

09-110767-SI

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



April 28, 2011

Mr. David W. Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive, S.W.
Olympia, WA 98504-7250

RECEIVED
RECORDS MANAGEMENT
2011 APR 29 AM 9:50
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

RE: 2010 Gas Commission Basis Report Pursuant to WAC 480-090-257

Dear Mr. Danner:

Enclosed are two copies of the 2010 Gas Commission Basis Report for Avista Utilities. The report is being filed pursuant to WAC 480-090-257. The report is based on the period of twelve months ended December 31, 2010. This report is being supplied for informational purposes only.

If you have any questions, please contact me at (509) 495-8601.

Sincerely,

A handwritten signature in cursive script that reads "Liz M. Andrews".

Liz M. Andrews
Manager, Revenue Requirements

Enclosure

A,

AVISTA UTILITIES
Washington Gas
Restatement Summary

Twelve Months Ended December 31, 2010
(000's OF DOLLARS)

Column	Description	Washington Gas		
		NOI	Rate Base	ROR
b	Per Results Report	\$9,457	\$214,663	
c	Deferred FIT Rate Base	0	(36,762)	
d	Deferred Gain on Office Building	0	(44)	
e	Gas Inventory	0	10,226	
f	Customer Advances	0	(31)	
g	Customer Deposits	(2)	(1,132)	
	Actual	9,455	186,920	5.06%
h	Weather Normalize Revenue & Gas Cost Adjust	1,163	0	
i	Eliminate B & O Taxes	(3)	0	
j	Property Tax	(1)	0	
k	Uncollectible Expense	110	0	
l	Regulatory Expense Adjustment	86	0	
m	Injuries and Damages	107	0	
n	FIT	11	0	
o	Net Gains/losses	3	0	
p	Eliminate A/R Expenses	25	0	
q	Office Space Charges to Subs	1	0	
r	Restate Excise Taxes	62	0	
s	Misc Restating Adjustments	36	0	
t	Restate Debt Interest	(28)	0	
	Restated Total	\$11,027	\$186,920	5.90%

AVISTA UTILITIES
GAS RESULTS OF OPERATION
WASHINGTON RESTATED RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000's OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Gain on Office Building	Gas Inventory	Customer Advances	Customer Deposits	Subtotal Actual
	a	b	c	d	e	f	g	-
REVENUES								
1	Total General Business	\$140,588						\$140,588
2	Total Transportation	3,245						3,245
3	Other Revenues	115,257						115,257
4	Total Gas Revenues	259,090	0	0	0	0	0	259,090
EXPENSES								
5	Exploration and Development	0						0
Production								
6	City Gate Purchases	192,776						192,776
7	Purchased Gas Expense	801						801
8	Net Nat Gas Storage Trans	(3,322)						(3,322)
9	Total Production	190,255	0	0	0	0	0	190,255
Underground Storage								
10	Operating Expenses	380						380
11	Depreciation	348						348
12	Taxes	120						120
13	Total Underground Storage	848	0	0	0	0	0	848
Distribution								
14	Operating Expenses	7,705						7,705
15	Depreciation	6,371						6,371
16	Taxes	12,249						12,249
17	Total Distribution	26,325	0	0	0	0	0	26,325
18	Customer Accounting	5,415			0		3	5,418
19	Customer Service & Information	9,471						9,471
20	Sales Expenses	105						105
Administrative & General								
21	Operating Expenses	11,746						11,746
22	Depreciation	2,628						2,628
23	Taxes	25						25
24	Total Admin. & General	14,399	0	0	0	0	0	14,399
25	Total Gas Expense	246,818	0	0	0	0	3	246,821
26	OPERATING INCOME BEFORE FIT	12,272	0	0	0	0	(3)	12,269
FEDERAL INCOME TAX								
27	Current Accrual	(6,910)					(1)	(6,911)
28	Deferred FIT	9,754						9,754
29	Amort ITC	(29)						(29)
30	NET OPERATING INCOME	\$9,457	\$0	\$0	\$0	\$0	(\$2)	\$9,455
RATE BASE: PLANT IN SERVICE								
31	Underground Storage	20,047						20,047
32	Distribution Plant	269,469				(31)	(1,132)	268,306
33	General Plant	33,401						33,401
34	Total Plant in Service	322,917	0	0	0	(31)	(1,132)	321,754
ACCUMULATED DEPRECIATION								
35	Underground Storage	7,912						7,912
36	Distribution Plant	89,620						89,620
37	General Plant	10,722						10,722
38	Total Accum. Depreciation	108,254	0	0	0	0	0	108,254
39	DEFERRED FIT	0	(36,762)					(36,762)
40	GAS INVENTORY	0			10,226			10,226
41	WORKING CAPITAL	0						0
42	GAIN ON SALE OF BUILDING	0		(44)				(44)
43	TOTAL RATE BASE	\$214,663	(\$36,762)	(\$44)	\$10,226	(\$31)	(\$1,132)	\$186,920
44	RATE OF RETURN							5.06%

AVISTA UTILITIES
 GAS RESULTS OF OPERATION
 WASHINGTON RESTATED RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2010
 (000's OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalize Revenue & Gas Cost Adjust	Eliminate B & O Taxes	Property Tax	Uncollectible Expense	Regulatory Expense Adjustment	Injuries and Damages
	a	h	i	j	k	l	m
REVENUES							
1	Total General Business	6,808	\$ (5,026)				
2	Total Transportation		(90)				
3	Other Revenues						
4	Total Gas Revenues	6,808	(5,116)	0	0	0	0
EXPENSES							
5	Exploration and Development						
	Production						
6	City Gate Purchases	4,718					
7	Purchased Gas Expense						
8	Net Nat Gas Storage Trans						
9	Total Production	4,718	0	0	0	0	0
	Underground Storage						
10	Operating Expenses						
11	Depreciation						
12	Taxes			1			
13	Total Underground Storage	0	0	1	0	0	0
	Distribution						
14	Operating Expenses						
15	Depreciation						
16	Taxes	261	(5,112)				
17	Total Distribution	261	(5,112)	0	0	0	0
18	Customer Accounting	25	0		(169)	0	
19	Customer Service & Information						
20	Sales Expenses						
	Administrative & General						
21	Operating Expenses	14				(133)	(164)
22	Depreciation						
23	Taxes			1			
24	Total Admin. & General	14	0	1	0	(133)	(164)
25	Total Gas Expense	5,018	(5,112)	2	(169)	(133)	(164)
26	OPERATING INCOME BEFORE FIT	1,790	(4)	(2)	169	133	164
	FEDERAL INCOME TAX						
27	Current Accrual	627	(1)	(1)	59	47	57
28	Deferred FIT						
29	Amort ITC						
30	NET OPERATING INCOME	\$1,163	(\$3)	(\$1)	\$110	\$86	\$107
RATE BASE: PLANT IN SERVICE							
31	Underground Storage						
32	Distribution Plant						
33	General Plant						
34	Total Plant in Service	0	0	0	0	0	0
ACCUMULATED DEPRECIATION							
35	Underground Storage						
36	Distribution Plant						
37	General Plant						
38	Total Accum. Depreciation	0	0	0	0	0	0
39	DEFERRED FIT						
40	GAS INVENTORY						
41	WORKING CAPITAL						
42	GAIN ON SALE OF BUILDING						
43	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0
44	RATE OF RETURN						

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AVISTA UTILITIES
 GAS RESULTS OF OPERATION
 WASHINGTON RESTATED RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2010
 (000's OF DOLLARS)

Line No.	DESCRIPTION	FIT	Net Gains/losses	Eliminate A/R Expenses	Office Space Charges to Subs	Restate Excise Taxes	Misc Restating Adjustments	Restate Debt Interest
	a	n	o	p	q	r	s	t
REVENUES								
1	Total General Business							
2	Total Transportation							
3	Other Revenues							
4	Total Gas Revenues	0	0	0	0	0	0	0
EXPENSES								
5	Exploration and Development							
	Production							
6	City Gate Purchases							
7	Purchased Gas Expense						(1)	
8	Net Nat Gas Storage Trans							
9	Total Production	0	0	0	0	0	(1)	0
	Underground Storage							
10	Operating Expenses							
11	Depreciation							
12	Taxes							
13	Total Underground Storage	0	0	0	0	0	0	0
	Distribution							
14	Operating Expenses							(9)
15	Depreciation		(4)					
16	Taxes					(96)		
17	Total Distribution	0	(4)	0	0	(96)	(9)	0
18	Customer Accounting		0	(38)	0	0	(2)	
19	Customer Service & Information						34	
20	Sales Expenses							
	Administrative & General							
21	Operating Expenses				(2)		(78)	
22	Depreciation							
23	Taxes							
24	Total Admin. & General	0	0	0	(2)	0	(78)	0
25	Total Gas Expense	0	(4)	(38)	(2)	(96)	(56)	0
26	OPERATING INCOME BEFORE FIT	0	4	38	2	96	56	0
FEDERAL INCOME TAX								
27	Current Accrual	149	1	13	1	34	20	28
28	Deferred FIT	(160)						
29	Amort ITC							
30	NET OPERATING INCOME	\$11	\$3	\$25	\$1	\$62	\$36	(\$28)
RATE BASE: PLANT IN SERVICE								
31	Underground Storage							
32	Distribution Plant							
33	General Plant							
34	Total Plant in Service	0	0	0	0	0	0	0
ACCUMULATED DEPRECIATION								
35	Underground Storage							
36	Distribution Plant							
37	General Plant							
38	Total Accum. Depreciation	0	0	0	0	0	0	0
39	DEFERRED FIT							
40	GAS INVENTORY							
41	WORKING CAPITAL							
42	GAIN ON SALE OF BUILDING							
43	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	RATE OF RETURN							

AVISTA UTILITIES
 GAS RESULTS OF OPERATION
 WASHINGTON RESTATED RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2010
 (000's OF DOLLARS)

Line No.	DESCRIPTION	Restated Total
REVENUES		
1	Total General Business	\$142,370
2	Total Transportation	3,155
3	Other Revenues	115,257
4	Total Gas Revenues	<u>260,782</u>
EXPENSES		
5	Exploration and Development	0
Production		
6	City Gate Purchases	197,494
7	Purchased Gas Expense	800
8	Net Nat Gas Storage Trans	(3,322)
9	Total Production	<u>194,972</u>
Underground Storage		
10	Operating Expenses	380
11	Depreciation	348
12	Taxes	121
13	Total Underground Storage	<u>849</u>
Distribution		
14	Operating Expenses	7,696
15	Depreciation	6,367
16	Taxes	7,302
17	Total Distribution	<u>21,365</u>
18	Customer Accounting	5,234
19	Customer Service & Information	9,505
20	Sales Expenses	105
Administrative & General		
21	Operating Expenses	11,383
22	Depreciation	2,628
23	Taxes	26
24	Total Admin. & General	<u>14,037</u>
25	Total Gas Expense	<u>246,067</u>
26	OPERATING INCOME BEFORE FIT	14,715
FEDERAL INCOME TAX		
27	Current Accrual	(5,877)
28	Deferred FIT	9,594
29	Amort ITC	(29)
30	NET OPERATING INCOME	<u>\$11,027</u>
RATE BASE: PLANT IN SERVICE		
31	Underground Storage	20,047
32	Distribution Plant	268,306
33	General Plant	33,401
34	Total Plant in Service	<u>321,754</u>
ACCUMULATED DEPRECIATION		
35	Underground Storage	7,912
36	Distribution Plant	89,620
37	General Plant	10,722
38	Total Accum. Depreciation	<u>108,254</u>
39	DEFERRED FIT	(36,762)
40	GAS INVENTORY	10,226
41	WORKING CAPITAL	0
42	GAIN ON SALE OF BUILDING	(44)
43	TOTAL RATE BASE	<u>\$186,920</u>
44	RATE OF RETURN	5.90%

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AVISTA UTILITIES

**Commission Basis Report
Washington Gas Adjustment Descriptions
Twelve Months Ended December 31, 2010**

b. Per Results Report

Results of Operations Report amounts are for the twelve months ended December 31, 2010. Dollar figures tie to the Company's financial general ledger records in total. Rate base was computed using the average of monthly averages method. These amounts are a component of actual results of operations.

c. Deferred FIT Rate Base

These amounts reflect the deferred tax balances arising from accelerated tax depreciation, bond refinancing premiums and contributions in aid of construction, which are not included in the Results of Operations Utility Plant Report. These amounts are reflected on an average-of-monthly-averages basis. These amounts are a component of actual results of operations.

d. Deferred Gain on Office Building

These amounts reduce rate base by the net of tax, unamortized gain on the sale of the office building. The facility was sold in December 1986 and leased back by the Company. Although the Company repurchased the building in November 2005, the Company opted to continue to amortize the deferred gain over the remaining amortization period scheduled to end in 2011. The treatment of the gain on the sale follows the Commission's Order Granting Application in Cause No. FR-86-150, and the continuation of the existing amortization after the sale was approved in Docket No. U-071805. These amounts are a component of actual results of operations.

e. Gas Inventory

This adjustment increases rate base by the average of monthly average value of gas stored at the Company's Jackson Prairie underground storage facility. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

f. Customer Advances

These amounts decrease rate base for customer advances, as they will most likely be recorded as contributions in aid of construction at some future time. These amounts are a component of actual results of operations.

AVISTA UTILITIES**Commission Basis Report
Washington Gas Adjustment Descriptions
Twelve Months Ended December 31, 2010****g. Customer Deposits**

These amounts decrease rate base for the average-of-monthly averages of customer deposits held by the Company. The corresponding interest paid on customer deposits is reclassified to an operating expense. This adjustment is consistent with Docket No. UG-090135.

h. Weather Normalization and Gas Cost Adjustment

This adjustment normalizes weather sensitive gas therm sales by eliminating the effect of temperature deviations above or below historical normals. This adjustment also restates therms sold to reflect the weather normalized therms and then reprices the adjusted therms sold based upon the authorized weighted average cost of gas. These restating adjustments are required per WAC 480-90-208.

i. Eliminate B & O Taxes

This adjustment removes the revenues and expenses associated with local business and occupation taxes. The adjustment eliminates any timing mismatch that exists between the revenues and expenses by eliminating the revenues and expenses in their entirety. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

j. Property Tax

This adjustment restates the test period accrued levels of property taxes to reflect the actual amounts. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

k. Uncollectible Expense

This adjustment restates the accrued expense to the actual level of net write-offs for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

l. Regulatory Expense Adjustment

This adjustment restates regulatory expense to reflect the WUTC and IPUC assessment rates applied to revenues for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

AVISTA UTILITIES**Commission Basis Report
Washington Gas Adjustment Descriptions
Twelve Months Ended December 31, 2010****m. Injuries and Damages**

As a result of the Commission's Order in Docket No. U-88-2380-T the Company changed to the reserve method of accounting for injuries and damages not covered by insurance. This restating adjustment replaces the accrual with actuals to adjust to the six-year rolling average of injuries and damages payments not covered by insurance. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

n. FIT Adjustment

This adjustment removes the effect of certain Schedule M items and matches the jurisdictional allocation of other Schedule M items to related Results of Operations allocations. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

o. Net Gains/Losses

This adjustment reflects a ten-year amortization of net gains realized from the sale of real property disposed of between 2001 and 2010. This restating adjustment is made as a result of the Commission's Order in Docket No. UE-050842/UG-050483 and is consistent with Docket Nos. following UG-050483.

p. Eliminate Accounts Receivable Expenses

This adjustment removes expenses associated with the sale of customer accounts receivable. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

q. Office Space Charges to Subsidiaries

This adjustment removes a portion of the office space costs (building lease and O&M costs, common area costs, copier expense and annual office furniture rental) using the percentage of labor dollars charged to subsidiary activities by employee compared to total labor dollars by employee. These percentages are applied to the employees' office space (expressed in square feet) and multiplied by office space costs/per square foot. This restating adjustment is made as a result of the Commission's Third Supplemental Order in Docket No. U-88-2380-T, which required the company to perform a space utilization study to allocate costs to subsidiaries. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

AVISTA UTILITIES

**Commission Basis Report
Washington Gas Adjustment Descriptions
Twelve Months Ended December 31, 2010**

r. Restate Excise/Franchise Taxes

This adjustment removes the effect of a one-month accrual lag in actual results to reflect the actual level of taxes paid. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

s. Miscellaneous restating

This adjustment removes a number of non-operating or non-utility expenses, i.e. advertising, dues, donations and other expenses included in error in the test period actual results. The Company also removed 50% of director meeting expenses and 10% of director fees. This adjustment also eliminated all Buck-a-Block costs from Washington 2010 results, per Docket UE-100468.

t. Restate Debt Interest

This adjustment restates debt interest using the average weighted cost of total debt authorized at December 31, 2010 and reflects the federal income tax effect of the restated level of interest for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

PER RESULTS OF
OPERATIONS REPORTS
GAS

Line No.	Description	System	Washington	Idaho
	REVENUES			
	NET OPERATING INCOME	16,379	9,457	6,922
	NET PLANT	330,612	214,663	115,949
1	Total General Business	\$203,466	\$140,588	\$62,878
2	Total Transportation	3,699	3,245	454
3	Other Revenues	166,698	115,257	51,441
4	Total Gas Revenues	373,863	259,090	114,773
	EXPENSES			
5	Exploration & Development	0	0	0
	Production			
6	City Gate Purchases	278,159	192,776	85,383
7	Purchased Gas Expense	1,186	801	385
8	Net Nat. Gas Storage Trans	(4,892)	(3,322)	(1,570)
9	Total Production	274,453	190,255	84,198
	Underground Storage			
10	Operating Expenses	547	380	167
11	Depreciation	502	348	154
12	Taxes	173	120	53
13	Total Underground Storage	1,222	848	374
	Distribution			
14	Operating Expenses	11,593	7,705	3,888
15	Depreciation	9,816	6,371	3,445
16	Taxes	13,921	12,249	1,672
17	Total Distribution	35,330	26,325	9,005
18	Customer Accounting	7,619	5,415	2,204
19	Customer Service & Information	12,643	9,471	3,172
20	Sales	112	105	7
	Administrative and General			
21	Operating Expenses	17,147	11,746	5,401
22	Depreciation	3,654	2,628	1,026
23	Taxes	36	25	11
24	Total Admin. & General	20,837	14,399	6,438
25	Total Gas Expense	352,216	246,818	105,398
26	Operating Income before FIT	21,647	12,272	9,375
	Federal Income Taxes			
27	Current Accrual	35.0%	(9,139)	(6,910)
28	Deferred FIT		14,453	9,754
29	Amort ITC		(46)	(29)
30	NET OPERATING INCOME	\$16,379	\$9,457	\$6,922
	RATE BASE			
	PLANT IN SERVICE			
31	Underground Storage	\$28,886	\$20,047	\$8,839
32	Distribution Plant	417,813	269,469	148,344
33	General Plant incl Intangible	48,916	33,401	15,515
34	Total Plant in Service	495,615	322,917	172,698
	ACCUMULATED DEPRECIATION			
35	Underground Storage	11,400	7,912	3,488
36	Distribution Plant	138,092	89,620	48,472
37	General Plant incl Intangible	15,511	10,722	4,789
38	Total Accum. Depreciation	165,003	108,254	56,749
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$330,612	\$214,663	\$115,949

B.

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

Report ID:
 G-ALL-12A

Ref	Description	System	Washington	Idaho
1	Input System Contract Demand	100.000%	69.400%	30.600%
		11/1/2010		
2	Number of Customers	221,274	147,064	74,210
	Percent	100.000%	66.462%	33.538%
3	G-OPS Direct Distribution Operating Expense	8,706,293	5,786,356	2,919,937
	Percent	100.000%	66.462%	33.538%

Jurisdictional Four Factor Allocator - Direct Method
 Allocation Rate Calculation - Updated 12/31/2010

Direct O&M

Amount: Accounts 798 - 894	1,958,779	1,001,553
Amount: Accounts 901 - 935	9,788,850	3,196,873
Total	11,747,629	4,198,426
Percentage	73.611%	26.329%

Direct Labor

Amount: Accounts 798 - 894	3,849,651	1,927,451
Amount: Accounts 901 - 935	1,904,696	488,659
Total	5,754,347	2,416,110
Percentage	70.429%	29.571%

Total Number of Customers

Amount	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

Amount	400,000%	274,072%	125,928%
Percent	100.000%	68.518%	31.482%

Underground Storage & Dist Plant

System	Washington	Idaho
G-PLT Underground Storage	28,886,114	8,839,151
G-PLT Distribution	417,813,902	148,344,522
Total Underground Storage/Dist Plant	446,700,016	157,183,673
Percent	100.000%	35.188%
Input Actual Therms Purchased	235,900,540	71,200,747
Percent	100.000%	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

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

7

Input	Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
	1/1/2010			
Direct O&M Accts 580 - 894	3,116,832	0	3,116,832	1,976,886
Direct O&M Accts 901 - 935	12,684,856	0	12,684,856	3,841,428
Direct O&M Accts 901 - 905 Utility 9 Only	1,344,573	0	1,344,573	XXXXXX
Adjustments	0	0	0	0
Total	17,146,261	0.000%	17,146,261	5,818,314
Percentage	74.664%	0.000%	74.664%	25.336%
Direct Labor Accts 580 - 894	8,181,894	0	8,181,894	3,573,482
Direct Labor Accts 901 - 935	361,664	0	361,664	1,157,264
Direct Labor Accts 901 - 905 Utility 9 Only	1,158,379	0	1,158,379	XXXXXX
Total	9,701,937	0.000%	9,701,937	4,730,746
Percentage	67.222%	0.000%	67.222%	32.778%
Number of Customers at 12/31/09	220,748	0	220,748	95,602
Percentage	69.780%	0.000%	69.780%	30.220%
Net Direct Plant	305,689,899	0	305,689,899	144,766,575
Percentage	67.862%	0.000%	67.862%	32.138%
Total Percentages Average (GD AA)	279,528%	0.000%	279,528%	120.472%
	69.882%	0.000%	69.882%	30.118%

8

RESULTS OPERATIONS

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

Report ID:
 G-ALL-12A

Input	1/1/2010	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor				
Direct O&M Accs 580 - 894	49,105,060	45,988,228	3,116,832	0
Direct O&M Accs 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 Accs 580 - 894	51,518,901	43,337,007	8,181,894	0
Direct Labor Accs 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/D/W/A)	100.000%	78.945%	21.055%	0.000%

System	Washington	Idaho
Actual Annual Throughput	345,660,550	233,500,090
Percent	100.000%	67.552%
Book Depreciation	12,569,412	8,196,955
Percent	100.000%	65.214%
Net Gas Plant	330,611,592	214,661,935
Percent	100.000%	64.929%
Net Gas General Plant	28,754,896	19,386,426
Percent	100.000%	67.420%
Net Allocated Schedule M	-33,054,930	-21,447,395
Percent	100.000%	64.884%
Not Allocated	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

