
9		Utility 9 - Wa	32,290	0	32,290	8,612	0	0	8,612	0	0	0	0	0	0
9		Utility 9 - Idaho	0	7,403	7,403	0	1,974	0	1,974	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	228,509	0	0	60,944	60,944	0	0	0	0	0	0
		TOTAL ACCOUNT	1,269,052	416,919	6,654,181	1,033,787	453,852	2,079,382	3,567,021	914,985	683,654	1,598,639	0	1,598,639	0
	395000	Laboratory Equipment													
99		Utility 0	198,764	113,676	1,224,106	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	84,158	27,447	147,003	258,608	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	243,332	0	243,332	0
7		Utility 7	0	0	256,764	0	0	69,130	69,130	0	0	29,769	0	29,769	0
8		Utility 8	0	0	0	0	0	29,981	29,981	0	0	12,922	0	12,922	0
9		Utility 9 - Wa	11,779	0	11,779	3,141	0	0	3,141	0	0	0	0	0	0
9		Utility 9 - Idaho	0	3,760	3,760	0	1,003	0	1,003	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	175,048	0	0	46,686	46,686	0	0	0	0	0	0
		TOTAL ACCOUNT	210,543	117,436	1,671,457	87,299	28,450	292,800	408,549	243,332	42,691	286,023	0	286,023	0
	396XXX	Power Operated Equipment													
99		Utility 0	16,535,989	8,510,139	34,857,242	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	3,056,205	889,687	487,003	4,432,895	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	43,834	0	43,834	0
7		Utility 7	0	0	399,975	0	0	107,688	107,688	0	0	46,373	0	46,373	0
9		Utility 9 - Wa	521,718	0	521,718	139,144	0	0	139,144	0	0	0	0	0	0
9		Utility 9 - Idaho	0	409,088	409,088	0	109,106	0	109,106	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	514,538	0	0	137,230	137,230	0	0	0	0	0	0
		TOTAL ACCOUNT	17,057,707	8,919,227	36,702,561	3,195,349	998,793	731,921	4,926,061	43,834	46,373	90,207	0	90,207	0

COMMON GENERAL PLANT
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON *****					
			Direct - Wa	Direct - Idaho	Total	Direct - Wa	Direct - Idaho	Total	Direct - Oregon	Allocated	Total			
99	397XXX	Communication Equipment												
99		Utility 0	5,603,358	2,287,332	41,221,851	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	800,707	469,315	331,392	0	0	0	0	0	0	0
99		Utility 2	0	0	665,360	0	0	0	0	0	665,360	0	0	0
7		Utility 7	0	0	9,795,132	0	0	1,903,880	0	0	819,853	0	0	665,360
8		Utility 8	0	0	926,079	0	0	647,163	0	0	278,916	0	0	278,916
9		Utility 9 - Wa	366,508	0	464,257	97,749	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	3,185,902	4,035,597	0	849,695	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	7,232,281	0	0	1,522,757	0	0	0	0	0	0
		TOTAL ACCOUNT	5,969,866	5,473,234	65,141,264	567,064	1,181,087	4,073,800	5,821,951	665,360	1,098,769	1,764,129		
99	398000	Miscellaneous Equipment												
99		Utility 0	0	2,299	8,525	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	2,367	0	0	0	0	0	2,367	0	0	2,367
7		Utility 7	0	0	418,149	0	0	81,276	0	0	34,999	0	0	34,999
9		Utility 9 - Wa	603	0	764	161	0	0	161	0	0	0	0	0
9		Utility 9 - Idaho	0	803	1,017	0	214	0	214	0	0	0	0	0
9		Utility 9 - Allocated	0	0	5,887	0	0	1,240	0	0	0	0	0	0
		TOTAL ACCOUNT	603	3,102	436,709	161	214	82,516	82,891	2,367	34,999	37,366		
		TOTAL GENERAL PLANT	35,515,192	23,877,978	262,237,190	10,898,318	5,069,537	27,140,538	43,108,393	8,013,086	9,377,833	17,390,919		

ALLOCATION RATIOS:

G-ALL	7	8	9	99	Not Allocated
	100.0000%	72.193%	0.0000%	19.437%	8.370%
	100.0000%	0.0000%	0.0000%	69.882%	30.118%
	100.0000%	78.945%	0.0000%	21.055%	0.0000%
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