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	133,455,198	0	133,455,198	91,727,283	0	91,727,283	41,727,915	0	41,727,915
99	4812XX	Commercial - Firm & Interruptible	68,251,928	0	68,251,928	47,940,384	0	47,940,384	20,311,544	0	20,311,544
99	4813XX	Industrial-Firm	3,290,764	0	3,290,764	2,099,848	0	2,099,848	1,190,916	0	1,190,916
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-1,804,160	0	-1,804,160	-1,417,397	0	-1,417,397	-386,763	0	-386,763
99	484000	Interdepartmental Revenue	272,844	0	272,844	238,359	0	238,359	34,485	0	34,485
		TOTAL SALES TO ULTIMATE CUSTOMERS	203,466,574	0	203,466,574	140,588,477	0	140,588,477	62,878,097	0	62,878,097
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	157,676,953	0	157,676,953	109,008,703	0	109,008,703	48,668,250	0	48,668,250
99	488000	Miscellaneous Service Revenues	29,592	0	29,592	15,818	0	15,818	13,774	0	13,774
99	489300	Transportation For Others	3,699,103	0	3,699,103	3,245,427	0	3,245,427	453,676	0	453,676
99	493000	Rent from Gas Property	-237	0	-237	-297	0	-297	60	0	60
4	495000	Other Gas Revenues	8,920,149	70,908	8,991,057	6,183,812	48,585	6,232,397	2,736,337	22,323	2,758,660
		TOTAL OTHER OPERATING REVENUES	170,325,560	70,908	170,396,468	118,453,463	48,585	118,502,048	51,872,097	22,323	51,894,420
		TOTAL GAS REVENUES	373,792,134	70,908	373,863,042	259,041,940	48,585	259,090,525	114,750,194	22,323	114,772,517
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	278,159,078	0	278,159,078	192,776,382	0	192,776,382	85,382,696	0	85,382,696
6	808XXX	Net Natural Gas Storage Transactions	-3,877,785	0	-3,877,785	-2,619,007	0	-2,619,007	-1,258,778	0	-1,258,778
6	811000	Gas Used for Products Extraction	-1,014,362	0	-1,014,362	-703,553	0	-703,553	-310,809	0	-310,809
10	813000	Other Gas Expenses	0	1,153,914	1,153,914	0	779,492	779,492	0	374,422	374,422
99	813010	Gas Technology Institute (GTI) Expenses	31,143	0	31,143	22,075	0	22,075	9,068	0	9,068
		TOTAL PRODUCTION EXPENSES	273,298,074	1,153,914	274,451,988	189,475,897	779,492	190,255,389	83,822,177	374,422	84,196,599
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	844	844	0	586	586	0	258	258
1	824000	Other Expenses	0	276,628	276,628	0	191,980	191,980	0	84,648	84,648
1	837000	Other Equipment	0	269,851	269,851	0	187,277	187,277	0	82,574	82,574
		TOTAL UNDERGROUND STORAGE OP. EXP	0	547,323	547,323	0	379,843	379,843	0	167,480	167,480
DEPRECIATION EXPENSES:											
G-ADP	404X40	Depreciation Expense	0	501,805	501,805	0	348,253	348,253	0	153,552	153,552
1		Amortization Expense	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	172,335	172,335	0	119,600	119,600	0	52,735	52,735
		TOTAL UNDERGROUND STORAGE EXP	0	1,221,690	1,221,690	0	847,854	847,854	0	373,836	373,836

B5

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

Report ID:
 G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	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	0	103,792	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	903XXX	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	3,439,098	5,414,550	467,223	1,736,778	2,204,001
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	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

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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
SALES EXPENSES:								
2	912000	Demonstrating & Selling Expenses	0	-6,983	0	-4,641	0	-2,342
2	913000	Advertising	0	280	0	186	0	94
2	916000	Miscellaneous Sales Expenses	99,777	19,221	96,558	12,775	3,219	6,446
		TOTAL SALES EXPENSES	99,777	12,518	96,558	8,320	3,219	7,417
ADMINISTRATIVE & GENERAL EXPENSES:								
4	920000	Salaries	22,552	6,451,088	9,017	4,420,156	13,535	2,030,932
4	921000	Office Supplies & Expenses	168	1,076,116	168	737,333	0	338,783
4	922000	Admin. Expenses Transferred - Credit	229	-31,796	0	-21,943	229	-10,082
4	923000	Outside Services Employed	0	3,969,098	0	2,719,547	0	1,249,551
4	924000	Property Insurance Premium	0	302,234	0	207,085	0	95,149
4	925XXX	Injuries and Damages	0	1,131,479	0	775,267	0	356,212
4	926XXX	Employee Pensions and Benefits	55,641	193,074	55,641	132,290	0	60,784
4	927000	Franchise Requirements	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	814,739	287,736	548,082	197,151	266,657	90,585
4	930000	Miscellaneous General Expenses	59,074	908,971	50,297	622,809	8,777	286,162
4	931000	Rents	16,619	199,666	15,924	136,807	695	62,859
4	935000	Maintenance of General Plant	206,800	1,483,473	124,120	1,016,446	82,680	467,027
		TOTAL ADMIN & GEN OPERATING EXP	1,175,822	15,970,910	803,249	10,942,948	372,573	5,027,962
G-ADP		Depreciation	923,314	1,328,922	567,647	910,551	355,667	418,371
4	404X30	Amortization - Intangible Distribution Plant	20,376	0	16,552	0	3,824	0
4	404X31	Amortization - Mainframe Software	0	20,376	0	777,827	0	357,389
4	404X32	Amortization - PC Software	0	1,135,216	0	138,849	0	63,797
4	404X50	Amortization - Leasehold Imp	0	2,003	0	1,372	0	631
99	407025	Jackson Prairie Deferral (per WA GRC)	0	0	0	0	0	0
99	407X28	Amortization - Decoupling Revenue	-277,671	0	-277,671	0	0	0
99	407329	Decoupling Surcharge	494,079	0	494,079	0	0	0
99	407335	DSIT Amortization - ID	-173,149	0	-173,149	0	-173,149	0
G-OTX		Taxes Other than FIT	0	36,296	0	24,869	0	11,427
		TOTAL ADMIN & GENERAL EXPENSES	2,162,771	18,675,993	1,603,856	12,796,416	558,915	6,438,492
		TOTAL EXPENSES BEFORE FIT	322,044,199	30,171,901	226,331,994	20,486,498	95,712,205	105,397,608
		NET OPERATING INCOME BEFORE FIT		21,646,942		12,272,033		9,374,909
G-FIT		FEDERAL INCOME TAX		-9,138,945		-6,909,744		-2,229,201
G-FIT		DEFERRED FEDERAL INCOME TAX		14,453,110		9,753,698		4,699,412
G-FIT		AMORTIZED INVESTMENT TAX CREDIT		-46,236		-28,632		-17,604
		GAS NET OPERATING INCOME		16,379,013		9,456,711		6,922,302

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	30.600%
G-ALL 2	Number of Customers	100.000%	33.538%
G-ALL 3	Direct Distribution Operating Expense	100.000%	33.538%
G-ALL 4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	31.482%
G-ALL 6	Actual Terms Purchased	100.000%	30.183%
G-ALL 10	Actual Annual Throughput	100.000%	32.448%
G-ALL 99	Not Allocated	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-804-12A

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

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	69.817%	30.183%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Bg

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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
			896,198	3,561,120	624,420	2,366,792	271,778	1,194,328
2	903000	Customer Records & Collections		4,457,318		2,991,212		1,466,106
12	903920	Accts Rec Sold - Program Fees	0	57,475	0	37,318	0	20,157
12	903930	Accts Rec Sold - Maturity Yield Fees	0	751	0	488	0	263
		Total Account 903	896,198	3,619,346	624,420	2,404,598	271,778	1,214,748

ALLOCATION RATIOS:

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

Bg

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

Report ID:
 G-908-12A

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

ALLOCATION RATIOS:

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

100.000%

66.462%

33.538%

AVISTA UTILITIES

RESULTS OF OPERATIONS

FEDERAL INCOME TAXES--GAS
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 G-FIT-12A

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: Operating Revenue		373,863,042	114,772,517
G-OPS	Operating & Maintenance Expense		324,113,568	99,036,267
G-OPS	Book Depreciation & Amortization		13,973,139	4,625,018
G-OTX	Taxes Other than FIT		14,129,393	1,736,323
	Net Operating Income Before FIT		21,646,942	9,374,909
	Less: Interest Expense		9,349,028	3,343,240
G-SCM	Add: Schedule M Additions		-3,310,737	-119,356
G-SCM	Less: Schedule M Deductions		35,098,450	12,281,459
	Taxable Net Operating Income		-26,111,273	-6,369,146
	Percent		35%	35%
	Total Federal Income Tax		-9,138,945	-2,229,201
G-DTE	Deferred FIT		14,453,110	4,699,412
99	Amortized Investment Tax Credit		-46,236	-17,604
	Total FIT/Deferred FIT & ITC		5,267,929	2,452,607
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated		0.000%	0.000%

B12

GAS SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID:
 G-SCM-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	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	-13,210,330	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
11	997080	Book Transportation Depreciation	0	1,014,405	1,014,405	0	661,534	661,534	0	352,871	352,871
4	997081	Deferred Compensation	0	75,772	75,772	0	51,917	51,917	0	23,855	23,855
4	997082	Meal Disallowances	0	82,073	82,073	0	56,235	56,235	0	25,838	25,838
4	997083	Paid Time Off	0	110,692	110,692	0	75,844	75,844	0	34,848	34,848
2	997084	Customer Uncollectibles	0	25,476	25,476	0	16,932	16,932	0	8,544	8,544
TOTAL SCHEDULE M ADDITIONS			-5,240,368	1,929,631	-3,310,737	-4,560,977	1,369,596	-3,191,381	-679,391	560,035	-119,356
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:

Account	Description	Direct	Allocated	Total	Direct %	Allocated %	Total %
G-ALL 1	Contract System Demand	100,000%	69,400%	30,600%	100.00%	69.40%	30.60%
G-ALL 2	Number of Customers	100,000%	66,462%	33,538%	100.00%	66.46%	33.54%
G-ALL 3	Direct Distribution Operating Expense	100,000%	68,518%	31,482%	100.00%	68.52%	31.48%
G-ALL 4	Jurisdictional Four Factor Allocator - Direct Method	100,000%	69,817%	30,183%	100.00%	69.82%	30.18%
G-ALL 6	Actual Therms Purchased	100,000%	65,214%	34,786%	100.00%	65.21%	34.79%
G-ALL 11	Book Depreciation	100,000%	64,929%	35,071%	100.00%	64.93%	35.07%
G-ALL 12	Net Gas Plant	0.0000%	0.0000%	0.0000%	0.00%	0.00%	0.00%
G-ALL 99	Not Allocated	0.0000%	0.0000%	0.0000%	0.00%	0.00%	0.00%

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	5,674,690	3,071,211
99	410100	Deferred Federal Income Tax Exp	5,616,002	4,086,422	1,529,580
		SUBTOTAL	14,361,903	9,761,112	4,600,791
14	411100	Deferred Federal Income Tax Expense - Allocated	173,743	112,731	61,012
99	411100	Deferred Federal Income Tax Exp	-82,536	-120,145	37,609
		SUBTOTAL	91,207	-7,414	98,621
		Total Deferred Federal Income Tax Expense	14,453,110	9,753,698	4,699,412

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	64.884%	35.116%
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

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	290,588,200	189,277,900	101,310,300
	Interest Deduction for FIT Calculation	9,349,028	6,005,788	3,343,240

- 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
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 G-OTX-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
1	408170	UNDERGROUND STORAGE R&P Property Tax	0	172,335	0	119,600	0	52,735
99	408110	DISTRIBUTION State Excise Tax	5,443,941	0	5,443,941	0	0	0
99	408120	Municipal Occupation & License Tax	6,241,839	0	5,112,214	0	1,129,625	0
99	408130	Excise Tax	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	2,436,194	0	1,692,446	0	743,748	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0
99	409100	State Income Tax	-201,212	0	-201,212	0	-201,212	0
		TOTAL	13,920,762	0	12,248,601	0	1,672,161	0
4	408170	ADMINISTRATIVE & GENERAL R&P Property Tax	0	36,296	0	24,869	0	11,427
		TOTAL TAXES OTHER THAN FIT	13,920,762	208,631	14,129,393	12,248,601	144,469	64,162
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON 12/31/2009						
G-ALL		PLANT BALANCES AT:	28,886,114	172,335	20,046,963	127,143	8,839,151	45,192
G-ALL		Underground Storage	412,311,125	2,436,194	266,845,782	1,692,446	145,465,343	743,748
G-ALL		Distribution	6,243,298	36,296	3,550,811	22,529	2,692,487	13,767
G-ALL		General	447,440,537	2,644,825	290,443,556	1,842,118	156,996,981	802,707
		TOTAL	447,440,537	2,644,825	290,443,556	1,842,118	156,996,981	802,707

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.0000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.0000%	68.518%	31.482%

B15

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
PLANT IN SERVICE								
INTANGIBLE PLANT--SOFTWARE:								
(from Report C-IPL)								
4	C-IPL	Miss Intangible Plant-Software (603100)	872,591	40,859	704,141	27,996	168,450	12,863
4	C-IPL	Miss Intangible Plant-Software (603100)	0	5,638,060	0	3,863,086	0	1,774,974
4	C-IPL	Miss Intangible Plant-Software (603100)	0	2,033,140	0	1,393,067	0	640,073
4	C-IPL	Miss Intangible Plant-Software (603100)	872,591	7,712,059	704,141	5,284,149	168,450	2,427,910
TOTAL INTANGIBLE PLANT--SOFTWARE				8,584,650		5,988,290		2,596,360
UNDERGROUND STORAGE PLANT:								
1	350XXX	Land & Land Rights	0	472,775	0	328,106	0	144,669
1	351XXX	Structures & Improvements	0	1,290,965	0	895,930	0	395,035
1	352XXX	Wells	0	12,823,225	0	8,899,318	0	3,923,907
1	353000	Lines	0	1,050,333	0	728,931	0	321,402
1	354000	Compressor Station Equipment	0	11,211,351	0	7,780,678	0	3,430,673
1	355000	Measuring & Regulating Equipment	0	173,784	0	120,606	0	53,178
1	356000	Purification Equipment	0	407,617	0	282,886	0	124,731
1	357000	Other Equipment	0	1,456,064	0	1,010,508	0	445,556
TOTAL UNDERGROUND STORAGE PLANT				28,886,114		20,046,963		8,839,151
DISTRIBUTION PLANT:								
6	374200	Land & Land Rights	84,970	0	60,300	0	24,670	0
6	374400	Land & Land Rights	64,233	0	1,098	0	63,135	0
6	375000	Structures & Improvements	630,163	22,254	443,137	15,537	187,026	6,717
6	376000	Mains	208,611,750	2,512,521	133,012,093	1,754,167	75,599,657	758,554
6	378000	Measuring & Reg Station Equip-General	4,671,791	57,440	2,899,315	40,103	1,772,476	17,337
6	379000	Measuring & Reg Station Equip-City Gate	5,922,347	60,967	1,771,844	2,939,418	4,150,503	1,789,813
6	380000	Services	135,106,481	0	89,131,217	45,975,264	0	45,975,264
6	381000	Meters	57,402,294	0	38,230,295	0	19,171,999	0
6	382000	Meter Installations	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,666,691	0	2,067,709	0	598,982	0
6	387000	Other Equipment	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			415,160,720	2,651,182	267,617,008	1,852,372	147,543,712	800,810
GENERAL PLANT: (From C-GPL)								
4	389XXX	Land & Land Rights	668,330	851,719	576,272	583,581	92,058	268,138
4	390XXX	Structures & Improvements	2,253,911	9,193,548	1,312,914	6,299,235	940,997	2,894,313
4	391XXX	Office Furniture & Equipment	0	7,201,580	0	4,934,379	0	2,267,201
4	392XXX	Transportation Equipment	4,642,712	1,199,159	3,421,417	821,640	1,221,295	377,519
4	393000	Stores Equipment	159,410	214,792	115,527	147,171	43,883	67,621
4	394000	Tools, Shop & Garage Equipment	1,465,625	1,958,399	1,008,925	1,341,856	456,700	616,543
4	395000	Laboratory Equipment	134,286	303,537	101,281	207,977	33,005	95,560
4	396XXX	Power Operated Equipment	3,782,816	610,899	2,850,515	418,576	932,301	192,323
TOTAL GENERAL PLANT			14,160,720	18,251,182	11,852,372	26,946,938	148,344,522	360,196
TOTAL PLANT			415,160,720	28,886,114	267,617,008	1,852,372	147,543,712	800,810

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

Report ID:
 G-FLT-12A

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis	Account	Direct	Allocated	Direct	Allocated	Direct	Allocated
4	397XXX	1,690,870	3,906,767	531,055	2,676,839	1,159,815	1,229,928
4	398000	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	0	0	0	0	0	0
	CONSTRUCTION WORK IN PROGRESS	430,832,110	64,782,762	278,239,415	44,677,094	152,592,695	20,105,668
	GROSS GAS PLANT	430,832,110	64,782,762	278,239,415	44,677,094	152,592,695	20,105,668
	ACCUMULATED DEPRECIATION	0	11,399,974	0	7,911,582	0	3,488,392
G-ADP	1119.X1	137,138,539	876,395	88,964,426	611,873	48,174,113	264,522
G-ADP	1119.X5	5,440,937	5,132,215	3,800,909	3,516,491	1,640,028	1,615,724
G-ADP	1119.X6	926,629	75,529	656,299	51,751	270,330	23,778
G-ADP	1119.X7	143,506,105	17,484,113	93,421,634	12,091,697	50,084,471	5,392,416
	TOTAL ACCUMULATED DEPRECIATION	143,506,105	17,484,113	93,421,634	12,091,697	50,084,471	5,392,416
	ACCUMULATED AMORTIZATION	77,088	0	43,806	0	33,282	0
4	111X30	0	2,207,798	0	1,512,739	0	695,059
4	111X31	0	1,702,727	0	1,166,674	0	536,053
4	111X32	1,863	23,586	1,863	16,161	0	7,425
4	111X50	0	0	0	0	0	0
4	111X60	78,951	3,934,111	45,669	2,695,574	33,282	1,238,537
	TOTAL ACCUMULATED AMORTIZATION	78,951	3,934,111	45,669	2,695,574	33,282	1,238,537
	NET GAS UTILITY PLANT	287,247,054	43,364,538	184,772,112	29,889,823	102,474,942	13,474,715

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	66.518%	31.482%
G-ALL	6	Actual Therms Purchased	69.817%	30.183%
G-ALL	99	Not Allocated	0.000%	0.000%

AVISTA UTILITIES

RESULTS OPERATIONS

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	287,247,054	43,364,538	330,611,592	184,772,112	29,889,823	214,661,935	102,474,942	13,474,715	115,949,657
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	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	287,384,202	3,203,998	290,588,200	184,807,425	4,470,475	189,277,900	102,576,777	-1,266,477	101,310,300

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	68.518%
G-ALL	12	Net Gas Plant	64.929%
G-ALL	13	Net Gas General Plant	67.420%
G-ALL	99	Not Allocated	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 *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT	350XXX	Plant in Service	0	28,886,114	28,886,114	0	20,046,963	20,046,963	0	8,839,151	8,839,151
G-PLT		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	28,413,339	28,413,339	0	19,718,857	19,718,857	0	8,694,482	8,694,482
		Percentage		100.000%	100.000%		0.000%	0.000%		0.000%	0.000%
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
108X08/111X40	403X80	Accumulated Depreciation	11,399,974	11,399,974	11,399,974	0	0	0	0	0	0
		Depreciation Expense - JP	501,805	501,805	501,805	0	0	0	0	0	0
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,399,974	11,399,974	0	7,911,582	7,911,582	0	3,488,392	3,488,392
1	403X80	Depreciation Expense - JP	0	501,805	501,805	0	348,253	348,253	0	153,552	153,552
DISTRIBUTION PLANT:											
G-PLT	374000	Plant in Service	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
G-PLT		Less: Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	415,075,750	2,653,182	417,728,932	267,556,708	1,852,372	269,409,080	147,519,042	800,810	148,319,852
		Percentage		0.635%	100.000%		64.460%	64.460%		34.905%	34.905%
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
108X05	403X50	Accumulated Depreciation	876,395	138,014,934	138,014,934	88,964,426		88,964,426	48,174,113		48,174,113
		Depreciation Expense	62,328	9,815,371	9,815,371	6,326,988		6,326,988	3,426,055		3,426,055
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	137,138,539	876,395	138,014,934	88,964,426	611,873	89,576,299	48,174,113	264,522	48,438,635
6	403X50	Depreciation Expense	9,753,043	62,328	9,815,371	6,326,988	43,516	6,370,504	3,426,055	18,812	3,444,867
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	14,798,799	25,531,407	40,330,206	9,918,266	17,493,610	27,411,876	4,880,533	8,037,797	12,918,330
G-PLT	389XXX	Less: Land and Land Rights	668,330	851,719	1,520,049	576,272	583,581	1,159,853	92,058	268,138	360,196
G-PLT	392XXX	Less: Transportation	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
		Depreciable Non-Transport Genl Plant	9,487,757	23,480,529	32,968,286	5,920,577	16,088,389	22,008,966	3,567,180	7,392,140	10,959,320
		Percentage		71.222%	100.000%		17.958%	17.958%		10.820%	10.820%

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GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: G-ADP-12A
For Twelve Months Ended December 31, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATED ON DEPRECIABLE PLANT												
C-ADP	108X06		7,205,940	1,294,043		7,205,940	1,294,043		7,205,940	779,683		779,683
	108X06	5,132,215	3,367,211	2,506,866		3,367,211	2,506,866		3,367,211	860,345		860,345
	403X60	1,322,292	1,856,578	333,404		1,856,578	333,404		1,856,578	200,882		200,882
	403X60		22,346			22,346			22,346			22,346
	403X60	253,984	87,029	192,980		253,984	192,980		253,984	87,029		87,029
	403X60									61,004		61,004
JURISDICTIONAL ALLOCATION:												
4	108X06	5,440,937	10,573,152	3,800,909	3,516,491	7,317,400	1,640,028	1,615,724	3,255,752			
4	403X60	897,645	2,219,937	548,730	906,008	1,454,738	348,915	416,284	765,199			
GENERAL PLANT--TRANSPORTATION												
G-PLT	392XXX	4,642,712	5,841,871	3,421,417	821,640	4,243,057	1,221,295	377,519	1,598,814			
		20.527%	100.000%	58.567%			20.906%					
ALLOCATED ON DEPRECIABLE PLANT												
C-ADP	1119.X7	75,529	367,951	215,498		367,951	76,924		367,951			
	1119.X7	634,207	634,207	440,801		634,207	193,406		634,207			
	403X70	6,630	32,299	18,917		32,299	6,752		32,299			
JURISDICTIONAL ALLOCATION:												
4	1119.X7	926,629	1,002,158	656,299	51,751	708,050	270,330	23,778	294,108			
4	403X70	25,669	32,299	18,917	4,543	23,460	6,752	2,087	8,839			
ALLOCATION RATIOS:												
G-ALL	1	100.000%		69.400%			30.600%					
G-ALL	4	100.000%		68.518%			31.482%					
G-ALL	6	100.000%		69.817%			30.183%					
G-ALL	99	0.000%		0.000%			0.000%					

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ALLOCATION OF COMM AMORTIZATION EXPENSE		Report ID: C-AMT-12A
For Twelve Months Ended December 31, 2010		
Average of Monthly Averages Basis		

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	0	0	0	0
	TOTAL	0	0	0	0
7	404X31 Mainframe Software	5,325,951	3,844,964	1,035,205	445,782
8		140,191	0	97,968	42,223
9		9,703	7,660	2,043	0
	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		82,943	0	57,962	24,981
9		0	0	0	0
	TOTAL	807,768	523,273	198,846	85,649
7	404X50 Leasehold Improvements	10,303	7,438	2,003	862
	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	78.945%	21.055%	0.000%

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AVISTA UTILITIES

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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 *****		Total
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Allocated	
		TOTAL							
99	389XXX	Land & Land Rights							
99		Utility 0	0	101,907	22,774	0	0	0	0
99		Utility 1	0	0	0	477,164	0	0	0
99		Utility 2	0	0	0	0	472,230	0	472,230
7		Utility 7	0	0	2,947,294	0	793,520	0	3,411,707
9		Utility 9 - Wa	371,603	0	0	99,108	0	0	0
9		Utility 9 - Idaho	0	345,167	0	92,058	0	0	0
9		Utility 9 - Allocated	0	0	218,215	0	58,199	0	0
		TOTAL ACCOUNT	371,603	447,074	3,188,283	576,272	92,058	472,230	341,707
		TOTAL							
99	390XXX	Structures & Improvements							
99		Utility 0	502,249	1,396,603	1,609,973	939,860	0	0	0
99		Utility 1	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0
7		Utility 7	0	0	30,401,679	8,185,246	0	3,392,149	3,392,149
9		Utility 9 - Wa	1,598,753	0	0	373,054	0	0	0
9		Utility 9 - Idaho	0	3,528,235	0	940,997	0	0	0
9		Utility 9 - Allocated	0	0	3,780,593	0	1,008,302	0	0
		TOTAL ACCOUNT	1,901,002	4,924,838	35,792,245	9,409,997	940,997	3,392,149	3,524,747
		TOTAL							
99	391XXX	Office Furniture & Equipment							
7		Utility 0	0	0	1,514,963	0	0	0	0
8		Utility 7	0	0	25,739,370	6,929,981	0	0	2,984,202
		Utility 8	0	0	0	271,599	0	0	117,055
		TOTAL ACCOUNT	0	0	27,254,333	7,201,580	0	0	3,101,257
		TOTAL							
99	392XXX	Transportation Equipment							
99		Utility 0	6,588,415	2,511,372	5,161,083	0	0	0	0
99		Utility 1	0	0	0	3,160,314	1,070,154	0	0
99		Utility 2	0	0	0	0	0	0	0
7		Utility 7	0	0	339,573	0	91,425	0	2,088,609
9		Utility 9 - Wa	978,996	0	0	261,103	0	0	39,370
9		Utility 9 - Idaho	0	566,696	0	151,141	0	0	0
9		Utility 9 - Allocated	0	0	761,935	0	203,212	0	0
		TOTAL ACCOUNT	7,567,411	3,078,068	6,262,591	3,421,417	1,221,295	2,088,609	39,370
		TOTAL							

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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	Description	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
99	393000	Stores Equipment				392,675				0			0
		Utility 0	10,739	14,745	367,191	392,675	0	0	0	0	0	0	0
		Utility 1	0	0	0	0	84,271	0	0	84,271	0	0	0
		Utility 2	0	0	0	0	0	0	0	0	57,227	0	57,227
		Utility 9 - Wa	117,195	0	0	117,195	31,256	0	0	31,256	0	0	0
		Utility 9 - Idaho	0	164,539	0	164,539	0	43,883	0	43,883	0	0	0
		Utility 9 - Allocated	0	0	805,354	805,354	0	0	214,792	214,792	0	0	0
		TOTAL ACCOUNT	127,934	179,284	1,172,545	1,479,763	115,527	43,883	214,792	374,202	57,227	0	57,227
99	394000	Tools, Shop, & Garage Equipment				3,420,379				0			0
		Utility 0	1,271,616	425,600	1,722,163	3,420,379	0	0	0	1,879,583	0	0	0
		Utility 1	0	0	0	0	999,857	454,704	425,022	1,879,583	0	0	0
		Utility 2	0	0	0	0	0	0	0	0	947,584	0	947,584
		Utility 7	0	0	2,730,754	2,730,754	0	0	735,219	735,219	0	316,602	316,602
		Utility 8	0	0	0	0	0	0	734,453	734,453	0	316,537	316,537
		Utility 9 - Wa	34,001	0	0	34,001	9,068	0	0	9,068	0	0	0
		Utility 9 - Idaho	0	7,485	0	7,485	0	1,996	0	1,996	0	0	0
		Utility 9 - Allocated	0	0	238,859	238,859	0	0	63,705	63,705	0	0	0
		TOTAL ACCOUNT	1,305,617	434,085	4,691,776	6,431,478	1,008,925	456,700	1,958,399	3,424,024	947,584	633,139	1,580,723
99	395000	Laboratory Equipment				1,387,300				0			0
		Utility 0	213,373	133,744	1,040,183	1,387,300	0	0	0	0	0	0	0
		Utility 1	0	0	0	0	97,497	31,797	170,305	299,599	0	0	0
		Utility 2	0	0	0	0	0	0	0	0	264,945	0	264,945
		Utility 7	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
		Utility 8	0	0	0	0	0	0	7,957	7,957	0	3,429	3,429
		Utility 9 - Wa	14,190	0	0	14,190	3,784	0	0	3,784	0	0	0
		Utility 9 - Idaho	0	4,529	0	4,529	0	1,208	0	1,208	0	0	0
		Utility 9 - Allocated	0	0	210,513	210,513	0	0	56,145	56,145	0	0	0
		TOTAL ACCOUNT	227,563	138,273	1,507,460	1,873,296	101,281	33,005	303,337	437,823	264,945	33,198	298,143
99	396XXX	Power Operated Equipment				30,052,826				0			0
		Utility 0	14,088,448	7,525,996	8,438,382	30,052,826	0	0	0	0	0	0	0
		Utility 1	0	0	0	0	2,701,377	823,195	373,935	3,898,507	0	0	0
		Utility 2	0	0	0	0	0	0	0	0	43,834	0	43,834
		Utility 7	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
		Utility 9 - Wa	559,190	0	0	559,190	149,138	0	0	149,138	0	0	0
		Utility 9 - Idaho	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0
		Utility 9 - Allocated	0	0	484,717	484,717	0	0	129,276	129,276	0	0	0
		TOTAL ACCOUNT	14,647,638	7,935,084	9,323,074	31,905,796	2,850,515	932,301	610,899	4,393,715	43,834	46,373	90,207

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

Report ID:
 C-GPL-12A

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON *****														
			Direct - Wa	Direct - Idaho	Allocated	Direct - Wa	Direct - Idaho	Allocated	Direct - Oregon	Allocated	Total												
		Total																					
99	397XXX	Communication Equipment																					
		Utility 0	5,589,022	2,220,641	32,195,756	40,005,419	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 1	0	0	0	0	433,540	304,486	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 7	0	0	6,404,011	6,404,011	0	0	1,724,194	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Wa	365,627	0	0	365,627	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Idaho	0	3,207,029	0	3,207,029	0	855,329	0	855,329	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Allocated	0	0	5,756,969	5,756,969	0	0	1,535,410	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,954,649	5,427,670	44,356,736	55,739,055	531,055	1,159,815	3,906,767	531,055	1,159,815	3,906,767	531,055	1,159,815	3,906,767	531,055	1,159,815	3,906,767	531,055	1,159,815	3,906,767	531,055	1,159,815
99	398000	Miscellaneous Equipment																					
		Utility 0	0	2,299	6,423	8,722	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 7	0	0	332,546	332,546	0	0	89,534	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Wa	1,350	0	0	1,350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Idaho	0	1,797	0	1,797	0	479	0	479	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Allocated	0	0	5,522	5,522	0	0	1,473	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,350	4,096	344,491	349,937	360	479	91,007	360	479	91,007	360	479	91,007	360	479	91,007	360	479	91,007	360	479
		TOTAL GENERAL PLANT	32,104,767	22,568,472	133,893,534	188,566,773	9,918,266	4,880,533	25,531,407	9,918,266	4,880,533	25,531,407	9,918,266	4,880,533	25,531,407	9,918,266	4,880,533	25,531,407	9,918,266	4,880,533	25,531,407	9,918,266	4,880,533

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis		Report ID: C-ADP-12A
Ref/Basis	Account	Description

		Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant					
99	108X06	39,840,502	39,840,502	0	0
99	108X06	631,950	0	631,950	0
99	108X06	2,506,866	0	2,506,866	0
99	108X06	860,345	0	860,345	0
99	108X06	2,332,908	0	0	2,332,908
7	108X06	13,975,092	10,089,038	2,716,339	1,169,715
7	108X06	-349,693	-252,454	-67,970	-29,269
8	108X06	929,083	0	649,262	279,821
9	108X06	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	5,709,331	5,709,331	0	0
99	108X07	210,900	0	210,900	0
99	108X07	440,801	0	440,801	0
99	108X07	193,406	0	193,406	0
99	108X07	1,009,570	0	0	1,009,570
7	108X07	20,088	14,502	3,905	1,681
9	108X07	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%	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%

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

Ref/Basis	Account	Description	ELECTRIC *****		GAS NORTH *****		OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct	Allocated
	303000	Intangible Plant						
99		Utility 1	0	0	704,141	168,450	0	872,591
7		Utility 7	0	0	0	0	0	0
9		Utility 9	0	153,199	0	0	40,859	40,859
		TOTAL ACCOUNT	0	153,199	704,141	168,450	40,859	913,450
	303100	Misc Intangible Plant--Mainframe Software						
99		Utility 0	24,152	0	0	0	0	0
99		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
	303110	Misc Intangible Plant--PC Software						
99		Utility 0	0	0	0	0	0	0
99		Utility 1	0	0	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:

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%

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<p>ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis</p>		<p>Report ID: C-AAM-12A</p>
Ref/Basis	Account	Description

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
99		Utility 0	4,179,482	4,179,482	0	0
		Total	4,179,482	4,179,482	0	0
99		Utility 0	618,467	618,467	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	0	0	0	0
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		Total	618,467	618,467	0	0
99		Utility 0	853,443	853,443	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	0	0	0	0
7		Utility 7	11,106,270	8,017,950	2,158,726	929,595
8		Utility 8	63,035	0	44,050	18,985
9		Utility 9	23,853	18,831	5,022	0
		Total	12,046,601	8,890,224	2,207,798	948,580
99		Utility 0	0	0	0	0
99		Utility 1	7,826	0	7,826	0
99		Utility 2 - Oregon	0	0	0	0
7		Utility 7	7,048,055	5,088,202	1,369,930	589,922
8		Utility 8	465,028	0	324,971	140,057
9		Utility 9	0	0	0	0
		Total	7,520,909	5,088,202	1,702,727	729,979

B28

AVISTA UTILITIES

RESULTS OF OPERATIONS

Accum Amort--Leasehold Improvements - 111X50

99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	0	0	0	0
7	Utility 7	107,403	77,537	20,876	8,990
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,159	2,710	0
	Total	120,272	87,696	23,586	8,990

Accum Amort--Leasehold Improvements - 111X60

99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	0	0	0	0
7	Utility 7	0	0	0	0
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
	Total	0	0	0	0

TOTAL Accumulated Amortization

24,485,731	18,864,071	3,934,111	1,687,549
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ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis		Report ID: C-AAM-12A
Ref/Basis	Account	Description

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
99		Utility 0	4,179,482	4,179,482	0	0
		Total	4,179,482	4,179,482	0	0
99		Utility 0	618,467	618,467	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	0	0	0	0
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		Total	618,467	618,467	0	0
99		Utility 0	853,443	853,443	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	0	0	0	0
7		Utility 7	11,106,270	8,017,950	2,158,726	929,595
8		Utility 8	63,035	0	44,050	18,985
9		Utility 9	23,853	18,831	5,022	0
		Total	12,046,601	8,890,224	2,207,798	948,580
99		Utility 0	0	0	0	0
99		Utility 1	7,826	0	7,826	0
99		Utility 2 - Oregon	0	0	0	0
7		Utility 7	7,048,055	5,088,202	1,369,930	589,922
8		Utility 8	465,028	0	324,971	140,057
9		Utility 9	0	0	0	0
		Total	7,520,909	5,088,202	1,702,727	729,979

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AVISTA UTILITIES

RESULTS OPERATIONS

Accum Amort-Leasehold Improvements - 111X50

99	Utility 0	0	0	0	0	0
99	Utility 1	0	0	0	0	0
99	Utility 2 - Oregon	0	0	0	0	0
7	Utility 7	107,403	77,537	20,876	8,990	0
8	Utility 8	0	0	0	0	0
9	Utility 9	12,869	10,159	2,710	0	0
	Total	120,272	87,696	23,586	8,990	0

Accum Amort-Leasehold Improvements - 111X60

99	Utility 0	0	0	0	0	0
99	Utility 1	0	0	0	0	0
99	Utility 2 - Oregon	0	0	0	0	0
7	Utility 7	0	0	0	0	0
8	Utility 8	0	0	0	0	0
9	Utility 9	0	0	0	0	0
	Total	0	0	0	0	0

TOTAL Accumulated Amortization

24,485,731	18,864,071	3,934,111	1,687,549
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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 DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-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
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

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		DEFERRED FIT RATE BASE GAS		
Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	0		0
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	0	0	0
26	Operating Income before FIT	0	0	0
Federal Income Taxes				
27	Current Accrual (at 35%)	0	0	0
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$0	\$0	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES	(36,762)	(36,762)	0
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	(\$36,762)	(\$36,762) ✓	\$0

AVISTA UTILITIES
 Gas Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2010

	<u>Alloc Basis</u>	<u>Gas System</u>	<u>Washington</u>	<u>Idaho</u>
ACCELERATED TAX DEPRECIATION				
Gas North	NDP	(52,479,822)	(33,899,866)	(18,579,956)
General Utility CD AA	4	(3,108,633)	(2,129,973)	(978,660)
General Utility CD AN	4	(362,706)	(248,519)	(114,187)
Total Plant DFIT		<u>(55,951,161)</u>	<u>(36,278,358)</u>	<u>(19,672,803)</u>
FMB & MTN Redeemed	12	(745,264)	(483,892)	(261,372)
DSM (Gas-WA) Gas (2)	D	0	0	
DSM (Gas-ID) Gas (2)	D	0		0
Total Other Deferred FIT		<u>(745,264)</u>	<u>(483,892)</u>	<u>(261,372)</u>
Total Deferred FIT		<u>(56,696,425)</u>	<u>(36,762,250)</u> ✓	<u>(19,934,175)</u>

Allocation Notes:

Jurisdictional four-factor	4	100.000%	68.518%	31.482%
Net gas plant - AMA	12	100.000%	64.929%	35.071%
Net gas general plant - AMA	13	100.000%	67.420%	32.580%
Net distribution plant - AMA				
Gross (1)		417,813,902	269,469,380	148,344,522
A/D (1)		138,014,934	89,576,299	48,438,635
Net Distribution Plant		<u>555,828,836</u>	<u>359,045,679</u>	<u>196,783,157</u>
Percent	NDP	100.000%	64.596%	35.404%
Direct	D			

Source of Allocation Factors: Results of Operations Report G-PLT-12A

(1) Source: Results of Operations (G-PLT-12A)

(2) The remaining balance of the 1994 Gas Programs will be completely amortized as of June 2011. As no expense will be incurred during the rate year (ID, 12 ME June 2012 and WA, 12 ME December 2012), the 2010 accumulated deferred income tax is being eliminated in this adjustment.

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2010

		<u>Total System</u>	<u>Electric</u>	<u>Gas - North</u>	<u>Gas - South</u>
Electric		(256,960,080)	(256,960,080)		
GAS North		(52,479,822)		(52,479,822)	
GAS Oregon		(27,169,065)			(27,169,065)
General Utility	CD AA	(15,993,378)	(11,546,099)	(3,108,633)	(1,338,646)
General Utility	CD AN	(1,722,658)	(1,359,952)	(362,706)	
Total Accelerated Tax Depr		<u>(354,325,003)</u>	<u>(269,866,131)</u>	<u>(55,951,161)</u>	<u>(28,507,711)</u>
Average of Monthly Averages					
CDA Lake CDR Fund	283324 ED AN	(3,447,500)	(3,447,500)		
CDA Lake IPA Fund	283325 ED AN	(29,167)	(29,167)		
CDA Lake Settlement	283382 ED AN	(12,851,707)	(12,851,707)		
Colstrip PCB	283200 ED AN	(539,293)	(539,293)		
FMB & MTN Redeemed	283850 CD AA	(3,834,253)	(2,768,062)	(745,264)	(320,927)
DSM (Elec-ID) Elec (1)	283720 ED ID	0	0		
DSM (Gas-WA) Gas (1)	283720 GD WA	0		0	
DSM (Gas-ID) Gas (1)	283720 GD ID	0		0	
Total Other Deferred FIT		<u>(20,701,920)</u>	<u>(19,635,729)</u>	<u>(745,264)</u>	<u>(320,927)</u>
Total Deferred FIT		<u>(375,026,923)</u>	<u>(289,501,860)</u>	<u>(56,696,425)</u>	<u>(28,828,638)</u>

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	72.193%	19.437%	8.370%
CD AN - 9	100.000%	78.945%	21.055%	0.000%

(1) The remaining balance of the 1994 Gas Programs will be completely amortized as of June 2011. As no expense will be incurred during the rate year (ID, 12 ME June 2012 and WA, 12 ME December 2012), the 2010 accumulated deferred income tax is being eliminated in this adjustment.

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AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation
Estimated Balance at 12/31/2010

	<u>Alloc</u>	<u>Balance at 12/31/2009</u>	<u>Balance at 12/31/2010</u>	<u>Average Balance 12/31/2010</u>
Electric - 282900	ED AN	(250,678,851)	(263,241,309)	(256,960,080)
Gas North - 282900	GD AN	(49,014,334)	(55,945,310)	(52,479,822)
Oregon Gas - 282900	GD OR	(24,768,126)	(29,570,004)	(27,169,065)
General Utility - 282900	CD AA	(13,716,774)	(18,269,982)	(15,993,378)
General Utility - 282900	CD AN	(1,683,538)	(1,761,777)	(1,722,658)
Total Accelerated Tax Depr		<u>(339,861,623) (1)</u>	<u>(368,788,382) (2)</u>	<u>(354,325,003) (X)</u>

**Trial Balance
Balance as of 12-31-2009**

				YTD - Actual 200912	Adjustments in 2010	Adjustments in 2010	Adjustments in 2011	Adjusted 200912 Balance
282900	ADFIT	CD	AA	(14,099,779.53)	383,006.00			(13,716,773.53)
282900	ADFIT	CD	AN	(1,683,538.33)	-			(1,683,538.33)
282900	ADFIT	ED	AN	(247,071,183.72)	(734,009.00)	(1,944,658.00)	(929,000.00)	(250,678,850.72)
282900	ADFIT	GD	AN	(48,279,819.13)	(221,342.00)	(513,173.00)		(49,014,334.13)
282900	ADFIT	GD	OR	(23,852,188.34)	(672,856.00)	(243,082.00)		(24,768,126.34)
				<u>(334,986,509.05)</u>	<u>(1,245,201.00)</u>	<u>(2,700,913.00)</u>	<u>(929,000.00)</u>	<u>(339,861,623.05)</u> (1)
					(1)	(2)	(3)	

(1) NSJ018 was recorded in September 2010 to adjust 2009 to actual per the tax return. These adjustments are necessary to restate the 12/31/09 balances for accurate AMA calculation.

(2) NSJ021 was recorded in September 2010 to adjust Cost of Removal (2006-2008) to actual per the Federal Income Tax Return. These adjustments are necessary to restate the 12/31/09 balances for accurate AMA calculation.

(3) NSJ012 was recorded in February 2011 to correct the Noxon ITC adjustment that was recorded in September 2010 to adjust 2009 to actual per the tax return. This adjustment is necessary to restate the 12/31/09 balance for accurate AMA calculation.

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Trial Balance
Balance as of 12-31-2010

				<i>YTD - Actual</i> 201012	<i>Adjustments in</i> 2011	<i>Adjusted</i> 201012 Balance
282900	ADFIT	CD	AA	(18,269,981.53)		(18,269,981.53)
282900	ADFIT	CD	AN	(1,761,777.33)		(1,761,777.33)
282900	ADFIT	ED	AN	(262,312,308.72)	(929,000.00)	(263,241,308.72)
282900	ADFIT	GD	AN	(55,945,310.13)		(55,945,310.13)
282900	ADFIT	GD	OR	(29,570,004.34)		(29,570,004.34)
				<u>(367,859,382.05)</u>	<u>(929,000.00)</u>	<u>(368,788,382.05)</u> (2)
				(1)		

(1) NSJ012 was recorded in February 2011 to correct the Noxon ITC adjustment that was recorded in September 2010 to adjust 2009 to actual per the tax return. This adjustment is necessary to restate the 12/31/10 balance for accurate AMA calculation.

AVISTA UTILITIES
Accumulated Deferred Taxes
AMA Twelve Months Ended December 31, 2010

	Colstrip PCB Elec <u>283200 ED AN</u>	Bond Redemption <u>283850 CD AA</u>
Dec-09	(575,160)	(3,708,385)
Dec-10	(503,426)	(7,475,987)
Total	<u>(1,078,586)</u>	<u>(11,184,372)</u>
Average	(539,293)	(5,592,186)
Jan-10	(569,182)	(3,664,560)
Feb-10	(563,204)	(3,616,929)
Mar-10	(557,226)	(3,569,299)
Apr-10	(551,248)	(3,521,605)
May-10	(545,270)	(3,894,661)
Jun-10	(539,293)	(3,819,508)
Jul-10	(533,315)	(3,768,490)
Aug-10	(527,337)	(3,717,233)
Sep-10	(521,359)	(3,665,977)
Oct-10	(515,381)	(3,614,720)
Nov-10	(509,404)	(3,565,871)
Total	<u>(6,471,512)</u>	<u>(46,011,039)</u>
Average of monthly averages	(539,293)	(3,834,253)

	DSM Elec-ID <u>283720 ED ID</u>	DSM Gas-WA <u>283720 GD WA</u>	DSM Gas-ID <u>283720 GD ID</u>
Dec-09	(80,224)	(48,981)	(53,343)
Dec-10	-	-	(17,942)
Total	<u>(80,224)</u>	<u>(48,981)</u>	<u>(71,285)</u>
Average	(40,112)	(24,491)	(35,643)
Jan-10	(71,023)	(40,908)	(50,393)
Feb-10	(61,821)	(32,836)	(47,443)
Mar-10	(52,620)	(24,764)	(44,493)
Apr-10	(43,418)	(16,692)	(41,543)
May-10	(34,217)	(8,620)	(38,593)
Jun-10	(25,015)	0	(35,643)
Jul-10	(17,953)	0	(32,693)
Aug-10	(12,058)	0	(29,743)
Sep-10	(6,490)	0	(26,793)
Oct-10	(3,142)	0	(23,843)
Nov-10	(1,772)	0	(20,893)
Total	<u>(369,641)</u>	<u>(148,311)</u>	<u>(427,716)</u>
Average of monthly averages	(30,803)	(12,359)	(35,643)
Adjustment (1)	30,803	12,359	35,643
Average of monthly averages	<u>0</u>	<u>0</u>	<u>0</u>

Source: General Ledger

(1) The remaining balance of the 1994 Gas Programs will be completely amortized as of June 2011. As no expense will be incurred during the rate year (ID, 12 ME June 2012 and WA, 12 ME December 2012), the 2010 accumulated deferred income tax is being eliminated in this adjustment.