<p>ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended December 31, 2010 Average of Monthly Averages Basis</p>	<p>Report ID: C-ADP-1A</p>
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Ref/Basis	Account	Description	Total General	Total Electric	Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	39,935,082	39,935,082	0	0
99	108X06	Utility 1 - Allocated	623,925	0	623,925	0
99	108X06	Utility 1 - Washington	2,299,906	0	2,299,906	0
99	108X06	Utility 1 - Idaho	820,466	0	820,466	0
99	108X06	Utility 2	2,383,718	0	0	2,383,718
7	108X06	Utility 7	15,563,313	11,235,623	3,025,041	1,302,649
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-351,514	-253,769	-68,324	-29,422
8	108X06	Utility 8	993,652	0	694,384	299,268
9	108X06	Utility 9	15,833,837	12,500,023	3,333,814	0
		Total	78,102,385	63,416,959	10,729,212	3,956,213
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,608,889	5,608,889	0	0
99	108X07	Utility 1 - Allocated	228,060	0	228,060	0
99	108X07	Utility 1 - Washington	478,268	0	478,268	0
99	108X07	Utility 1 - Idaho	207,847	0	207,847	0
99	108X07	Utility 2	1,042,509	0	0	1,042,509
7	108X07	Utility 7	8,328	6,012	1,619	697
9	108X07	Utility 9	746,836	589,590	157,246	0
		Total	8,320,737	6,204,491	1,073,040	1,043,206

ALLOCATION RATIOS:

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

COMMON INTANGIBLE PLANT
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 C-IPL-1A

Ref/Basis	Account	Description	***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct	Allocated
				Total		Total		Total
99	303000	Intangible Plant						
		Utility 1	0	0	967,082	168,450	0	1,135,532
7		Utility 7	0	0	0	0	0	0
9		Utility 9	0	153,199	0	0	0	153,199
		TOTAL ACCOUNT	0	153,199	967,082	168,450	40,859	1,176,391
99	303100	Misc Intangible Plant--Mainframe Software						
		Utility 0	184,932	0	0	0	0	184,932
99		Utility 2	0	0	0	0	0	0
7		Utility 7	0	21,520,961	0	0	0	21,520,961
8		Utility 8	0	0	0	0	0	0
		TOTAL ACCOUNT	184,932	22,305,883	0	0	0	22,490,815
99	303110	Misc Intangible Plant--PC Software						
		Utility 0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0
7		Utility 7	0	3,821,540	0	0	0	3,821,540
8		Utility 8	0	0	0	0	0	0
		TOTAL ACCOUNT	0	4,226,142	0	0	0	4,226,142
		TOTAL	184,932	26,870,156	967,082	168,450	7,865,891	9,001,423

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	72.193%	19,437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	0.000%	69,882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT		Report ID: C-AAM-1A
For Month Ended December 31, 2010		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort-- Intangible PIt (111X30, 111X31, 111X32)						
99		Utility 0	683,416	683,416	0	0
99		Utility 1	9,597	0	9,597	0
99		Utility 2 - Oregon	32,737	0	0	32,737
7		Utility 7	17,595,673	12,702,844	3,420,071	1,472,758
8		Utility 8	397,968	0	278,108	119,860
9		Utility 9	28,300	22,341	5,959	0
		Total	18,747,691	13,408,601	3,713,735	1,625,355

Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 1	1,863	0	1,863	0
99		Utility 2 - Oregon	39,817	0	0	39,817
7		Utility 7	112,125	80,946	21,794	9,385
9		Utility 9	12,869	10,159	2,710	0
		Total	166,674	91,105	26,367	49,202

ALLOCATION RATIOS:

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

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID: G-CAM-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		PLANT IN SERVICE:						
G-PLT	303000	Misc Intangible Plant						
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	6,595,817	0	4,519,322	0	2,076,495
G-PLT	303110	Misc Intangible Plant - PC Software	0	1,229,215	0	842,234	0	386,981
			0	7,825,032	0	5,361,556	0	2,463,476
		Percentage		100.000%		0.000%		0.000%
		ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:						
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,713,735	0		0	
	404	Amortization Expense (404X30, X31, X32)		123,196	0		0	
		JURISDICTIONAL ALLOCATION:						
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,713,735	0	2,544,577	0	1,169,158
4	404	Amortization Expense (404X30, X31, X32)	0	123,196	0	84,411	0	38,785

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
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ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-18,080,265	-13,052,686	-3,514,261	-1,513,318
9	282900	Utility 9	-1,758,517	-1,388,261	-370,256	0
		Total	-19,838,782	-14,440,947	-3,884,517	-1,513,318

ALLOCATION RATIOS:

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