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GL Account Balance Ferc Account : '283850' , Accounting Period : '2010%'

Ferc Acct:283850 Ferc Acct Desc:ADFIT FMB & MTN REDEEMED Service:CD Jurisdiction:AA			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201001	-3,708,384.77	43,824.84	-3,664,559.93
201002	-3,664,559.93	47,630.54	-3,616,929.39
201003	-3,616,929.39	47,630.53	-3,569,298.86
201004	-3,569,298.86	47,694.14	-3,521,604.72
201005	-3,521,604.72	-373,056.44	-3,894,661.16
201006	-3,894,661.16	75,153.52	-3,819,507.64
201007	-3,819,507.64	51,017.80	-3,768,489.84
201008	-3,768,489.84	51,256.61	-3,717,233.23
201009	-3,717,233.23	51,256.61	-3,665,976.62
201010	-3,665,976.62	51,256.61	-3,614,720.01
201011	-3,614,720.01	48,849.07	-3,565,870.94
201012	-3,565,870.94	-3,910,115.96	-7,475,986.90
Sum: -3,767,602.13			

GL Account Balance Ferc Account : '283720' , Accounting Period : '2010%'

Ferc Acct:283720		Ferc Acct Desc:ADFI Service:GD		Jurisdiction:WA
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
201001	-48,980.53	8,072.05	-40,908.48	
201002	-40,908.48	8,072.05	-32,836.43	
201003	-32,836.43	8,072.05	-24,764.38	
201004	-24,764.38	8,072.05	-16,692.33	
201005	-16,692.33	8,072.05	-8,620.28	
201006	-8,620.28	8,620.54	0.26	
201007	0.26	0.00	0.26	
201008	0.26	0.00	0.26	
201009	0.26	0.00	0.26	
201010	0.26	0.00	0.26	
201011	0.26	0.00	0.26	
201012	0.26	0.00	0.26	
Sum: 48,980.79				

GL Account Balance Ferc Account : '283720' , Accounting Period : '2010%'

Ferc Acct Desc:ADFIT DSM Service:GD Jurisdiction:ID				
Acct:283720				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
201001	-53,342.85	2,950.03	-50,392.82	
201002	-50,392.82	2,950.03	-47,442.79	
201003	-47,442.79	2,950.03	-44,492.76	
201004	-44,492.76	2,950.03	-41,542.73	
201005	-41,542.73	2,950.03	-38,592.70	
201006	-38,592.70	2,950.03	-35,642.67	
201007	-35,642.67	2,950.03	-32,692.64	
201008	-32,692.64	2,950.03	-29,742.61	
201009	-29,742.61	2,950.03	-26,792.58	
201010	-26,792.58	2,950.03	-23,842.55	
201011	-23,842.55	2,950.03	-20,892.52	
201012	-20,892.52	2,950.03	-17,942.49	
Sum: 35,400.36				

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

DEFERRED GAIN
ON OFFICE BUILDING
GAS

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Line No.	Description	System	Washington	Idaho
	REVENUES			
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
	EXPENSES			
5	Exploration & Development			
	Production			
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
	Underground Storage			
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
	Distribution			
14	Operating Expenses			
15	Depreciation			
16	Taxes	0		
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
	Administrative and General			
21	Operating Expenses	0	0	
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	0	0	0
26	Operating Income before FIT	0	0	0
	Federal Income Taxes			
27	Current Accrual	0	0	0
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$0	\$0	\$0
	RATE BASE			
	PLANT IN SERVICE			
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
	ACCUMULATED DEPRECIATION			
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES	0	0	0
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING	(44)	(44)	0
43	TOTAL RATE BASE	(\$44)	(\$44)	\$0

AVISTA UTILITIES
SALE/LEASEBACK OF GENERAL OFFICE FACILITY
RATE BASE ADJUSTMENT - DEFERRED GAIN AND RELATED TAXES
RATE PERIOD TWELVE MONTHS ENDED DECEMBER 31, 2009

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD	COMPANY		ELECTRIC		GAS	
	Deferred Gain Bal	Deferred Tax Bal	Deferred Gain Bal	Deferred Tax Bal	Deferred Gain Bal	Deferred Tax Bal
	253.850	190.850	253.850	190.850	253.850	190.850
			(ED)		(GD)	
Dec 2009	(522,912)	183,046	(392,184)	137,276	(130,728)	45,770
Dec 2010	(261,456)	91,546	(196,092)	68,648	(65,364)	22,898
TOTAL	(784,368)	274,592	(588,276)	205,924	(196,092)	68,668
Divide by 2	÷2	÷2	÷2	÷2	÷2	÷2
Beg/End Mo Avg	(392,184)	137,296	(294,138)	102,962	(98,046)	34,334
Jan 2010	(501,124)	175,421	(375,843)	131,557	(125,281)	43,864
Feb 2010	(479,336)	167,796	(359,502)	125,838	(119,834)	41,958
Mar 2010	(457,548)	160,171	(343,161)	120,119	(114,387)	40,052
Apr 2010	(435,760)	152,546	(326,820)	114,400	(108,940)	38,146
May 2010	(413,972)	144,921	(310,479)	108,681	(103,493)	36,240
Jun 2010	(392,184)	137,296	(294,138)	102,962	(98,046)	34,334
Jul 2010	(370,396)	129,671	(277,797)	97,243	(92,599)	32,428
Aug 2010	(348,608)	122,046	(261,456)	91,524	(87,152)	30,522
Sep 2010	(326,820)	114,421	(245,115)	85,805	(81,705)	28,616
Oct 2010	(305,032)	106,796	(228,774)	80,086	(76,258)	26,710
Nov 2010	(283,244)	99,171	(212,433)	74,367	(70,811)	24,804
TOTAL	(4,706,208)	1,647,552	(3,529,656)	1,235,544	(1,176,552)	412,008
Divide by 12	÷12	÷12	÷12	÷12	÷12	÷12
Ave Monthly Average	(392,184)	137,296	(294,138)	102,962	(98,046)	34,333

Allocation to Jurisdictions--Gas

	System	Washington	Idaho
Per Gas Allocation Note 4:	100.000%	68.518%	31.482%
Deferred Gain	(98,046)	(67,179)	(30,867)
Deferred Taxes	34,333	23,524	10,809
Net Gas Adj	(63,713)	(43,655)	(20,058)

GL Account Balance

Jurisdiction: Statind:DL

Ferc Acct	Service	Accounting Period	Ferc Acct Desc	Beginning Balance	Monthly Activity	Ending Balance		
190850	ED	201001	ADFIT GAIN GENERAL OFFICE BLDG	137,275.65	-5,719.00	131,556.65	12/31/2009	\$137,275.65
		201002	ADFIT GAIN GENERAL OFFICE BLDG	131,556.65	-5,719.00	125,837.65		<u>-68,628.00</u>
		201003	ADFIT GAIN GENERAL OFFICE BLDG	125,837.65	-5,719.00	120,118.65		68,647.65
		201004	ADFIT GAIN GENERAL OFFICE BLDG	120,118.65	-5,719.00	114,399.65		
		201005	ADFIT GAIN GENERAL OFFICE BLDG	114,399.65	-5,719.00	108,680.65	12/31/2010	\$68,647.65
		201006	ADFIT GAIN GENERAL OFFICE BLDG	108,680.65	-5,719.00	102,961.65		<u>-68,628.00</u>
		201007	ADFIT GAIN GENERAL OFFICE BLDG	102,961.65	-5,719.00	97,242.65		19.65
		201008	ADFIT GAIN GENERAL OFFICE BLDG	97,242.65	-5,719.00	91,523.65		
		201009	ADFIT GAIN GENERAL OFFICE BLDG	91,523.65	-5,719.00	85,804.65		
		201010	ADFIT GAIN GENERAL OFFICE BLDG	85,804.65	-5,719.00	80,085.65		
		201011	ADFIT GAIN GENERAL OFFICE BLDG	80,085.65	-5,719.00	74,366.65		
		201012	ADFIT GAIN GENERAL OFFICE BLDG	74,366.65	-5,719.00	68,647.65		
					<u>-68,628.00</u>			

190850	GD	201001	ADFIT GAIN GENERAL OFFICE BLDG	45,769.55	-1,906.00	43,863.55	12/31/2009	\$45,769.55
		201002	ADFIT GAIN GENERAL OFFICE BLDG	43,863.55	-1,906.00	41,957.55		<u>-22,872.00</u>
		201003	ADFIT GAIN GENERAL OFFICE BLDG	41,957.55	-1,906.00	40,051.55		22,897.55
		201004	ADFIT GAIN GENERAL OFFICE BLDG	40,051.55	-1,906.00	38,145.55		
		201005	ADFIT GAIN GENERAL OFFICE BLDG	38,145.55	-1,906.00	36,239.55	12/31/2010	\$22,897.55
		201006	ADFIT GAIN GENERAL OFFICE BLDG	36,239.55	-1,906.00	34,333.55		<u>-22,872.00</u>
		201007	ADFIT GAIN GENERAL OFFICE BLDG	34,333.55	-1,906.00	32,427.55		25.55
		201008	ADFIT GAIN GENERAL OFFICE BLDG	32,427.55	-1,906.00	30,521.55		
		201009	ADFIT GAIN GENERAL OFFICE BLDG	30,521.55	-1,906.00	28,615.55		
		201010	ADFIT GAIN GENERAL OFFICE BLDG	28,615.55	-1,906.00	26,709.55		
		201011	ADFIT GAIN GENERAL OFFICE BLDG	26,709.55	-1,906.00	24,803.55		
		201012	ADFIT GAIN GENERAL OFFICE BLDG	24,803.55	-1,906.00	22,897.55		
					<u>-22,872.00</u>			

253850	ED	201001	DEF GAIN ON BLDG SALE/LEASEBAC	-392,184.00	16,341.00	-375,843.00	12/31/2009	(\$392,184.00)
		201002	DEF GAIN ON BLDG SALE/LEASEBAC	-375,843.00	16,341.00	-359,502.00		<u>196,092.00</u>
		201003	DEF GAIN ON BLDG SALE/LEASEBAC	-359,502.00	16,341.00	-343,161.00		-196,092.00
		201004	DEF GAIN ON BLDG SALE/LEASEBAC	-343,161.00	16,341.00	-326,820.00		
		201005	DEF GAIN ON BLDG SALE/LEASEBAC	-326,820.00	16,341.00	-310,479.00	12/31/2010	(\$196,092.00)
		201006	DEF GAIN ON BLDG SALE/LEASEBAC	-310,479.00	16,341.00	-294,138.00		<u>196,092.00</u>
		201007	DEF GAIN ON BLDG SALE/LEASEBAC	-294,138.00	16,341.00	-277,797.00		0.00
		201008	DEF GAIN ON BLDG SALE/LEASEBAC	-277,797.00	16,341.00	-261,456.00		
		201009	DEF GAIN ON BLDG SALE/LEASEBAC	-261,456.00	16,341.00	-245,115.00		
		201010	DEF GAIN ON BLDG SALE/LEASEBAC	-245,115.00	16,341.00	-228,774.00		
		201011	DEF GAIN ON BLDG SALE/LEASEBAC	-228,774.00	16,341.00	-212,433.00		
		201012	DEF GAIN ON BLDG SALE/LEASEBAC	-212,433.00	16,341.00	-196,092.00		
					<u>196,092.00</u>			

253850	GD	201001	DEF GAIN ON BLDG SALE/LEASEBAC	-130,728.00	5,447.00	-125,281.00	12/31/2009	(\$130,728.00)
		201002	DEF GAIN ON BLDG SALE/LEASEBAC	-125,281.00	5,447.00	-119,834.00		<u>65,364.00</u>
		201003	DEF GAIN ON BLDG SALE/LEASEBAC	-119,834.00	5,447.00	-114,387.00		-65,364.00
		201004	DEF GAIN ON BLDG SALE/LEASEBAC	-114,387.00	5,447.00	-108,940.00		
		201005	DEF GAIN ON BLDG SALE/LEASEBAC	-108,940.00	5,447.00	-103,493.00	12/31/2010	(\$65,364.00)
		201006	DEF GAIN ON BLDG SALE/LEASEBAC	-103,493.00	5,447.00	-98,046.00		<u>65,364.00</u>
		201007	DEF GAIN ON BLDG SALE/LEASEBAC	-98,046.00	5,447.00	-92,599.00		0.00
		201008	DEF GAIN ON BLDG SALE/LEASEBAC	-92,599.00	5,447.00	-87,152.00		
		201009	DEF GAIN ON BLDG SALE/LEASEBAC	-87,152.00	5,447.00	-81,705.00		
		201010	DEF GAIN ON BLDG SALE/LEASEBAC	-81,705.00	5,447.00	-76,258.00		
		201011	DEF GAIN ON BLDG SALE/LEASEBAC	-76,258.00	5,447.00	-70,811.00		
		201012	DEF GAIN ON BLDG SALE/LEASEBAC	-70,811.00	5,447.00	-65,364.00		
					<u>65,364.00</u>			

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

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GAS INVENTORY
ADJUSTMENT
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	0		
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	0	0	0
26	Operating Income before FIT	0	0	0
Federal Income Taxes				
27	Current Accrual	35.0%	0	0
28	Deferred FIT			
29	Amort ITC			
30	NET OPERATING INCOME	\$0	\$0	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY	10,226	10,226	0
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$10,226	\$10,226	\$0

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AVISTA UTILITIES
Calculation of Gas Inventory
Twelve Months Ended December 31, 2010

GAS IN STORAGE:

		Jackson Prairie		
		Working Gas	Recoverable Base Gas	
		Acct 164100 GDAN	Acct 117100 GDAN	
	Dec-09	10,703,361	0	
	Dec-10	14,537,136	1,870,765	
	Total	25,240,497	1,870,765	
	Divide by 2	÷ 2	÷ 2	
	Beg/End mo avg.	12,620,249	935,383	
	Jan-10	8,325,008	0	
	Feb-10	4,910,347	0	
	Mar-10	4,754,928	0	
	Apr-10	6,678,460	4,329,646	
	May-10	13,540,473	4,329,646	
	Jun-10	17,551,291	1,870,765	
	Jul-10	17,977,549	1,870,765	
	Aug-10	16,935,526	1,870,765	
	Sep-10	18,742,053	1,870,765	
	Oct-10	19,139,119	1,870,765	
	Nov-10	14,818,493	1,870,765	
	Totals	\$155,993,496	\$20,819,265	
		÷ 12	÷ 12	
	Average Monthly Average	\$12,999,458	\$1,734,939	
Allocation to Jurisdictions:		<u>Total</u>	<u>Washington</u>	<u>Idaho</u>
	Allocation Note 1	100.00%	69.40%	30.60%
	System Contract Demand-SGS-1 Demand			
	WORKING GAS INVENTORY STORAGE RATE BASE	12,999,458	9,021,624	3,977,834
	RECOVERABLE CUSHION GAS STORAGE RATE BASE	1,734,939	1,204,048	530,891
	TOTAL INVENTORY STORAGE RATE BASE ADJ	14,734,397	10,225,672	4,508,725

NOTES:

(1) From account balance listing - Jackson Prairie.

GL Account Balance Ferc Account : '164100'

Ferc Acct:164100 Service:GD Jurisdiction:AN Ferc Acct Desc:GAS STORED UNDERGND-408AVA-JP

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201001	10,703,361.18	-2,378,352.77	8,325,008.41
201002	8,325,008.41	-3,414,661.70	4,910,346.71
201003	4,910,346.71	-155,418.27	4,754,928.44
201004	4,754,928.44	1,923,531.71	6,678,460.15
201005	6,678,460.15	6,862,012.98	13,540,473.13
201006	13,540,473.13	4,010,818.21	17,551,291.34
201007	17,551,291.34	426,257.89	17,977,549.23
201008	17,977,549.23	-1,042,023.38	16,935,525.85
201009	16,935,525.85	1,806,526.70	18,742,052.55
201010	18,742,052.55	397,066.80	19,139,119.35
201011	19,139,119.35	-4,320,626.33	14,818,493.02
201012	14,818,493.02	-281,357.09	14,537,135.93
Total for All Values	154,076,609.36	3,833,774.75	157,910,384.11

200912 25,582,736.89 -14,879,375.71 10,703,361.18

GL Account Balance Ferc Account : '117100' , Accounting Period : '2010%'

Ferc Acct:117100 Service:GD Jurisdiction:AN Ferc Acct Desc:GAS STORED-RECOVERABLE BASE GA

Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201001	0.00	0.00	0.00
201002	0.00	0.00	0.00
201003	0.00	0.00	0.00
201004	0.00	4,329,646.35	4,329,646.35
201005	4,329,646.35	0.00	4,329,646.35
201006	4,329,646.35	-2,458,881.36	1,870,764.99
201007	1,870,764.99	0.00	1,870,764.99
201008	1,870,764.99	0.00	1,870,764.99
201009	1,870,764.99	0.00	1,870,764.99
201010	1,870,764.99	0.00	1,870,764.99
201011	1,870,764.99	0.00	1,870,764.99
201012	1,870,764.99	0.00	1,870,764.99
		Sum: 1,870,764.99	

200912 0.00 0.00 0.00

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

CUSTOMER
ADVANCES
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business	\$0		
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes			
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	0	0	0
26	Operating Income before FIT	0	0	0
Federal Income Taxes				
27	Current Accrual (at 35%)	0	0	0
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$0	\$0	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant	(31)	(31)	0
33	General Plant			
34	Total Plant in Service	(31)	(31)	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	(\$31)	(\$31)	\$0

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**AVISTA UTILITIES
 CUSTOMER ADVANCES
 AVERAGE OF MONTHLY AVERAGE SUMMARY
 TWELVE MONTHS ENDED DECEMBER 31, 2010**

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252100 CDAA	(\$85)	(\$36)	(\$24)	(\$16)	(\$9)
252100 ED	(1,137,008)	(278,556)	(858,452)		
252100 GD	(104,489)			(30,931)	(73,558)
TOTALS	(\$1,241,582)	(\$278,592)	(\$858,476)	(\$30,947)	(\$73,567)



**AVISTA UTILITIES
 ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES
 TWELVE MONTHS ENDED DECEMBER 31, 2010**

	Distribution		Unassigned Advances
	Plant	Percentage	Account 252100
WWP Elec			
WA	642,143,363 .	38.07%	(36) .
ID	406,220,994 .	24.08%	(24) .
WWP Gas			
WA	269,469,380 .	15.98%	(16) .
ID	148,344,522 .	8.80%	(9) .
WPNG Gas			
OR	220,477,278 .	13.07%	(13)
TOTAL	<hr/>	<hr/>	<hr/>
	1,686,655,537	100.0%	(98)

**AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2010**

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD	TOTAL	ELECTRIC		GAS	
	Customer Advance Bal 252000	Wash 252000	Idaho 252000	Wash 252000	Idaho 252000
	CDA				
Dec 2009	0				
Dec 2010	0				
TOTAL	0				
Divide by 2	÷2				
Beg/End Mo Avg	0				
Jan 2010	0				
Feb 2010	0				
Mar 2010	0				
Apr 2010	• (300)				
May 2010	0				
Jun 2010	0				
Jul 2010	0				
Aug 2010	0				
Sep 2010	0				
Oct 2010	• (874)				
Nov 2010	0				
TOTAL	(1,174)				
Divide by 12	÷12				
	(98)	See allocation of unassigned customer advances worksheet.			
Ave Monthly Average	(85)	(36)	(24)	(16)	(9)

**AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2010**

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD	TOTAL	ELECTRIC	
	Customer Advance Bal 252000	EDWA Wash 252000	EDID Idaho 252000
Dec 2009	(1,168,940)	WA (249,618)	ID (919,322)
Dec 2010	(985,021)	(279,197)	(705,824)
TOTAL	(2,153,961)	(528,815)	(1,625,146)
Divide by 2	÷2	÷2	÷2
Beg/End Mo Avg	(1,076,981)	(264,408)	(812,573)
Jan 2010	(1,168,940)	(249,618)	(919,322)
Feb 2010	(1,166,033)	(248,618)	(917,415)
Mar 2010	(1,166,033)	(248,618)	(917,415)
Apr 2010	(1,209,257)	(292,762)	(916,495)
May 2010	(1,252,161)	(326,732)	(925,429)
Jun 2010	(1,199,927)	(300,662)	(899,265)
Jul 2010	(1,124,735)	(271,432)	(853,303)
Aug 2010	(1,125,915)	(271,432)	(854,483)
Sep 2010	(1,151,192)	(298,549)	(852,643)
Oct 2010	(1,025,017)	(297,759)	(727,258)
Nov 2010	(977,911)	(272,087)	(705,824)
TOTAL	(13,644,102)	(3,342,677)	(10,301,425)
Divide by 12	÷12	÷12	÷12
Ave Monthly Average	(1,137,009)	(278,556)	(858,452)

**AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2010**

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL	GAS	
		Customer Advance Bal 252000	GDWA Wash 252000	GDID Idaho 252000
Dec	2009	(111,392)	(37,834)	(73,558)
Dec	2010	(104,189)	(30,631)	(73,558)
TOTAL		(215,581)	(68,465)	(147,116)
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		(107,791)	(34,233)	(73,558)
Jan	2010	(104,189)	(30,631)	(73,558)
Feb	2010	(104,189)	(30,631)	(73,558)
Mar	2010	(104,189)	(30,631)	(73,558)
Apr	2010	(104,189)	(30,631)	(73,558)
May	2010	(104,189)	(30,631)	(73,558)
Jun	2010	(104,189)	(30,631)	(73,558)
Jul	2010	(104,189)	(30,631)	(73,558)
Aug	2010	(104,189)	(30,631)	(73,558)
Sep	2010	(104,189)	(30,631)	(73,558)
Oct	2010	(104,189)	(30,631)	(73,558)
Nov	2010	(104,189)	(30,631)	(73,558)
TOTAL		(1,253,870)	(371,174)	(882,696)
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		(104,489)	(30,931)	(73,558)

ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,676,907	16,676,907	0	10,866,673	10,866,673	0	5,810,234	5,810,234
1	352XXX	Structures & Improvements	0	16,116,575	16,116,575	0	10,501,560	10,501,560	0	5,615,015	5,615,015
1	353000	Station Equipment	0	182,974,786	182,974,786	0	119,226,371	119,226,371	0	63,748,415	63,748,415
1	354000	Towers & Fixtures	0	17,116,689	17,116,689	0	11,153,235	11,153,235	0	5,963,454	5,963,454
1	355000	Poles & Fixtures	0	133,036,655	133,036,655	0	86,686,684	86,686,684	0	46,349,971	46,349,971
1	356000	Overhead Conductors & Devices	0	106,866,660	106,866,660	0	69,634,316	69,634,316	0	37,232,344	37,232,344
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
1		TOTAL TRANSMISSION PLANT	0	479,596,078	479,596,078	0	312,504,805	312,504,805	0	167,091,273	167,091,273
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,289,417	0	4,289,417	3,321,680	0	3,321,680	967,737	0	967,737
99	360400	Land Easements	368,650	0	368,650	58,252	0	58,252	310,398	0	310,398
99	361000	Structures & Improvements	14,148,491	0	14,148,491	9,662,293	0	9,662,293	4,486,198	0	4,486,198
99	362000	Station Equipment	94,365,153	0	94,365,153	60,487,489	0	60,487,489	33,877,664	0	33,877,664
99	364000	Poles, Towers, & Fixtures	221,392,882	0	221,392,882	134,249,552	0	134,249,552	87,143,330	0	87,143,330
99	365000	Overhead Conductors & Devices	144,096,725	0	144,096,725	85,951,738	0	85,951,738	58,144,987	0	58,144,987
99	366000	Underground Conduit	76,248,392	0	76,248,392	47,146,537	0	47,146,537	29,101,855	0	29,101,855
99	367000	Underground Conductors & Devices	126,218,425	0	126,218,425	80,927,238	0	80,927,238	45,291,187	0	45,291,187
99	368000	Line Transformers	173,898,591	0	173,898,591	113,462,415	0	113,462,415	60,436,176	0	60,436,176
99	369XXX	Services	117,572,663	0	117,572,663	73,032,506	0	73,032,506	44,540,157	0	44,540,157
99	370000	Meters	45,469,221	0	45,469,221	16,666,570	0	16,666,570	28,802,651	0	28,802,651
99	373XXX	Street Light & Signal Systems	30,295,747	0	30,295,747	17,177,093	0	17,177,093	13,118,654	0	13,118,654
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
99		TOTAL DISTRIBUTION PLANT	1,048,364,357	0	1,048,364,357	642,143,363	0	642,143,363	406,220,994	0	406,220,994
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	818,677	3,188,283	4,006,960	371,603	2,116,701	2,488,304	447,074	1,071,582	1,518,656
4	390XXX	Structures & Improvements	6,825,840	35,792,245	42,618,085	1,901,002	23,762,471	25,663,473	4,924,838	12,029,774	16,954,612
4	391XXX	Office Furniture & Equipment	0	27,254,333	27,254,333	0	18,094,152	18,094,152	0	9,160,181	9,160,181
4	392XXX	Transportation Equipment	10,645,479	6,262,591	16,908,070	7,567,411	4,157,734	11,725,145	3,078,068	2,104,857	5,182,925
4	393000	Stores Equipment	307,218	1,172,545	1,479,763	127,934	778,453	906,387	179,284	394,092	573,376
4	394000	Tools, Shop & Garage Equipment	1,739,702	4,691,776	6,431,478	1,305,617	3,114,870	4,420,487	434,085	1,576,906	2,010,991
4	395000	Laboratory Equipment	365,836	1,507,460	1,873,296	227,563	1,000,803	1,228,366	138,273	506,657	644,930
4	396XXX	Power Operated Equipment	22,582,722	9,323,074	31,905,796	14,647,638	6,189,589	20,837,227	7,935,084	3,133,485	11,068,569
4	397XXX	Communications Equipment	11,382,319	44,356,736	55,739,055	5,954,649	29,448,437	35,403,086	5,427,670	14,908,299	20,335,969
4	398000	Miscellaneous Equipment	5,446	344,491	349,937	1,350	228,708	230,058	4,096	115,783	119,879
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
99		TOTAL GENERAL PLANT	54,673,239	133,893,534	188,566,773	32,104,767	88,891,918	120,996,683	22,568,472	45,001,616	67,570,088
TOTAL PLANT IN SERVICE											
99	107XXX	CONSTRUCTION WORK IN PROGRESS	1,103,690,186	1,800,771,424	2,904,461,610	674,900,720	1,175,387,868	1,850,288,588	428,789,466	625,383,556	1,054,173,022
99		GROSS ELECTRIC PLANT	1,103,690,186	1,800,771,424	2,904,461,610	674,900,720	1,175,387,868	1,850,288,588	428,789,466	625,383,556	1,054,173,022

F7

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 *****		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
PLANT IN SERVICE										
INTANGIBLE PLANT--SOFTWARE:										
4	C-IPL	Misc Intangible Pnt (303000)	872,591	40,859	704,141	27,996	732,137	168,450	12,863	181,313
4	C-IPL	Misc Intangible Pnt-Mainframe Software (303100)	0	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	0	1,393,067	1,393,067	0	640,073	640,073
		TOTAL INTANGIBLE PLANT--SOFTWARE	872,591	7,712,059	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	0	328,106	328,106	0	144,669	144,669
1	351XXX	Structures & Improvements	0	1,290,965	0	895,930	895,930	0	395,035	395,035
1	352XXX	Wells	0	12,823,225	0	8,899,318	8,899,318	0	3,923,907	3,923,907
1	353000	Lines	0	1,050,333	0	728,931	728,931	0	321,402	321,402
1	354000	Compressor Station Equipment	0	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	0	120,606	120,606	0	53,178	53,178
1	356000	Purification Equipment	0	407,617	0	282,886	282,886	0	124,731	124,731
1	357000	Other Equipment	0	1,456,064	0	1,010,508	1,010,508	0	445,556	445,556
		TOTAL UNDERGROUND STORAGE PLANT	0	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	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	64,233	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	630,163	22,254	443,137	15,537	458,674	187,026	6,717	193,743
6	376000	Mains	208,611,750	2,512,521	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	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	1,771,844	42,565	1,814,409	4,150,503	18,402	4,168,905
6	380000	Services	135,106,481	0	89,131,217	0	89,131,217	45,975,264	0	45,975,264
6	381000	Meters	57,402,294	0	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
6	383000	House Regulators	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,666,691	0	2,067,709	0	2,067,709	598,982	0	598,982
6	387000	Other Equipment	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	415,160,720	2,653,182	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	666,330	851,719	576,272	583,581	1,159,853	92,038	268,138	360,196
4	390XXX	Structures & Improvements	2,253,911	9,193,548	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	0	4,934,379	4,934,379	0	2,267,201	2,267,201
4	392XXX	Transportation Equipment	4,642,712	1,199,159	3,421,417	821,640	4,243,057	1,221,295	377,519	1,598,814
4	393000	Stores Equipment	159,410	214,792	115,527	147,171	262,698	43,883	67,621	111,504
4	394000	Tools, Shop & Garage Equipment	1,465,625	1,958,399	1,008,325	1,341,856	2,350,781	456,700	616,543	1,073,243
4	395000	Laboratory Equipment	134,286	303,537	101,281	207,977	309,258	33,005	95,560	128,565
4	396XXX	Power Operated Equipment	3,782,816	610,899	2,850,515	418,576	3,269,091	932,301	192,323	1,124,624

F9

GL Account Balance Ferc Account : '252000'

Accounting Year:2010

Ferc Acct	Service	Jurisdiction	Accountin	Beginning Balance	Monthly Activity	Ending Balance
252000	CD	AA	201001	0.00	0.00	0.00
			201002	0.00	0.00	0.00
			201003	0.00	0.00	0.00
			201004	0.00	-300.00	-300.00
			201005	-300.00	300.00	0.00
			201006	0.00	0.00	0.00
			201007	0.00	0.00	0.00
			201008	0.00	0.00	0.00
			201009	0.00	0.00	0.00
			201010	0.00	-874.25	-874.25
			201011	-874.25	874.25	0.00
			201012	0.00	0.00	0.00
			Sum	-1,174.25	0.00	-1,174.25
	ED	ID	201001	-919,322.21	0.00	-919,322.21
			201002	-919,322.21	1,907.00	-917,415.21
			201003	-917,415.21	0.00	-917,415.21
			201004	-917,415.21	920.00	-916,495.21
			201005	-916,495.21	-8,934.00	-925,429.21
			201006	-925,429.21	26,164.00	-899,265.21
			201007	-899,265.21	45,962.00	-853,303.21
			201008	-853,303.21	-1,180.00	-854,483.21
			201009	-854,483.21	1,840.00	-852,643.21
			201010	-852,643.21	125,384.73	-727,258.48
			201011	-727,258.48	21,434.94	-705,823.54
			201012	-705,823.54	0.00	-705,823.54
			Sum	-10,408,176.12	213,498.67	-10,194,677.45
	ED	WA	201001	-249,617.50	0.00	-249,617.50
			201002	-249,617.50	1,000.00	-248,617.50
			201003	-248,617.50	0.00	-248,617.50
			201004	-248,617.50	-44,144.00	-292,761.50
			201005	-292,761.50	-33,970.00	-326,731.50
			201006	-326,731.50	26,070.00	-300,661.50
			201007	-300,661.50	29,230.00	-271,431.50
			201008	-271,431.50	0.00	-271,431.50
			201009	-271,431.50	-27,117.00	-298,548.50
			201010	-298,548.50	790.00	-297,758.50
			201011	-297,758.50	25,672.00	-272,086.50
			201012	-272,086.50	-7,110.00	-279,196.50
			Sum	-3,327,881.00	-29,579.00	-3,357,460.00
	GD	ID	201001	-73,557.60	0.00	-73,557.60
			201002	-73,557.60	0.00	-73,557.60

		201003	-73,557.60	0.00	-73,557.60
		201004	-73,557.60	0.00	-73,557.60
		201005	-73,557.60	0.00	-73,557.60
		201006	-73,557.60	0.00	-73,557.60
		201007	-73,557.60	0.00	-73,557.60
		201008	-73,557.60	0.00	-73,557.60
		201009	-73,557.60	0.00	-73,557.60
		201010	-73,557.60	0.00	-73,557.60
		201011	-73,557.60	0.00	-73,557.60
		201012	-73,557.60	0.00	-73,557.60
	Sum		<u>-882,691.20</u>	<u>0.00</u>	<u>-882,691.20</u>
GD	WA	201001	-37,833.74	7,203.06	-30,630.68
		201002	-30,630.68	0.00	-30,630.68
		201003	-30,630.68	0.00	-30,630.68
		201004	-30,630.68	0.00	-30,630.68
		201005	-30,630.68	0.00	-30,630.68
		201006	-30,630.68	0.00	-30,630.68
		201007	-30,630.68	0.00	-30,630.68
		201008	-30,630.68	0.00	-30,630.68
		201009	-30,630.68	0.00	-30,630.68
		201010	-30,630.68	0.00	-30,630.68
		201011	-30,630.68	0.00	-30,630.68
		201012	-30,630.68	0.00	-30,630.68
	Sum		<u>-374,771.22</u>	<u>7,203.06</u>	<u>-367,568.16</u>
Total for 252000			<u><u>-14,994,693.79</u></u>	<u><u>191,122.73</u></u>	<u><u>-14,803,571.06</u></u>

RESULTS OF OPERATIONS

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

***** OREGON *****

Ref/Basis	Account Description	Direct	Allocated	Total
PLANT IN SERVICE				
INTANGIBLE PLANT:				
99	303000 Intangible Plant - Miscellaneous	410,126	0	410,126
99	C-IPL Misc Intangible Pit (303000)	0	0	0
99	C-IPL Misc Intangible Pit-Mainframe Software (303100)	2,474,489	0	2,474,489
99	C-IPL Misc Intangible Plant-PC Software (303110)	868,654	0	868,654
	TOTAL INTANGIBLE PLANT	3,753,269	0	3,753,269
UNDERGROUND STORAGE PLANT:				
99	350100 Land in Fee	117	0	117
99	351100 S & I - Wells	0	0	0
99	351200 S & I - Compress Station	1,044	0	1,044
99	351300 S & I - Meas/Regulating Station	0	0	0
99	351400 S & I - Office	10,203	0	10,203
99	352000 Wells	1,398,114	0	1,398,114
99	352100 Wells - Leases	0	0	0
99	353000 Lines	62,960	0	62,960
99	354000 Compressor Sta Equipment	2,871,393	0	2,871,393
99	355000 Meas & Regulating Equipment	0	0	0
99	356000 Meas & Regulating Equipment	0	0	0
99	357000 Other Equipment	4,893	0	4,893
	TOTAL UNDERGROUND STORAGE PLANT	4,348,724	0	4,348,724
PRODUCTION PLANT:				
99	304000 Land & Land Rights	7,628	0	7,628
99	311XXXX LPG Equipment	0	0	0
	TOTAL PRODUCTION PLANT	7,628	0	7,628
DISTRIBUTION PLANT:				
99	374200 Land & Land Rights	17,965	0	17,965
99	374400 Land Easements	91,993	0	91,993
99	375000 Structures & Improvements	284,130	0	284,130
99	376000 Mains	126,368,968	0	126,368,968
99	378000 Measuring & Reg Station Equip-General	2,730,682	0	2,730,682
99	379000 Measuring & Reg Station Equip-City Gate	1,388,141	0	1,388,141
99	380000 Services	56,823,745	0	56,823,745
99	381000 Meters	31,605,860	0	31,605,860
99	385000 Industrial Measuring & Reg Sta Equip	1,165,255	0	1,165,255
99	387000 Other Equipment	539	0	539
	TOTAL DISTRIBUTION PLANT	220,477,278	0	220,477,278

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AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

CUSTOMER DEPOSITS
RESTATING ADJUSTMENTS
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses	0	0	
15	Depreciation			
16	Taxes	0		0
17	Total Distribution	0	0	0
18	Customer Accounting	3	3	
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses	0	0	
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	3	3	0
26	Operating Income before FIT	(3)	(3)	0
Federal Income Taxes				
27	Current Accrual (at 35%)	35.0%	(1)	(1)
28	Amort ITC			0
29	Deferred FIT			
30	NET OPERATING INCOME	(\$2)	(\$2)	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant	(1,132)	(1,132)	
33	General Plant			
34	Total Plant in Service	(1,132)	(1,132)	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant	0	0	
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	(\$1,132)	(\$1,132)	\$0

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AVISTA UTILITIES
Washington Customer Deposits

Date	No. of Accounts	Deposits Held
12-30-2009	24,165	4,696,676.41
01-30-2010	24,259	4,679,739.66
02-28-2010	24,440	4,698,151.24
03-31-2010	24,628	4,702,411.06
04-30-2010	24,748	4,687,114.07
05-30-2010	24,550	4,593,493.29
06-30-2010	24,329	4,496,124.89
07-30-2010	24,220	4,443,429.99
08-28-2010	24,479	4,414,572.93
09-29-2010	24,567	4,387,455.30
10-28-2010	24,870	4,432,259.40
11-26-2010	25,057	4,483,797.51
12-30-2010	25,251	4,482,958.24

(Dec. 2009 + Dec. 2010) / 2 \$4,589,817.33

AMA Deposits \$4,550,697.22

Allocate WA Deposits to Service:		Int. Rate Per	
		WAC for	Allocate to Service:
WA Electric	75.13%	✓ 0.26%	\$8,888.73
WA Gas	24.87%	0.26%	\$2,943.09 ✓
TOTAL			<u>\$11,831.81</u>

Allocation Factors:	Sales (1)	Percent
WA - Electric	✓ \$434,408,055	75.13%
WA - Gas	✓ 143,833,904	24.87%
TOTAL	<u>\$578,241,959</u>	<u>100.00%</u>

(1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

G3



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Interest rates on customer deposits held by utilities

As of January 1, 2011, the interest rate that **telephone and water companies** must pay on the deposits they hold for their customers is .29%. Telephone and water company rules use the rate as of November 15 of the previous year.

As of January 1, 2011, the interest rate that **gas, electric, and solid waste companies** must pay on the deposits they hold for their customers will be determined as of January 18, 2011. Gas, electric, and solid waste company rules use the rate as of January 15, 2011. Because January 15 fell on Saturday and January 17 was a holiday, the 2011 rate was determined as of January 18, 2011. The interest rate for 2011 that **gas, electric, and solid waste companies** must pay on the deposits they hold for their customers is .26%. ✓

UTC rules set the customer deposit interest rate at the level of the **1-year Treasury constant maturity**, as calculated by the U.S. Treasury and published in the Federal Reserve's Statistical Release H.15.

For more information, please contact [Linda Anderson](#) (360-664-1301).



Staff contact: Linda Anderson

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RESULTS OF OPERATIONS

G4

AVISTA UTILITIES
 ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID:
 E-OPS-12A

Ref/Basis	Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total
REVENUE								
SALES OF ELECTRICITY:								
99	440000	Residential	298,043,691	0	298,043,691	197,442,213	0	197,442,213
99	442200	Commercial - Firm & Int.	266,393,126	0	266,393,126	183,685,391	0	183,685,391
1	442300	Industrial	114,433,959	0	114,433,959	50,464,011	0	50,464,011
99	444000	Public Street & Highway Lighting	6,702,211	0	6,702,211	4,452,118	0	4,452,118
99	499XXX	Unbilled Revenue	-2,232,531	0	-2,232,531	-2,425,955	0	-2,425,955
99	448000	Interdepartmental Revenue	999,779	0	999,779	790,277	0	790,277
TOTAL SALES TO ULTIMATE CUSTOMERS			684,340,235	0	684,340,235	434,408,055	0	434,408,055
1	447XXX	Sales for Resale	0	256,319,131	256,319,131	0	167,017,546	167,017,546
TOTAL SALES OF ELECTRICITY			684,340,235	256,319,131	940,659,366	434,408,055	167,017,546	601,425,601
OTHER OPERATING REVENUE:								
99	451000	Miscellaneous Service Revenue	567,270	0	567,270	347,369	0	347,369
1	453000	Sales of Water & Water Power	0	281,752	281,752	0	183,590	183,590
1	454000	Rent from Electric Property	2,736,303	61,256	2,797,559	1,864,849	39,914	1,904,763
1	456XXX	Other Electric Revenues	147,364	125,500,835	125,648,199	101,052	81,776,344	81,877,396
TOTAL OTHER OPERATING REVENUE			3,450,937	125,843,843	129,294,780	2,313,270	81,999,848	84,313,118
TOTAL ELECTRIC REVENUE			687,791,172	382,162,974	1,069,954,146	436,721,325	249,017,394	685,738,719
EXPENSE								
STEAM POWER GENERATION EXPENSE:								
OPERATION								
1	500000	Supervision & Engineering	0	536,766	536,766	0	349,757	349,757
1	501000	Fuel	0	28,352,582	28,352,582	0	18,474,542	18,474,542
1	502000	Steam Expense	0	4,265,708	4,265,708	0	2,779,535	2,779,535
1	505000	Electric Expense	0	838,347	838,347	0	546,267	546,267
1	506000	Miscellaneous Steam Power Generation Expense	96,641	2,372,214	2,468,855	-313,598	1,545,735	1,232,137
1	507000	Rent	0	15,498	15,498	0	10,098	10,098
TOTAL STEAM POWER GENERATION EXPENSE:			96,641	338,839,707	338,936,303	-313,598	288,169,332	288,161,174
MAINTENANCE								
1	510000	Supervision & Engineering	0	501,359	501,359	0	326,686	326,686
1	511000	Structures	0	610,113	610,113	0	397,550	397,550
1	512000	Boiler Plant	0	4,899,998	4,899,998	0	3,192,839	3,192,839
1	513000	Electric Plant	0	645,697	645,697	0	420,736	420,736
1	514000	Miscellaneous Steam Plant	0	661,490	661,490	0	431,027	431,027
TOTAL MAINTENANCE			0	12,318,657	12,318,657	0	8,188,840	8,188,840
TOTAL STEAM POWER GENERATION EXP			96,641	43,699,772	43,796,413	-313,598	28,474,772	28,161,174
TOTAL ELECTRIC REVENUE			687,791,172	382,162,974	1,069,954,146	436,721,325	249,017,394	685,738,719
TOTAL ELECTRIC EXPENSE			96,641	43,699,772	43,796,413	-313,598	28,474,772	28,161,174
TOTAL OPERATING REVENUE			687,791,172	382,162,974	1,069,954,146	436,721,325	249,017,394	685,738,719
TOTAL OPERATING EXPENSE			96,641	43,699,772	43,796,413	-313,598	28,474,772	28,161,174
TOTAL OPERATING INCOME			591,149,999	338,463,202	1,026,157,733	750,242,623	419,537,620	657,577,545
TOTAL ELECTRIC REVENUE			687,791,172	382,162,974	1,069,954,146	436,721,325	249,017,394	685,738,719
TOTAL ELECTRIC EXPENSE			96,641	43,699,772	43,796,413	-313,598	28,474,772	28,161,174
TOTAL OPERATING INCOME			591,149,999	338,463,202	1,026,157,733	750,242,623	419,537,620	657,577,545
TOTAL ELECTRIC REVENUE			687,791,172	382,162,974	1,069,954,146	436,721,325	249,017,394	685,738,719
TOTAL ELECTRIC EXPENSE			96,641	43,699,772	43,796,413	-313,598	28,474,772	28,161,174
TOTAL OPERATING INCOME			591,149,999	338,463,202	1,026,157,733	750,242,623	419,537,620	657,577,545

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****						
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
		REVENUES													
		SALES OF GAS:													
99	480000	Residential	133,455,198	0	133,455,198	91,727,283	0	91,727,283	41,727,915	0	41,727,915	0	0	41,727,915	0
99	4812XX	Commercial - Firm & Interruptible	68,251,928	0	68,251,928	47,940,384	0	47,940,384	20,311,544	0	20,311,544	0	0	20,311,544	0
99	4813XX	Industrial-Firm	3,290,764	0	3,290,764	2,099,848	0	2,099,848	1,190,916	0	1,190,916	0	0	1,190,916	0
99	481400	Interruptible	0	0	0	0	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-1,804,160	0	-1,804,160	-1,417,397	0	-1,417,397	-386,763	0	-386,763	0	0	-386,763	0
99	484000	Interdepartmental Revenue	272,844	0	272,844	238,359	0	238,359	34,485	0	34,485	0	0	34,485	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	203,466,574	0	203,466,574	140,588,477	0	140,588,477	62,878,097	0	62,878,097	0	0	62,878,097	0
		OTHER OPERATING REVENUES:													
99	483000	Sales for Resale	157,676,953	0	157,676,953	109,008,703	0	109,008,703	48,668,250	0	48,668,250	0	0	48,668,250	0
99	488000	Miscellaneous Service Revenues	29,592	0	29,592	15,818	0	15,818	13,774	0	13,774	0	0	13,774	0
99	489300	Transportation For Others	3,699,103	0	3,699,103	3,245,427	0	3,245,427	453,676	0	453,676	0	0	453,676	0
99	493000	Rent from Gas Property	-237	0	-237	-297	0	-297	60	0	60	0	0	60	0
4	495000	Other Gas Revenues	8,920,149	70,908	8,991,057	6,183,812	48,585	6,232,397	2,736,337	22,323	2,758,660	22,323	22,323	2,758,660	22,323
		TOTAL OTHER OPERATING REVENUES	170,325,560	70,908	170,396,468	118,453,463	48,585	118,502,048	51,872,097	22,323	51,894,420	22,323	22,323	51,894,420	22,323
		TOTAL GAS REVENUES	373,792,134	70,908	373,863,042	259,041,940	48,585	259,090,525	114,750,194	22,323	114,772,517	22,323	22,323	114,772,517	22,323
		PRODUCTION EXPENSES:													
G-804	804/805	City Gate Purchases	278,159,078	0	278,159,078	192,776,382	0	192,776,382	85,382,696	0	85,382,696	0	0	85,382,696	0
6	808XXX	Net Natural Gas Storage Transactions	-3,877,785	0	-3,877,785	-2,619,007	0	-2,619,007	-1,258,778	0	-1,258,778	0	0	-1,258,778	0
6	811000	Gas Used for Products Extraction	-1,014,362	0	-1,014,362	-703,553	0	-703,553	-310,809	0	-310,809	0	0	-310,809	0
10	813000	Other Gas Expenses	0	1,153,914	1,153,914	779,492	0	779,492	374,422	0	374,422	374,422	374,422	374,422	374,422
99	813010	Gas Technology Institute (GTI) Expenses	31,143	0	31,143	22,075	0	22,075	9,068	0	9,068	0	0	9,068	0
		TOTAL PRODUCTION EXPENSES	273,298,074	1,153,914	274,451,988	189,475,897	779,492	190,255,389	83,822,177	374,422	84,196,599	374,422	374,422	84,196,599	374,422
		UNDERGROUND STORAGE EXPENSES:													
1	814000	Supervision & Engineering	0	844	844	0	586	586	0	258	258	0	0	258	258
1	824000	Other Expenses	0	276,628	276,628	0	191,980	191,980	0	84,648	84,648	0	0	84,648	84,648
1	837000	Other Equipment	0	269,851	269,851	0	187,277	187,277	0	82,574	82,574	0	0	82,574	82,574
		TOTAL UNDERGROUND STORAGE OP. EXP	0	547,323	547,323	0	379,843	379,843	0	167,480	167,480	0	0	167,480	167,480
		Depreciation Expense	0	501,805	501,805	0	348,253	348,253	0	153,552	153,552	0	0	153,552	153,552
G-ADP	404X40	Amortization Expense	0	227	227	0	158	158	0	69	69	0	0	69	69
G-OTX		Taxes Other Than FIT	0	172,335	172,335	0	119,600	119,600	0	52,735	52,735	0	0	52,735	52,735
		TOTAL UNDERGROUND STORAGE EXP	0	1,221,690	1,221,690	0	847,854	847,854	0	373,836	373,836	0	0	373,836	373,836

① = 149,993,904 ② 49,331,773

G5

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

WEATHER NORMALIZATION
REVENUE AND GAS COST ADJUSTMENT
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business	\$6,808	\$6,808	
2	Total Transportation	\$0	0	
3	Other Revenues	\$0	0	
4	Total Gas Revenues	6,808	6,808	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases	4,718	4,718	
7	Purchased Gas Expense	0	0	
8	Net Nat. Gas Storage Trans	0	0	
9	Total Production	4,718	4,718	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	261	261	0
17	Total Distribution	261	261	0
18	Customer Accounting	25	25	
19	Customer Service & Information	0		
20	Sales			
Administrative and General				
21	Operating Expenses	14	14	
22	Depreciation	0		
23	Taxes			
24	Total Admin. & General	14	14	0
25	Total Gas Expense	5,018	5,018	0
26	Operating Income before FIT	1,790	1,790	0
Federal Income Taxes				
27	Current Accrual (at 35%)	627	627	0
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$1,163	\$1,163	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$0	\$0	\$0

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2010 CB Weather Adjustment - Calculation.xlsx / Gas by Mo

Rate Group	2010												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
Normal DDH	1,105	908	774	547	327	142	35	34	185	548	882	1,168	
Actual DDH	919	751	733	538	420	190	48	47	158	472	948	1,096	
Unbilled DDH	186	157	41	9	-93	-48	-13	-13	27	76	-66	72	
WA Res Sched 101	4,893,460	2,217,229	578,895	114,947	-1,186,671	-612,035	0	0	0	975,305	-849,000	1,026,642	
No of Cust	132,657	132,481	132,452	132,351	132,227	132,132	132,233	132,638	132,775	132,984	133,302	133,761	
Usage/DDH	0.1066	0.1066	0.1066	0.0965	0.0965	0.0965	0.0000	0.0000	0.0000	0.0965	0.0965	0.1066	
WA Com Sched 101	1,060,005	479,805	125,278	24,710	-254,655	-131,479	0	0	0	207,860	-181,164	221,314	
No of Cust	11,906	11,896	11,894	11,927	11,895	11,899	11,900	11,900	11,901	11,881	11,924	11,965	
Usage/DDH	0.2569	0.2569	0.2569	0.2302	0.2302	0.2302	0.0000	0.0000	0.0000	0.2302	0.2302	0.2569	
WA Ind Sched 101	13,343	7,086	1,473	269	-2,711	-1,433	0	0	0	2,242	-1,947	2,587	
No of Cust	84	88	83	85	83	85	84	84	85	84	84	83	
Usage/DDH	0.4329	0.4329	0.4329	0.3512	0.3512	0.3512	0.0000	0.0000	0.0000	0.3512	0.3512	0.4329	
WA Res Sched 111	173,301	80,290	20,968	4,418	-45,052	-23,459	0	0	0	36,489	-31,972	36,498	
No of Cust	225	228	228	228	225	227	223	222	221	223	225	226	
Usage/DDH	2.243	2.243	2.243	2.153	2.153	2.153	0	0	0	2.153	2.153	2.243	
WA Com Sched 111	1,825,197	976,071	216,948	42,863	-440,344	-226,500	0	0	0	354,770	-308,851	381,909	
No of Cust	2,042	2,051	2,057	2,066	2,054	2,047	2,030	2,024	2,022	2,025	2,030	2,062	
Usage/DDH	2.5724	2.5724	2.5724	2.3052	2.3052	2.3052	0.0000	0.0000	0.0000	2.3052	2.3052	2.5724	
WA Ind Sched 111	59,833	30,404	6,862	1,163	-12,013	-6,200	0	0	0	9,817	-8,525	12,050	
No of Cust	43	42	43	43	43	43	43	43	43	43	43	43	
Usage/DDH	3.892	3.892	3.892	3.004	3.004	3.004	0	0	0	3.004	3.004	3.892	
WA Com Sched 121	99,031	43,538	10,875	2,101	-22,697	-11,715	0	0	0	18,548	-15,407	19,966	
No of Cust	23	24	22	22	23	23	23	23	23	23	22	23	
Usage/DDH	12.057	12.057	12.057	10.611	10.611	10.611	0	0	0	10.611	10.611	12.057	
ID Res Sched 101	1,981,184	899,161	234,673	46,957	-485,270	-250,577	0	0	0	398,649	-347,068	417,003	
No of Cust	65,648	65,601	65,414	65,464	65,470	65,500	65,532	65,640	65,712	65,814	65,980	66,191	
Usage/DDH	0.0875	0.0875	0.0875	0.0797	0.0797	0.0797	0.0000	0.0000	0.0000	0.0797	0.0797	0.0875	
ID Com Sched 101	560,774	306,387	67,464	14,093	-145,407	-74,998	0	0	0	118,747	-103,206	118,938	
No of Cust	7,398	7,400	7,392	7,400	7,389	7,384	7,418	7,403	7,388	7,384	7,390	7,421	
Usage/DDH	0.2226	0.2226	0.2226	0.2116	0.2116	0.2116	0.0000	0.0000	0.0000	0.2116	0.2116	0.2226	
ID Ind Sched 101	9,888	5,463	1,222	255	-2,602	-1,343	0	0	0	2,189	-1,928	2,021	
No of Cust	69	68	69	69	68	68	67	70	69	70	71	65	
Usage/DDH	0.4319	0.4319	0.4319	0.4114	0.4114	0.4114	0.0000	0.0000	0.0000	0.4114	0.4114	0.4319	
ID Res Sched 111	29,735	15,649	3,838	882	-7,393	-3,659	0	0	0	6,042	-5,247	6,228	
No of Cust	74	71	72	90	73	70	71	72	72	73	73	73	
Usage/DDH	1.185	1.185	1.185	1.089	1.089	1.089	0	0	0	1.089	1.089	1.185	
ID Com Sched 111	592,070	307,801	69,125	12,510	-129,942	-67,205	0	0	0	107,062	-94,207	124,129	
No of Cust	975	957	975	968	973	975	973	970	971	981	994	997	
Usage/DDH	1.7292	1.7292	1.7292	1.4360	1.4360	1.4360	0.0000	0.0000	0.0000	1.4360	1.4360	1.7292	
ID Ind Sched 111	51,907	29,055	6,405	1,435	-14,374	-7,419	0	0	0	10,278	-9,245	11,247	
No of Cust	30	30	30	33	32	32	30	28	29	28	29	30	
Usage/DDH	5.207	5.207	5.207	4.830	4.830	4.830	0	0	0	4.830	4.830	5.207	

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2010	Total	January	February	March	April	May	June	July	August	September	October	November	December
WA subtotal	8,124,170	4,358,988	3,681,245	961,299	190,471	-1,964,143	-1,012,821	0	0	0	1,605,031	-1,396,866	1,700,966
ID subtotal	3,225,558	1,732,011	1,463,245	382,727	76,132	-784,988	-405,201	0	0	0	642,967	-560,901	679,566
Summarize by Schedule													
WA 101	5,966,808	3,203,570	2,702,811	705,646	139,926	-1,444,037	-744,947	0	0	0	1,185,407	-1,032,111	1,250,543
WA 111	2,058,331	1,101,596	934,896	244,778	48,444	-497,409	-256,159	0	0	0	401,076	-349,348	430,457
WA 121	99,031	53,822	43,538	10,875	2,101	-22,697	-11,715	0	0	0	18,548	-15,407	19,966
ID 101	2,551,846	1,379,506	1,162,528	303,359	61,305	-633,279	-326,918	0	0	0	519,585	-452,202	537,962
ID 111	673,712	352,505	300,717	79,368	14,827	-151,709	-78,283	0	0	0	123,382	-108,699	141,604
WS weighted block Effective Rate by Month (Excluding prior deferral amortization Sch 155, decoupling surcharge Sch 159, and public purpose tariff rider Sch 191)													
WA 101	0.86036	0.86159	0.86159	0.86159	0.86159	0.86159	0.86159	0.86159	0.86159	0.86159	0.86159	0.83862	0.86979
WA 111	0.75548	0.75839	0.75839	0.75839	0.75839	0.75839	0.75839	0.75839	0.75839	0.75839	0.75839	0.73522	0.74662
WA 121	0.68968	0.69304	0.69304	0.69304	0.69304	0.69304	0.69304	0.69304	0.69304	0.69304	0.69304	0.66941	0.67636
ID 101	0.93408	0.92932	0.92932	0.92932	0.92932	0.92932	0.92932	0.92932	0.92932	0.92932	0.92932	0.94102	0.94102
ID 111	0.76268	0.76681	0.76681	0.76681	0.76681	0.76681	0.76681	0.76681	0.76681	0.76681	0.76681	0.74295	0.74295
Effective WACOG by Month													
WA 101	0.57869	0.58246	0.58246	0.58246	0.58246	0.58246	0.58246	0.58246	0.58246	0.58246	0.58246	0.55981	0.55981
WA 111	0.57592	0.57973	0.57973	0.57973	0.57973	0.57973	0.57973	0.57973	0.57973	0.57973	0.57973	0.55689	0.55689
WA 121	0.56049	0.56437	0.56437	0.56437	0.56437	0.56437	0.56437	0.56437	0.56437	0.56437	0.56437	0.54111	0.54111
ID 101	0.58072	0.58439	0.58439	0.58439	0.58439	0.58439	0.58439	0.58439	0.58439	0.58439	0.58439	0.56238	0.56238
ID 111	0.58072	0.58439	0.58439	0.58439	0.58439	0.58439	0.58439	0.58439	0.58439	0.58439	0.58439	0.56238	0.56238
Weather Adjustment Revenue													
WA 101	5,174,905	2,760,164	2,328,715	607,978	120,559	-1,244,168	-641,839	0	0	0	1,021,335	-865,549	1,087,710
WA 111	1,564,045	835,439	709,016	185,637	36,739	-377,230	-194,268	0	0	0	304,172	-256,848	321,388
WA 121	68,664	37,301	30,174	7,537	1,456	-15,730	-8,119	0	0	0	12,855	-10,314	13,504
Total Revenue Adjustment	6,807,614	3,633,000	3,067,905	801,152	168,734	-1,637,128	-844,226	0	0	0	1,338,362	-1,132,711	1,422,602
ID 101	2,390,018	1,282,003	1,080,361	281,918	56,972	-588,519	-303,811	0	0	0	500,392	-425,531	506,233
ID 111	515,599	270,304	230,593	60,860	11,369	-116,332	-60,028	0	0	0	94,386	-80,758	105,205
Total Revenue Adjustment	2,905,617	1,552,307	1,310,954	342,778	68,341	-704,851	-363,839	0	0	0	594,778	-506,289	611,438
Weather Adjustment Gas Cost													
WA 101	3,470,478	1,865,951	1,574,279	411,011	81,501	-841,094	-433,902	0	0	0	690,452	-577,786	700,066
WA 111	1,191,423	638,628	541,987	141,905	28,084	-288,363	-148,503	0	0	0	232,516	-194,548	239,717
WA 121	55,785	30,376	24,572	6,138	1,186	-12,810	-6,612	0	0	0	10,468	-8,337	10,804
Total Gas Cost Adjustment	4,717,686	2,534,955	2,140,838	559,054	110,771	-1,142,267	-588,917	0	0	0	933,436	-780,671	950,587
ID 101	1,489,386	806,170	679,370	177,280	35,826	-370,082	-191,048	0	0	0	303,640	-254,309	302,539
ID 111	352,986	206,000	175,736	46,382	8,665	-88,657	-45,748	0	0	0	72,103	-61,130	79,635
Total Gas Cost Adjustment	1,842,372	1,012,170	855,106	223,662	44,491	-458,739	-236,796	0	0	0	375,743	-315,439	382,174

H4

	2010	January	February	March	April	May	June	July	August	September	October	November	December
Weighted Block Rate Calculation													
WA Schedule 111													
	Total												
	2010 Block Usage	5,081,742	5,081,742	37.19%	0	0.00%	0	0.89142	0.86825	0.89960	0.80455	0.73549	0.74662
Block 1	13,947,731	8,582,788	62.81%	5,364,943	16.12%	0.79228	0.72425	0.79228	0.72425	0.80455	0.73549	0.74662	0.74662
Block 2	27,915,978	0	0.00%	27,915,978	83.88%	0.75839	0.75839	0.75839	0.75839	0.74662	0.74662	0.74662	0.74662
Block 3	46,945,451	491	100.00%	33,280,921	100.00%								
	27,835	491	13,664,530										
WA Schedule 121													
	Block 1	160,035	160,035	4.10%	0	0.00%	0	0.85841	0.83478	0.88114	0.80322	0.73271	0.68842
Block 2	159,845	159,845	4.09%	0	0.00%	0	0.81137	0.78774	0.78774	0.80322	0.73271	0.68842	0.66321
Block 3	2,680,494	2,680,494	68.63%	0	0.00%	0	0.74218	0.71855	0.71855	0.73271	0.68842	0.66321	0.66321
Block 4	1,884,979	905,446	23.18%	979,533	52.17%	0.69872	0.68684	0.69872	0.68684	0.66321	0.66321	0.66321	0.66321
Block 5	898,139	0	0.00%	898,139	47.83%	0.69304	0.69304	0.69304	0.66941	0.66941	0.66941	0.66941	0.66941
	5,783,492	3,905,820	100.00%	1,877,672	100.00%								
	324	12,055	3,905,820										
ID Schedule 111													
	Block 1	2,410,029	2,410,029	26.37%	0	0.00%	0	0.91433	0.98307	0.96103	0.82865	0.75404	0.70488
Block 2	6,128,987	6,128,987	67.06%	0	0.00%	0	0.85061	0.85061	0.85069	0.82865	0.75404	0.70488	0.70488
Block 3	8,332,651	600,604	6.57%	7,732,047	77.44%	0.77602	0.77602	0.77602	0.77608	0.75404	0.70488	0.70488	0.70488
Block 4	2,251,914	2,251,914	0.00%	2,251,914	22.56%	0.73518	0.73518	0.73518	0.72692	0.72692	0.72692	0.72692	0.72692
	19,123,581	9,139,620	100.00%	9,983,961	100.00%								
	12,964	705	9,139,620										

Avista Corporation

WASHINGTON - NATURAL GAS RATE (Price) HISTORY **

** Most Recent Changes Are at The Top of Each Section

For Schedules 101, 111, 121, 131, 146

* Denotes Sch 156 terminated when Sch 150 changed 6/1/92 but not officially until 9/1/94

Date of Change	USAGE	Base Rates	Adjustment For Sch 150	Adjustment For Sch 155	Subtotal	Adjustment For Sch 156	Adjustment For Sch 159	Adjustment For Sch 191	Total As Billed
Schedule 101									
Basic Charge \$6.00									
12-01-10	All	1,869.79 0.89276	0.02297	-0.07872	0.79107	0	0.00490	0.06142	\$0.85739
11-01-10	All	836.62 1.13798	-0.02297	-0.07872	1.03629	-0.27639	0.00490	0.06114	\$0.82594
04-01-10	All	1.13798	0	-0.14472	0.99326	-0.27639	0.00499	0.06114	\$0.78300
01-01-10	All	861.59 1.13798	0	-0.14472	0.99326	-0.27639	0.00499	0.04323	\$0.76509
11-01-09	All	1.13793	0	-0.14472	0.99321	-0.27639	0.00499	0.04306	\$0.76487
Schedule 111									
GRC									
12-01-10	Min Chg = + Therms used times 200	\$146.95 \$0.18802	-0.02317	-\$0.07891	\$146.95	0	0.05809	0.05809	\$146.95
	201-1000	0.92277	-0.02317	-\$0.07891	0.82069	0	0.05809	0.05809	\$0.14403
	1001+	0.82772	-0.02317	-\$0.07891	0.72564	0	0.05809	0.05809	\$0.87878
		0.75866	-0.02317	-\$0.07891	0.65658	0	0.05809	0.05809	\$0.78373
									\$0.71467
11-01-10	Min Chg = + Therms used times 200	\$140.68 \$0.46450	-0.02317	-\$0.07891	\$140.68	-0.27648	0.05785	0.05785	\$140.68
	201-1000	1.16790	-0.02317	-\$0.07891	1.06582	-0.27648	0.05785	0.05785	\$0.14379
	1001+	1.09193	-0.02317	-\$0.07891	0.98985	-0.27648	0.05785	0.05785	\$0.84719
		1.02390	-0.02317	-\$0.07891	0.92182	-0.27648	0.05785	0.05785	\$0.77122
									\$0.70319
04-01-10	Min Chg = + Therms used times 200	\$140.68 \$0.46450	0	-\$0.14269	\$140.68	-0.27648	0.05785	0.05785	\$140.68
	201-1000	1.16790	0	-\$0.14269	1.02521	-0.27648	0.05785	0.05785	\$0.10318
	1001+	1.09193	0	-\$0.14269	0.94924	-0.27648	0.05785	0.05785	\$0.80658
		1.02390	0	-\$0.14269	0.88121	-0.27648	0.05785	0.05785	\$0.73061
									\$0.66258
01-01-10	Min Chg = + Therms used times 200	\$140.68 \$0.46450	0	-\$0.14269	\$140.68	-0.27648	0.0379	0.0379	\$140.68
	201-1000	1.16790	0	-\$0.14269	1.02521	-0.27648	0.0379	0.0379	\$0.08323
	1001+	1.09193	0	-\$0.14269	0.94924	-0.27648	0.0379	0.0379	\$0.78663
		1.02390	0	-\$0.14269	0.88121	-0.27648	0.0379	0.0379	\$0.71066
									\$0.64263
11-01-09	Min Chg = + Therms used times 200	\$140.43 \$0.46450	0	-\$0.14269	\$140.43	-0.27648	0.03775	0.03775	\$140.43
	201-1000	1.16665	0	-\$0.14269	1.02396	-0.27648	0.03775	0.03775	\$0.08308
	1001+	1.08967	0	-\$0.14269	0.94698	-0.27648	0.03775	0.03775	\$0.78523
		1.02177	0	-\$0.14269	0.87908	-0.27648	0.03775	0.03775	\$0.70825
									\$0.64035

H6

Date of Change	USAGE	Base Rates	Adjustment For			Subtotal	Adjustment For			Total As Billed		
			Sch 150	Sch 155	Sch 156		Sch 159	Sch 191				
12-01-10	Min Chg = + # Therms used times	\$365.64 \$0.17349 0.90477 0.82685 0.75634 0.71205 0.68684	8th	9th	13th	365.64 0.07344 0.80472 0.72680 0.65629 0.61200 0.58679	16th	0	0.05478 0.05478 0.05478 0.05478 0.05478 0.05478	12th	\$365.64 \$0.12822 \$0.85950 \$0.78158 \$0.71107 \$0.66678 \$0.64157	GRC
11-01-10	Min Chg = + # Therms used times	\$342.46 \$0.45006 1.13498 1.08794 1.01875 0.97529 0.96341	7th	9th	13th	342.46 0.35001 1.03493 0.98789 0.91870 0.87524 0.86336	15th	-0.27657 -0.27657 -0.27657 -0.27657 -0.27657 -0.27657	0.05456 0.05456 0.05456 0.05456 0.05456 0.05456	11th	\$342.46 \$0.12800 \$0.81292 \$0.76588 \$0.69669 \$0.65323 \$0.64135	PGA
04-01-10	Min Chg = + # Therms used times	\$342.46 \$0.45006 1.13498 1.08794 1.01875 0.97529 0.96341	7th	8th	12th	342.46 0.31789 1.00281 0.95577 0.88658 0.84312 0.83124	15th	-0.27657 -0.27657 -0.27657 -0.27657 -0.27657 -0.27657	0.05456 0.05456 0.05456 0.05456 0.05456 0.05456	11th	\$342.46 \$0.09588 \$0.78080 \$0.73376 \$0.66457 \$0.62111 \$0.60923	DSM
01-01-10	Min Chg = + # Therms used times	\$342.46 \$0.45006 1.13498 1.08794 1.01875 0.97529 0.96341	7th	8th	12th	342.46 0.31789 1.00281 0.95577 0.88658 0.84312 0.83124	15th	-0.27657 -0.27657 -0.27657 -0.27657 -0.27657 -0.27657	0.03537 0.03537 0.03537 0.03537 0.03537 0.03537	10th	\$342.46 \$0.07669 \$0.76161 \$0.71457 \$0.64538 \$0.60192 \$0.59004	GRC
11-01-09	Min Chg = + # Therms used times	\$342.46 \$0.45006 1.13498 1.08612 1.01704 0.97365 0.96179	6th	8th	12th	342.46 0.31789 1.00281 0.95395 0.88487 0.84148 0.82962	15th	-0.27657 -0.27657 -0.27657 -0.27657 -0.27657 -0.27657	0.03524 0.03524 0.03524 0.03524 0.03524 0.03524	9th	\$342.46 \$0.07656 \$0.76148 \$0.71262 \$0.64354 \$0.60015 \$0.58829	PGA

Schedule 121

Handwritten annotations on the table include circled values in the 'Subtotal' and 'Adjustment For' columns, and handwritten numbers in the 'Adjustment For' columns. For example, in the 12-01-10 row, the 16th adjustment is circled and has '0' written next to it. In the 11-01-10 row, the 15th adjustment is circled and has '83478', '78774', '71855', and '67509' written next to it. In the 01-01-10 row, the 15th adjustment is circled and has '85841', '81137', '74218', and '69872' written next to it. In the 11-01-09 row, the 15th adjustment is circled and has '68632' written next to it.

H7

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 156

PURCHASE GAS COST ADJUSTMENT - WASHINGTON

APPLICABLE:

To Customers in the State of Washington where the Company has natural gas service available.

PURPOSE:

To pass through increases or decreases in natural gas costs to become effective as noted below. Additional gas cost changes are also shown on Schedule 150. The rate adjustments shown on this Schedule and Schedule 150 must be added together to determine the net gas cost change.

RATE:

- (a) The rates of gas Schedule 101 is to be decreased by 27.639¢ per therm in all blocks of these rate schedules. (R)
- (b) The rates of gas Schedules 111 and 112 are to be decreased by 27.648¢ per therm in all blocks. (R)
- (c) The rates of gas Schedules 121 and 122 are to be decreased by 27.657¢ per therm in all blocks. (R)
- (d) The rates of interruptible Schedules 131 and 132 are to be decreased by 27.633¢ per therm in all blocks. (R)
- (e) The rates of transportation Schedule 146 are to be increased by 0.000¢ per therm in all blocks. (R)

WEIGHTED AVERAGE GAS COST:

The above rate changes are based on the following weighted average cost of gas:

	<u>Demand</u>	<u>Commodity</u>	<u>Total</u>
Schedule 101	9.369¢ (I)	48.877¢ (R)	58.246¢ (R)
Schedule 111 & 112	9.096¢ (I)	48.877¢ (R)	57.973¢ (R)
Schedule 121 & 122	7.560¢ (I)	48.877¢ (R)	56.437¢ (R)
Schedule 131 & 132	5.759¢ (I)	48.877¢ (R)	54.636¢ (R)
Schedule 146	0.054¢	0.000¢	0.054¢

The above amounts do not include revenue sensitive items.

SPECIAL TERMS AND CONDITIONS:

The rates named herein are subject to increases as set forth in Tax Adjustment Schedule 158.

Issued September 14, 2009

Effective November 1, 2009

Issued by Avista Corporation
By Kelly Norwood, Vice-President, State & Federal Regulation

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 150

PURCHASE GAS COST ADJUSTMENT - WASHINGTON

APPLICABLE:

To Customers in the State of Washington where Company has natural gas service available.

PURPOSE:

To pass through increases or decreases in natural gas costs to become effective as noted below. Additional gas cost changes are also shown on Schedule 156. The rate adjustments shown on this Schedule and Schedule 156 must be added together to determine the net gas cost change.

RATE:

- (a) The rates of gas Schedule 101 is to be decreased by 2.297¢ per therm in all blocks of these rate schedules. (R)
- (b) The rates of gas Schedules 111 and 112 are to be decreased by 2.317¢ per therm in all blocks. (R)
- (c) The rates of gas Schedules 121 and 122 are to be decreased by 2.363¢ per therm in all blocks. (R)
- (d) The rates of interruptible Schedules 131 and 132 are to be decreased by 2.468¢ per therm in all blocks. (R)
- (e) The rates of transportation Schedule 146 are to be decreased by 0.000¢ per therm in all blocks. (R)

WEIGHTED AVERAGE GAS COST:

The above rate changes are based on the following weighted average cost of gas as of the effective date shown below and supersede the rates shown on Schedule 156:

	<u>Demand</u>	<u>Commodity</u>	<u>Total</u>
Schedule 101	10.132¢ (I)	45.849¢ (R)	55.981¢ (R)
Schedule 111 & 112	9.840¢ (I)	45.849¢ (R)	55.689¢ (R)
Schedule 121/122	8.262¢ (I)	45.849¢ (R)	54.111¢ (R)
Schedule 131/132	6.363¢ (I)	45.849¢ (R)	52.212¢ (R)
Schedule 146	0.054¢	0.000¢	0.054¢

The above amounts do not include revenue sensitive items.

BALANCING ACCOUNT:

The Company will maintain a Purchase Gas Adjustment (PGA) Balancing Account whereby monthly entries into this Balancing Account will be made to reflect differences between the actual purchased gas costs collected from customers and the

Issued September 15, 2010

Effective November 1, 2010

Issued by Avista Corporation
By *Kelly D. Norwood* Kelly D. Norwood, Vice President, State and Federal Regulation

Weather Sensitivity Regression Summary for Jan 2000 to Dec 2009

Adj R ²	Dependent Variable	Shoulder Mo Heating		Winter Mo Heating		Usage/Cust		Usage/Cust 2009 Low	Durbin Watson Test Result
		Apr, May, Jun, Oct, Nov	Heating	Dec, Jan, Feb, Mar	Heating	Base Load	2009 Low		
Washington Gas									
0.973	WR101	0.0965	0.1066	0.1066	7	15	Corrected with AR(1)		
0.98	WC101	0.2302	0.2569	0.2569	0	18	Corrected with AR(1),(2),(3)		
0.950	WI101	0.3512	0.4329	0.4329	0	11	Corrected with AR(1)		
0.971	WT101	0.1059	0.1192	0.1192	7	15	Corrected with AR(1)		
0.925	WR111	2.1527	2.2425	2.2425	542	436	Corrected with AR(1)		
0.976	WC111	2.3052	2.5724	2.5724	463	493	Corrected with AR(1)		
0.905	WI111	3.0035	3.8918	3.8918	2,211	1,401	Corrected with AR(1),(2)		
0.976	WT111	2.3420	2.5988	2.5988	491	504	Corrected with AR(1)		
0.881	WC121	10.6105	12.0566	12.0566	12,055	8,625	Corrected with AR(1)		
Idaho Gas									
0.985	IR101	0.0797	0.0875	0.0875	13	14	Corrected with AR(1)		
0.979	IC101	0.2116	0.2226	0.2226	-8	14	Corrected with AR(1),(2),(3)		
0.965	II101	0.4114	0.4319	0.4319	-37	8	Corrected with AR(1),(2),(3)		
0.981	IT101	0.0885	0.0995	0.0995	13	14	Corrected with AR(1)		
0.94	IR111	1.0889	1.1846	1.1846	409	313	Corrected with AR(1)		
0.969	IC111	1.4360	1.7292	1.7292	667	666	Corrected with AR(1)		
0.873	II111	4.8298	5.2072	5.2072	2,102	1695	Corrected with AR(1)		
0.968	IT111	1.4996	1.7904	1.7904	705	676	Corrected with AR(1)		

Dependent Variable Name Code

- | | | |
|-----------------------------|-----------------------|----------------------------|
| <i>1st letter</i> | <i>2nd letter</i> | <i>Numerical reference</i> |
| W = Washington Jurisdiction | R = Residential Class | Rate Schedule |
| I = Idaho Jurisdiction | C = Commercial Class | |
| | I = Industrial Class | |
| | T = Total Schedule | |

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Spokane AP Weather Station
Heating Degree Day History

	July	August	September	October	November	December	January	February	March	April	May	June	Heating Season Total
1	2009 - 2010	17	23	103	668	834	1,252	919	733	538	420	190	6,448
2	2008 - 2009	8	52	142	529	785	1,328	1,204	936	586	303	93	6,923
3	2007 - 2008	0	27	194	553	894	1,126	1,239	880	683	274	176	6,998
4	2006 - 2007	8	30	170	552	879	1,122	1,208	684	548	270	136	6,471
5	2005 - 2006	11	22	229	489	919	1,258	905	812	525	301	104	6,524
6	2004 - 2005	16	34	204	480	857	1,020	1,128	711	503	260	166	6,221
7	2003 - 2004	9	1	151	418	1,056	1,083	1,196	668	455	315	131	6,428
8	2002 - 2003	28	26	219	678	839	962	957	745	588	365	90	6,382
9	2001 - 2002	33	20	100	588	744	1,136	1,063	938	581	412	137	6,686
10	2000 - 2001	51	43	285	572	1,134	1,245	1,168	795	634	320	201	7,508
11	1999 - 2000	75	36	181	540	703	1,030	1,143	799	496	363	142	6,416
12	1998 - 1999	0	20	101	565	748	1,119	1,010	769	594	448	186	6,396
13	1997 - 1998	35	15	116	549	785	1,098	1,058	721	505	276	90	5,997
14	1996 - 1997	35	49	281	603	949	1,241	1,130	794	642	264	154	7,070
15	1995 - 1996	21	88	146	648	742	1,120	1,217	880	556	471	143	7,077
16	1994 - 1995	26	13	81	558	970	1,071	1,045	771	578	262	170	6,316
17	1993 - 1994	151	83	217	457	1,063	1,051	904	713	469	262	160	6,528
18	1992 - 1993	32	60	232	481	916	1,297	1,331	834	578	192	165	7,220
19	1991 - 1992	15	16	108	574	918	992	1,024	598	477	206	61	5,739
20	1990 - 1991	37	42	54	610	774	1,356	1,212	866	568	406	248	6,889
21	1989 - 1990	22	76	149	554	805	1,048	976	739	454	373	166	6,330
22	1988 - 1989	47	16	240	361	856	1,171	1,113	873	473	364	65	6,784
23	1987 - 1988	51	50	116	474	799	1,206	1,240	775	477	330	173	6,541
24	1986 - 1987	81	4	311	488	902	1,193	1,186	710	417	253	86	6,462
25	1985 - 1986	0	64	343	622	1,363	1,409	1,076	680	595	357	67	7,503
26	1984 - 1985	21	18	264	662	870	1,381	1,345	895	501	280	128	7,482
27	1983 - 1984	55	2	230	468	765	1,508	1,065	715	621	460	194	6,963
28	1982 - 1983	62	17	193	582	996	1,163	897	672	558	285	113	6,285
29	1981 - 1982	73	7	209	584	747	1,088	1,196	761	639	328	76	6,620
30	1980 - 1981	19	77	195	543	854	977	992	741	570	395	243	6,473
	1981 - 2010 30-Year Average	35	34	185	548	882	1,168	1,105	774	547	327	142	6,655

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

ELIMINATE
B & O TAXES
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business	(\$5,026)	(\$5,026)	
2	Total Transportation	(90)	(90)	
3	Other Revenues			
4	Total Gas Revenues	(5,116)	(5,116)	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	(5,112)	(5,112)	0
17	Total Distribution	(5,112)	(5,112)	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses	0		
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	(5,112)	(5,112)	0
26	Operating Income before FIT	(4)	(4)	0
Federal Income Taxes				
27	Current Accrual	35.0%	(1)	(1)
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	(\$3)	(\$3)	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$0	\$0	\$0

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AVISTA UTILITIES
ELIMINATE B & O TAXES
TWELVE MONTHS ENDED DECEMBER 31, 2010
Gas

	<u>Washington</u>	<u>Idaho</u>
Expense per Account 408.12 <i>(Results Report G-OTX-12A)</i>	① 5,112,214	1,129,625
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	① (667)	
B&O Taxes Collected through Schedule 158 and 158A	<u>5,115,914</u>	<u>1,130,779</u>
Net Impact on NOI Before FIT <i>(before ID SIT)</i>	<u>(\$4,367)</u>	<u>(\$1,154)</u>

For WA & ID this adjustment eliminates the impact of Schedule 158 and WA Sch 158A from both revenues & expense.

Σ① = 5,111,547

**AVISTA UTILITIES
B & O TAX COLLECTED
TWELVE MONTHS ENDED DECEMBER 31, 2010
GAS**

DESCRIPTION	CLASS	Schedule 158	Schedule 158A <i>(1)</i>	12ME 12/10 Total
WASHINGTON				
GENERAL BUSINESS				
Residential	1	3,140,061.41	-20.69	3,140,040.72
Firm - Commercial	21	1,851,564.01	-646.60	1,850,917.41
Interruptible - Commercial	22	27,457.96		27,457.96
Firm - Misc Industrial	31	22,183.09		22,183.09
Interruptible - Misc Industrial	41	0.00		0.00
PGA Adj Commercial Lg Cust	16	-14,485.83		-14,485.83
PGA Adj Industrial Lg Cust	17	-30.10		-30.10
Total General Business		5,026,750.54	-667.29	5,026,083.25
OTHER REVENUES				
-Gas Transportation - Commercial	91	65,761.86		65,761.86
-Gas Transportation - Industrial	92	24,068.85		24,068.85
Total Other Revenues		89,830.71	0.00	89,830.71
TOTAL		5,116,581.25	-667.29	5,115,913.96
<i>(2) Reverse Interdepartmental</i>	80	86.37		86.37

DESCRIPTION	CLASS	SCH	12ME 12/10
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IDAHO			
GENERAL BUSINESS			
Residential	1	158	719,340.78
Commercial-Firm	21	158	394,988.69
Commercial-Interruptible	22	158	2,972.43
Industrial-Firm-Misc	31	158	6,620.30
Industrial-Interruptible	41	158	0.00
PGA Adj Commercial Lg Cust	16	158	-624.18
PGA Adj Industrial Lg Cust	17	158	-67.16
			1,123,230.86
OTHER REVENUES			
-Gas Transportation - Commercial	91	158	7,547.74
-Gas Transportation - Industrial	92	158	0.00
Total Other Revenues			7,547.74
TOTAL			1,130,778.60
<i>(2) Reverse Interdepartmental</i>	80	158	0.00
SYSTEM TOTAL			6,246,692.56
			0.00

(1) Schedule 158A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Gas Revenue Meters Report by Location Twelve Months Ended for Report Date : '12/31/2010' , Revenue Class : '%'

Rate Schedule Num:158

State Cdr Ferc Accel Revenue Class ID	Period	201001	201002	201003	201004	201005	201006	201007	201008	201009	201010	201011	201012	12 Month Total
480000 01		116,374.52	94,188.54	81,110.66	72,020.38	55,967.23	36,652.22	24,066.63	18,818.77	20,607.38	26,621.48	56,079.90	116,833.07	719,340.78
481200 16		-	-	-	-	-	-	-	-	-	-	(624.18)	-	(624.18)
481250 21		68,412.09	51,327.95	42,931.40	37,259.80	28,989.19	19,050.96	14,081.41	12,207.32	13,052.27	14,858.69	28,668.89	64,148.72	394,988.69
481250 22		300.06	301.56	308.16	292.15	266.02	233.93	192.52	169.09	171.58	187.26	255.78	294.32	2,972.43
481300 17		-	-	-	-	-	-	-	-	-	-	(67.16)	-	(67.16)
481300 31		938.71	773.20	667.79	507.70	427.29	347.09	455.65	346.88	353.73	343.32	522.32	936.62	6,620.30
489300 91		1,115.59	711.58	681.61	621.39	595.37	572.62	569.24	415.30	430.79	450.80	573.62	811.83	7,547.74
		187,138.97	147,302.83	125,699.62	110,701.42	86,245.10	56,856.82	39,365.45	31,957.36	34,615.75	42,461.55	85,409.17	183,024.56	1,130,778.60
WA 480000 01		517,069.67	402,526.12	359,662.37	322,294.03	235,036.76	163,999.03	110,638.71	88,475.98	88,872.83	116,554.69	230,902.40	504,028.82	3,140,061.41
481200 16		-	-	-	-	-	-	-	-	-	-	(14,485.83)	-	(14,485.83)
481250 21		301,148.09	233,499.47	204,026.57	185,003.53	133,418.52	95,854.32	68,181.10	58,884.06	58,879.78	75,453.59	134,370.10	302,844.88	1,851,564.01
481250 22		3,833.70	3,024.02	2,704.85	2,708.55	2,714.13	1,963.45	1,609.22	1,201.29	1,031.58	1,478.07	1,929.10	3,260.00	27,457.96
481300 17		-	-	-	-	-	-	-	-	-	-	(30.10)	-	(30.10)
481300 31		3,904.35	3,000.34	2,670.22	2,116.66	1,821.32	921.37	594.43	475.33	465.63	685.59	1,571.18	3,956.67	22,183.09
484000 80		97.86	95.03	79.61	75.65	53.13	(401.28)	-	-	-	-	0.02	86.35	86.37
489300 91		18,146.61	6,345.79	5,594.21	5,139.94	4,451.79	3,973.94	3,105.08	2,616.65	2,692.99	3,164.70	4,248.37	6,281.79	65,761.86
92		1,773.58	1,809.95	1,942.80	2,110.93	2,297.18	1,891.82	2,110.65	1,945.24	2,048.30	1,766.66	2,257.03	2,114.71	24,068.65
		845,973.86	650,300.72	576,680.63	519,449.29	379,792.83	288,202.65	186,239.19	153,598.55	153,991.11	199,103.30	360,762.27	822,573.22	5,116,667.62
Total		1,033,112.83	797,603.55	702,380.25	630,150.71	466,037.93	325,059.47	225,604.64	185,555.91	188,606.86	241,564.85	446,171.44	1,005,597.78	6,247,446.22

Gas Revenue Meters Report by Location Twelve Months Ended for Report Date : '12/31/2010' , Revenue Class : '%'

Rate Schedule Num:158A

State Cde	Ferc. Acct	Revenue Class	Revenue Amt												Month Total
			201001	201002	201003	201004	201005	201006	201007	201008	201009	201010	201011	201012	
WA	480000	01	-0.88	-0.99	-2.2	-2.94	-2.51	-0.75	-0.94	-0.85	-0.76	-1.06	-2.59	-4.22	-20.69
	481200	21	-66.98	-66.47	-62.93	-77.84	-51.96	-34.48	-27.16	-30.14	-26.99	-27.21	-52.08	-122.36	-646.6
Total			-67.86	-67.46	-65.13	-80.78	-54.47	-35.23	-28.10	-30.99	-27.75	-28.27	-54.67	-126.58	-667.29

Transaction Analysis Selection: Accounting Period : '2010%' , GI Ferc Account : '408120' , Statind Parameter 1 : 'DL'

Ferc Acct Service	ED	Jurisdiction	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408120	ED	ID	3,011,831.21	3,011,831.21	0.00	0.00
		WA	14,849,283.13	14,849,283.13	0.00	0.00
			17,861,114.34	17,861,114.34	0.00	0.00
		GD	1,129,624.77	0.00	1,129,624.77	0.00
		OR	3,584,582.99	0.00	0.00	3,584,582.99
		WA	5,112,214.33	0.00	5,112,214.33	0.00
			9,826,422.09	0.00	6,241,839.10	3,584,582.99
		Total	27,687,536.43	17,861,114.34	6,241,839.10	3,584,582.99

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

PROPERTY TAX
ADJUSTMENT
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes	1	1	0
13	Total Underground Storage	1	1	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	0	0	0
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes	1	1	0
24	Total Admin. & General	1	1	0
25	Total Gas Expense	2	2	0
26	Operating Income before FIT	(2)	(2)	0
Federal Income Taxes				
27	Current Accrual (at 35%)	(1)	(1)	0
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	(\$1)	(\$1)	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$0	\$0	\$0

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AVISTA UTILITIES

Property Tax Adjustment-Gas
For the Twelve Months Ended December 31, 2010

		System	Washington	Idaho
Property Tax Adjustment				
Underground Storage		-5,928	-4,114	-1,814
Distribution		-78,850	-79,121	271
Administrative and General		-1,048	-718	-330
Idaho SIT	0.015093	28		28
Total expenses		-85,798	-83,953	-1,845
Operating income before FIT		85,798	83,953	1,845
FIT	0.350	30,030	29,384	646
Net operating income		55,768	54,569	1,199

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AVISTA UTILITIES

Property Tax Adjustment-Gas
For the Twelve Months Ended December 31, 2010

Functionalization based on Plant Balances at 12/31/2009

	System	Washington	Idaho
Underground Storage	-5,928	-5,944	16
Distribution	-78,850	-79,121	271
General	-1,048	-1,053	5
Total	-85,825	-86,118	293

Allocation Percentages

Underground Storage	6.902%	5.630%
Distribution	91.875%	92.655%
General	1.223%	1.715%
Total	100.000%	100.000%

	Alloc.	System	Washington	Idaho
WA Property Tax Adjustment				
Underground Storage	1C	-5,944	-4,125	-1,819
Distribution	99	-79,121	-79,121	0
General	4	-1,053	-721	-332
Total		-86,118	-83,967	-2,151
ID Property Tax Adjustment				
Underground Storage	1C	16	11	5
Distribution	99	271	0	271
General	4	5	3	2
Total		292	14	278
Underground Storage Total		-5,928	-4,114	-1,814
Distribution Total		-78,850	-79,121	271
General Total		-1,048	-718	-330
Total Adjustment		-85,826	-83,953	-1,873

Allocation Notes

System Contract Demand--SGS-1	1C	100.000%	69.400%	30.600%
Jurisdictional 4 Factor	4	100.000%	68.518%	31.482%
Direct	99	0.000%	0.000%	0.000%

AVISTA UTILITIES

Property Tax Adjustment
For the Twelve Months Ended December 31, 2010

	<u>Electric</u>	<u>Gas</u>
<u>Washington</u>		
Current Period Expense	6,520,000	1,756,000
Accrual per Results by State (Situs)	6,156,264	1,842,118
Adjustment	363,736	(86,118)
<u>Idaho</u>		
Current Period Expense	3,830,000	803,000
Accrual per Results by State (Situs)	3,829,944	802,707
Adjustment	56	293
<u>Montana</u>		
Current Period Expense	6,615,000	
Accrual per Results by State (Situs)	6,611,032	
Adjustment	3,968	
<u>Oregon</u>		
Current Period Expense	8,000	
Cyote Springs Expense for 2010	1,843,000	
Subtotal Expense	1,851,000	
Accrual per Results by State (Situs)	1,848,307	
Adjustment	2,693	
<u>Colstrip Indirect (Note 1)</u>		
Current Period Expense	4,680	
Accrual per Results	3,129	
Adjustment	1,551	
Total	372,004	(85,825)
Remove Colstrip Indirect	(1,551)	
Total	370,453	-85,825
<u>Total</u>		
Current Period Expense	16,977,680	2,559,000
Amount reflected in results (E-OTX-12A & G-OTX-12A)	18,448,676	2,644,825
Adjustment	(1,470,996)	(85,825)

Note 1 This amount is related to property tax that we are paying to PacifiCore for our portion of an indirect property tax. This amount does not fluctuate and is immaterial to the total property tax adjustment.

PROPERTY TAX ESTIMATES FOR 2011 - to Karen Schuh on February 10, 2011

	Actual (Accrued OR) 2009
SUMMARY:	
ELECTRIC:	
WASHINGTON	4,876
EST ADJ TO WASH	3,190
IDAHO	6,164
MONTANA	6
OREGON - Transm line only	1,856
OREGON - Coyote Springs II	
SUBTOTAL	16,092
GAS:	
WASHINGTON	1,433
IDAHO	722
OREGON	1,649
OTHER	0
SUBTOTAL	3,804
TOTAL EST TAX	19,896

Actual /Estimate 2010
6,520
3,830
6,615
8
1,843
18,816
1,756
803
1,651
0
4,210
23,026

Estimate 2011
6,884
4,167
7,008
8
1,911
19,978
1,854
842
1,790
0
4,485
24,463

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AVISTA UTILITIES
 GAS ADJUSTMENT SUMMARY
 TWELVE MONTHS ENDED DECEMBER 31, 2010
 (000'S OF DOLLARS)

UNCOLLECTIBLE
 EXPENSE
 GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	0		0
17	Total Distribution	0	0	0
18	Customer Accounting	(169)	(169)	0
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	(169)	(169)	0
26	Operating Income before FIT	169	169	0
Federal Income Taxes				
27	Current Accrual	35.0%	59	59
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$110	\$110	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$0	\$0	\$0

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**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2010**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	1,987,677	1,571,627	416,050
Less:			
Accrual for Write-offs (2)	<u>1,674,638</u>	<u>1,099,467</u> JSS - 02/10/11	<u>575,171</u> JSS - 02/10/11
Equals			
Net Under (Over) Accrued	<u>313,039</u>	<u>472,160</u>	<u>(159,121)</u>
GAS			
Actual Net Write-offs (1)	625,697	520,250	105,447
Less:			
Accrual for Write-offs (2)	<u>1,036,599</u>	<u>688,944</u> JSS - 02/10/11	<u>347,655</u> JSS - 02/10/11
Equals			
Net Under (Over) Accrued	<u>(410,902)</u>	<u>(168,694)</u>	<u>(242,208)</u>

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.



ALLOCATION OF WRITE-OFFS TO SERVICES:

	<u>Sales to Ultimate Customers (1)</u> (a)	<u>Percent</u> (b)	<u>Allocated Net Write-offs (2)</u> (c)
WASHINGTON TOTALS			
Electric	434,408,055	75.130%	1,571,627
Gas	143,833,904	24.870%	520,250
Total	<u>578,241,959</u>	100.000%	<u>2,091,877</u>
IDAHO TOTALS			
Electric	249,932,180	79.780%	416,050
Gas	63,331,773	20.220%	105,447
Total	<u>313,263,953</u>	100.000%	<u>521,497</u>
Total Company	<u>891,505,912</u>		<u>2,613,374</u>

- (1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.
- (2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>
<u>Washington</u>		
Write-Offs WA	200	<u>3,567,507</u> JSS - 02/10/11
Reinstatements WA	600	<u>(920,369)</u> JSS - 02/10/11
Recoveries WA	700	<u>(575,261)</u> JSS - 02/10/11
		2,091,877
<u>Idaho</u>		
Write-Offs ID	200	<u>1,354,553</u> JSS - 02/10/11
Reinstatements ID	600	<u>(408,706)</u> JSS - 02/10/11
Recoveries ID	700	<u>(424,350)</u> JSS - 02/10/11
		521,497

2,613,374

(0) check

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GL Account Balance

Ferc Acct	Jurisdiction	Ferc Acct Desc	Accountin	Accountin	Beginning Balance	Monthly Activity	Ending Balance
144200	ID	ACCUMULATED RETAIL WRITE-OFFS	2010	201001	21,029,791.93	77,023.04	21,106,814.97
		ACCUMULATED RETAIL WRITE-OFFS	2010	201002	21,106,814.97	93,523.04	21,200,338.01
		ACCUMULATED RETAIL WRITE-OFFS	2010	201003	21,200,338.01	97,228.00	21,297,566.01
		ACCUMULATED RETAIL WRITE-OFFS	2010	201004	21,297,566.01	135,507.03	21,433,073.04
		ACCUMULATED RETAIL WRITE-OFFS	2010	201005	21,433,073.04	158,328.90	21,591,401.94
		ACCUMULATED RETAIL WRITE-OFFS	2010	201006	21,591,401.94	159,089.55	21,750,491.49
		ACCUMULATED RETAIL WRITE-OFFS	2010	201007	21,750,491.49	138,031.14	21,888,522.63
		ACCUMULATED RETAIL WRITE-OFFS	2010	201008	21,888,522.63	135,678.19	22,024,200.82
		ACCUMULATED RETAIL WRITE-OFFS	2010	201009	22,024,200.82	102,610.25	22,126,811.07
		ACCUMULATED RETAIL WRITE-OFFS	2010	201010	22,126,811.07	103,392.96	22,230,204.03
		ACCUMULATED RETAIL WRITE-OFFS	2010	201011	22,230,204.03	91,793.83	22,321,997.86
		ACCUMULATED RETAIL WRITE-OFFS	2010	201012	22,321,997.86	62,347.20	22,384,345.06
Total for ID					260,001,213.80	1,354,553.13	261,355,766.93
WA		ACCUMULATED RETAIL WRITE-OFFS	2010	201001	44,724,812.75	239,246.75	44,964,059.50
		ACCUMULATED RETAIL WRITE-OFFS	2010	201002	44,964,059.50	240,984.45	45,205,043.95
		ACCUMULATED RETAIL WRITE-OFFS	2010	201003	45,205,043.95	262,539.32	45,467,583.27
		ACCUMULATED RETAIL WRITE-OFFS	2010	201004	45,467,583.27	357,426.44	45,825,009.71
		ACCUMULATED RETAIL WRITE-OFFS	2010	201005	45,825,009.71	352,793.53	46,177,803.24
		ACCUMULATED RETAIL WRITE-OFFS	2010	201006	46,177,803.24	352,018.15	46,529,821.39
		ACCUMULATED RETAIL WRITE-OFFS	2010	201007	46,529,821.39	306,697.69	46,836,519.08
		ACCUMULATED RETAIL WRITE-OFFS	2010	201008	46,836,519.08	313,653.74	47,150,172.82
		ACCUMULATED RETAIL WRITE-OFFS	2010	201009	47,150,172.82	294,963.61	47,445,136.43
		ACCUMULATED RETAIL WRITE-OFFS	2010	201010	47,445,136.43	318,443.83	47,763,580.26
		ACCUMULATED RETAIL WRITE-OFFS	2010	201011	47,763,580.26	283,900.60	48,047,480.86
		ACCUMULATED RETAIL WRITE-OFFS	2010	201012	48,047,480.86	264,838.48	48,312,319.34
Total for WA					556,137,023.26	3,587,506.59	559,724,529.85
144600	ID	ACCUMULATED RETAIL REINSTATEME	2010	201001	(3,737,801.78)	(37,974.16)	(3,775,775.94)
		ACCUMULATED RETAIL REINSTATEME	2010	201002	(3,775,775.94)	(39,774.58)	(3,815,550.52)
		ACCUMULATED RETAIL REINSTATEME	2010	201003	(3,815,550.52)	(31,854.91)	(3,847,405.43)
		ACCUMULATED RETAIL REINSTATEME	2010	201004	(3,847,405.43)	(42,246.83)	(3,889,652.26)
		ACCUMULATED RETAIL REINSTATEME	2010	201005	(3,889,652.26)	(26,910.37)	(3,916,562.63)
		ACCUMULATED RETAIL REINSTATEME	2010	201006	(3,916,562.63)	(37,300.13)	(3,953,862.76)
		ACCUMULATED RETAIL REINSTATEME	2010	201007	(3,953,862.76)	(32,754.20)	(3,986,616.96)
		ACCUMULATED RETAIL REINSTATEME	2010	201008	(3,986,616.96)	(35,261.16)	(4,021,878.12)
		ACCUMULATED RETAIL REINSTATEME	2010	201009	(4,021,878.12)	(31,893.51)	(4,053,771.63)
		ACCUMULATED RETAIL REINSTATEME	2010	201010	(4,053,771.63)	(30,594.62)	(4,084,366.25)
		ACCUMULATED RETAIL REINSTATEME	2010	201011	(4,084,366.25)	(37,067.41)	(4,121,433.66)
		ACCUMULATED RETAIL REINSTATEME	2010	201012	(4,121,433.66)	(25,074.13)	(4,146,507.79)
Total for ID					(47,204,677.94)	(408,706.01)	(47,613,383.95)
WA		ACCUMULATED RETAIL REINSTATEME	2010	201001	(7,788,756.58)	(79,142.12)	(7,867,898.70)
		ACCUMULATED RETAIL REINSTATEME	2010	201002	(7,867,898.70)	(64,500.91)	(7,932,399.61)
		ACCUMULATED RETAIL REINSTATEME	2010	201003	(7,932,399.61)	(67,416.04)	(7,999,815.65)
		ACCUMULATED RETAIL REINSTATEME	2010	201004	(7,999,815.65)	(101,156.78)	(8,100,972.43)
		ACCUMULATED RETAIL REINSTATEME	2010	201005	(8,100,972.43)	(75,194.60)	(8,176,167.03)
		ACCUMULATED RETAIL REINSTATEME	2010	201006	(8,176,167.03)	(77,694.77)	(8,253,861.80)
		ACCUMULATED RETAIL REINSTATEME	2010	201007	(8,253,861.80)	(69,123.43)	(8,322,985.23)
		ACCUMULATED RETAIL REINSTATEME	2010	201008	(8,322,985.23)	(66,797.59)	(8,389,782.82)
		ACCUMULATED RETAIL REINSTATEME	2010	201009	(8,389,782.82)	(90,858.79)	(8,480,641.61)
		ACCUMULATED RETAIL REINSTATEME	2010	201010	(8,480,641.61)	(82,021.47)	(8,562,663.08)
		ACCUMULATED RETAIL REINSTATEME	2010	201011	(8,562,663.08)	(86,617.26)	(8,649,280.34)
		ACCUMULATED RETAIL REINSTATEME	2010	201012	(8,649,280.34)	(59,844.76)	(8,709,125.10)
Total for WA					(98,525,224.88)	(920,368.52)	(99,445,593.40)

K4

GL Account Balance

Ferc Acct	Jurisdiction	Ferc Acct Desc	Accountin	Accountin	Beginning Balance	Monthly Activity	Ending Balance
144700	ID	ACCUMULATED RETAIL RECOVERIES	2010	201001	(3,372,309.06)	(13,988.65)	(3,386,297.71)
		ACCUMULATED RETAIL RECOVERIES	2010	201002	(3,386,297.71)	(30,412.58)	(3,416,710.29)
		ACCUMULATED RETAIL RECOVERIES	2010	201003	(3,416,710.29)	(25,690.69)	(3,442,400.98)
		ACCUMULATED RETAIL RECOVERIES	2010	201004	(3,442,400.98)	(200,910.46)	(3,643,311.44)
		ACCUMULATED RETAIL RECOVERIES	2010	201005	(3,643,311.44)	(15,818.37)	(3,659,129.81)
		ACCUMULATED RETAIL RECOVERIES	2010	201006	(3,659,129.81)	(18,147.74)	(3,677,277.55)
		ACCUMULATED RETAIL RECOVERIES	2010	201007	(3,677,277.55)	(20,782.66)	(3,698,060.21)
		ACCUMULATED RETAIL RECOVERIES	2010	201008	(3,698,060.21)	(18,816.44)	(3,716,876.65)
		ACCUMULATED RETAIL RECOVERIES	2010	201009	(3,716,876.65)	(25,439.76)	(3,742,316.41)
		ACCUMULATED RETAIL RECOVERIES	2010	201010	(3,742,316.41)	(21,931.14)	(3,764,247.55)
		ACCUMULATED RETAIL RECOVERIES	2010	201011	(3,764,247.55)	(15,003.12)	(3,779,250.67)
		ACCUMULATED RETAIL RECOVERIES	2010	201012	(3,779,250.67)	(17,408.71)	(3,796,659.38)
		Total for ID					(43,298,188.33)
WA		ACCUMULATED RETAIL RECOVERIES	2010	201001	(7,119,721.30)	(37,258.82)	(7,156,980.12)
		ACCUMULATED RETAIL RECOVERIES	2010	201002	(7,156,980.12)	(66,177.68)	(7,223,157.80)
		ACCUMULATED RETAIL RECOVERIES	2010	201003	(7,223,157.80)	(40,525.71)	(7,263,683.51)
		ACCUMULATED RETAIL RECOVERIES	2010	201004	(7,263,683.51)	(46,539.37)	(7,310,222.88)
		ACCUMULATED RETAIL RECOVERIES	2010	201005	(7,310,222.88)	(34,141.02)	(7,344,363.90)
		ACCUMULATED RETAIL RECOVERIES	2010	201006	(7,344,363.90)	(44,048.60)	(7,388,412.50)
		ACCUMULATED RETAIL RECOVERIES	2010	201007	(7,388,412.50)	(45,147.91)	(7,433,560.41)
		ACCUMULATED RETAIL RECOVERIES	2010	201008	(7,433,560.41)	(41,421.27)	(7,474,981.68)
		ACCUMULATED RETAIL RECOVERIES	2010	201009	(7,474,981.68)	(96,313.75)	(7,571,295.43)
		ACCUMULATED RETAIL RECOVERIES	2010	201010	(7,571,295.43)	(46,513.85)	(7,617,809.28)
		ACCUMULATED RETAIL RECOVERIES	2010	201011	(7,617,809.28)	(37,001.34)	(7,654,810.62)
		ACCUMULATED RETAIL RECOVERIES	2010	201012	(7,654,810.62)	(40,171.31)	(7,694,981.93)
		Total for WA					(88,558,999.43)

K5

Twelve Month Period TWELVE MONTHS ENDED DECEMBER 31, 2010 Revised
JSS 02/10/11

Company Name AVISTA UTILITIES

Commission Fees (2) No Change - JSS
02/10/11
JSS 02/10/11

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2010 (2011 report not prepared until 4/2011)

WA 0.002000

ID 0.002039 (2) IPUC fees rate per Regulatory Fee Calculation; IPUC letter dated 4/23/2010

Federal Income Tax Rate 35.00%

Sales to Ultimate Customers JSS 02/10/11

	WA EL	WA GAS	ID EL	ID GAS	(Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports)
	434,408,055	143,833,904	249,932,180	63,331,773	

Washington Excise Tax No Change - JSS
02/11/11

	WA EL	WA GAS	Nominal Rate - from backup to Combined Excise Tax Return
	0.038730	0.038520	

Per Catherine these don't change often and she doesn't anticipate these changing next year.

Idaho Income Tax Rate*** No Change - JSS
02/10/11 (per dan
Ioutzenhiser)
JSS 02/10/11 (per
dan Ioutzenhiser)

	0.076000	
% Net Income attributable to Idaho***	0.199333	*** From 2009 Form 42 - Idaho Corporation Income Tax (unaudited) Form 42 is filed each year in October for the previous year.

(completed - JSS 02/10/11)

RESULTS OF OPERATIONS

K6

AVISTA UTILITIES
 ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

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

RefBasis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	298,043,691	0	298,043,691	197,442,213	0	197,442,213	100,601,478	0	100,601,478
99	442200	Commercial - Firm & Int.	266,393,126	0	266,393,126	183,685,391	0	183,685,391	82,707,735	0	82,707,735
1	442300	Industrial	114,433,959	0	114,433,959	50,464,011	0	50,464,011	63,969,948	0	63,969,948
99	444000	Public Street & Highway Lighting	6,702,211	0	6,702,211	4,452,118	0	4,452,118	2,250,093	0	2,250,093
99	499XXX	Unbilled Revenue	-2,232,531	0	-2,232,531	-2,425,955	0	-2,425,955	193,424	0	193,424
99	448000	Interdepartmental Revenue	999,779	0	999,779	790,277	0	790,277	209,502	0	209,502
		TOTAL SALES TO ULTIMATE CUSTOMERS	684,340,235	0	684,340,235	434,408,055	0	434,408,055	249,932,180	0	249,932,180
1	447XXX	Sales for Resale	0	256,319,131	256,319,131	0	167,017,546	167,017,546	0	89,301,585	89,301,585
		TOTAL SALES OF ELECTRICITY	684,340,235	256,319,131	940,659,366	434,408,055	167,017,546	601,425,601	249,932,180	89,301,585	339,233,765
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	567,270	0	567,270	347,369	0	347,369	219,901	0	219,901
1	453000	Sales of Water & Water Power	0	281,752	281,752	0	183,590	183,590	0	98,162	98,162
1	454000	Rent from Electric Property	2,736,303	61,256	2,797,559	1,864,849	39,914	1,904,763	871,454	21,342	892,796
1	456XXX	Other Electric Revenues	147,364	125,500,835	125,648,199	101,052	81,776,344	81,877,396	46,312	43,724,491	43,770,803
		TOTAL OTHER OPERATING REVENUE	3,450,937	125,843,843	129,294,780	2,313,270	81,999,848	84,313,118	1,137,667	43,843,995	44,981,662
		TOTAL ELECTRIC REVENUE	687,791,172	382,162,974	1,069,954,146	436,721,325	249,017,394	685,738,719	251,069,847	133,145,580	384,215,427
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	536,766	536,766	0	349,757	349,757	0	187,009	187,009
1	501000	Fuel	0	28,352,582	28,352,582	0	18,474,542	18,474,542	0	9,878,040	9,878,040
1	502000	Steam Expense	0	4,265,708	4,265,708	0	2,779,535	2,779,535	0	1,486,173	1,486,173
1	505000	Electric Expense	0	838,347	838,347	0	546,267	546,267	0	292,080	292,080
1	506000	Miscellaneous Steam Power Generation Expense	96,641	2,372,214	2,468,855	-313,598	1,545,735	1,232,137	410,239	826,479	1,236,718
1	507000	Rent	0	15,498	15,498	0	10,098	10,098	0	5,400	5,400
		MAINTENANCE									
1	510000	Supervision & Engineering	0	501,359	501,359	0	326,686	326,686	0	174,673	174,673
1	511000	Structures	0	610,113	610,113	0	397,550	397,550	0	212,563	212,563
1	512000	Boiler Plant	0	4,899,998	4,899,998	0	3,192,839	3,192,839	0	1,707,159	1,707,159
1	513000	Electric Plant	0	645,697	645,697	0	420,736	420,736	0	224,961	224,961
1	514000	Miscellaneous Steam Plant	0	661,490	661,490	0	431,027	431,027	0	230,463	230,463
		TOTAL STEAM POWER GENERATION EXP	96,641	43,699,772	43,796,413	-313,598	28,474,772	28,161,174	410,239	15,225,000	15,635,239

RESULTS OF OPERATIONS

AVISTA UTILITIES

Report ID:
E-OPS-12A

ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2010

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	324,231	1,170,906	1,495,137	156,798	793,020	949,818	167,433	377,886	545,319
3	582000	Station Expense	699,361	15,658	715,019	448,880	10,605	459,485	250,481	5,053	255,534
3	583000	Overhead Line Expense	860,042	542,946	1,402,988	604,417	367,721	972,138	255,625	175,225	430,850
3	584000	Underground Line Expense	581,319	0	581,319	359,740	0	359,740	221,579	0	221,579
3	585000	Street Light & Signal System Operation Expense	226,744	0	226,744	44,496	0	44,496	182,248	0	182,248
3	586000	Meter Expense	1,773,002	0	1,773,002	1,549,164	0	1,549,164	223,838	0	223,838
3	587000	Customer Installations Expense	779,181	11,289	790,470	383,678	7,646	391,324	395,503	3,643	399,146
3	588000	Miscellaneous Distribution Expense	3,824,689	2,602,103	6,426,792	2,889,413	1,762,326	4,651,739	935,276	839,777	1,775,053
3	589000	Rent	26,362	268,427	294,789	25,901	181,798	207,699	461	86,629	87,090
MAINTENANCE:											
3	590000	Supervision & Engineering	449,511	812,059	1,261,570	282,527	549,983	832,510	166,984	262,076	429,060
3	591000	Structures	396,786	0	396,786	244,208	0	244,208	152,578	0	152,578
3	592000	Station Equipment	668,502	116,569	785,071	503,060	78,949	582,009	165,442	37,620	203,062
3	593000	Overhead Lines	7,946,513	2,219	7,948,732	5,096,557	1,303	5,098,060	2,849,956	716	2,850,672
3	594000	Underground Lines	845,853	0	845,853	568,495	0	568,495	277,358	0	277,358
3	595000	Line Transformers	794,656	300,240	1,094,896	457,159	203,344	660,503	337,497	96,896	434,393
3	596000	Street Light & Signal System Maintenance Exp	652,322	0	652,322	439,422	0	439,422	212,900	0	212,900
3	597000	Meters	138,938	0	138,938	114,732	0	114,732	24,206	0	24,206
3	598000	Miscellaneous Distribution Expense	215,999	54,916	270,915	192,212	37,193	229,405	23,787	17,723	41,510
3	903X50	TOTAL DISTRIBUTION OPERATING EXP	21,204,011	5,897,332	27,101,343	14,360,859	3,994,088	18,354,947	6,843,152	1,903,244	8,746,396
99	E-OTX	Depreciation Expense--Distribution Plant	28,354,128	5,150	28,359,278	18,061,113	3,488	18,064,601	10,293,015	1,662	10,294,677
		Taxes Other Than FIT--Distribution	40,216,991	0	40,216,991	34,748,992	0	34,748,992	5,467,999	0	5,467,999
		TOTAL DISTRIBUTION EXPENSES	89,775,130	5,902,482	95,677,612	67,170,964	3,997,576	71,168,540	22,604,166	1,904,906	24,509,072
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	592,956	592,956	0	389,299	389,299	0	203,657	203,657
2	902000	Meter Reading Expenses	2,623,335	115,975	2,739,310	2,225,908	76,142	2,302,050	397,427	39,833	437,260
E-903	903XXXX	Customer Records & Collection Expenses	1,704,724	6,093,852	7,798,576	1,145,992	3,993,986	5,139,978	558,732	2,099,866	2,658,598
2	904000	Uncollectible Accounts	0	1,674,638	1,674,638	0	1,099,467	1,099,467	0	575,171	575,171
2	905000	Misc Customer Accounts	0	131,019	131,019	0	86,019	86,019	0	45,000	45,000
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,328,059	8,608,440	12,936,499	3,371,900	5,644,913	9,016,813	956,159	2,963,527	3,919,686
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXXX	Customer Assistance Expenses	27,475,681	495,451	27,971,132	19,885,616	325,283	20,210,899	7,590,065	170,168	7,760,233
2	909000	Advertising	32,734	842,097	874,831	24,544	552,870	577,414	8,190	289,227	297,417
2	910000	Misc Customer Service & Info Exp	0	168,978	168,978	0	110,941	110,941	0	58,037	58,037
		TOTAL CUSTOMER SERVICE & INFO EXP	27,508,415	1,506,526	29,014,941	19,910,160	989,094	20,899,254	7,598,255	517,432	8,115,687

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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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		REVENUES										
		SALES OF GAS:										
99	480000	Residential	133,455,198	0	133,455,198	91,727,283	0	91,727,283	41,727,915	0	41,727,915	0
99	4812XX	Commercial - Firm & Interruptible	68,251,928	0	68,251,928	47,940,384	0	47,940,384	20,311,544	0	20,311,544	0
99	4813XX	Industrial-Firm	3,290,764	0	3,290,764	2,099,848	0	2,099,848	1,190,916	0	1,190,916	0
99	481400	Interruptible	0	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-1,804,160	0	-1,804,160	-1,417,397	0	-1,417,397	-386,763	0	-386,763	0
99	484000	Interdepartmental Revenue	272,844	0	272,844	238,359	0	238,359	34,485	0	34,485	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	203,466,574	0	203,466,574	140,588,477	0	140,588,477	62,878,097	0	62,878,097	0
		OTHER OPERATING REVENUES:										
99	483000	Sales for Resale	157,676,953	0	157,676,953	109,008,703	0	109,008,703	48,668,250	0	48,668,250	0
99	488000	Miscellaneous Service Revenues	29,592	0	29,592	15,818	0	15,818	13,774	0	13,774	0
99	489300	Transportation For Others	3,699,103	0	3,699,103	3,245,427	0	3,245,427	453,676	0	453,676	0
99	493000	Rent from Gas Property	-237	0	-237	-297	0	-297	60	0	60	0
4	495000	Other Gas Revenues	8,920,149	70,908	8,991,057	6,183,812	48,585	6,232,397	2,736,337	22,323	2,758,660	0
		TOTAL OTHER OPERATING REVENUES	170,325,560	70,908	170,396,468	118,453,463	48,585	118,502,048	51,872,097	22,323	51,894,420	0
		TOTAL GAS REVENUES	373,792,134	70,908	373,863,042	259,041,940	48,585	259,090,525	114,750,194	22,323	114,772,517	0
		PRODUCTION EXPENSES:										
G-804	804805	City Gate Purchases	278,159,078	0	278,159,078	192,776,382	0	192,776,382	85,382,696	0	85,382,696	0
6	808XXX	Net Natural Gas Storage Transactions	-3,877,785	0	-3,877,785	-2,619,007	0	-2,619,007	-1,258,778	0	-1,258,778	0
6	811000	Gas Used for Products Extraction	-1,014,362	0	-1,014,362	-703,553	0	-703,553	-310,809	0	-310,809	0
10	813000	Other Gas Expenses	0	1,153,914	1,153,914	0	779,492	779,492	374,422	0	374,422	0
99	813010	Gas Technology Institute (GTI) Expenses	31,143	0	31,143	22,075	0	22,075	9,068	0	9,068	0
		TOTAL PRODUCTION EXPENSES	273,298,074	1,153,914	274,451,988	189,475,897	779,492	190,255,389	83,822,177	374,422	84,196,599	0
		UNDERGROUND STORAGE EXPENSES:										
1	814000	Supervision & Engineering	0	844	844	0	586	586	0	258	258	0
1	824000	Other Expenses	0	276,628	276,628	0	191,980	191,980	0	84,648	84,648	0
1	837000	Other Equipment	0	269,851	269,851	0	187,277	187,277	0	82,574	82,574	0
		TOTAL UNDERGROUND STORAGE OP. EXP	0	547,323	547,323	0	379,843	379,843	0	167,480	167,480	0
		DEPRECIATION EXPENSES:										
G-ADP	404X40	Depreciation Expense	0	501,805	501,805	0	348,253	348,253	0	153,552	153,552	0
1		Amortization Expense	0	227	227	0	158	158	0	69	69	0
G-OTX		Taxes Other Than FIT	0	172,335	172,335	0	119,600	119,600	0	52,735	52,735	0
		TOTAL UNDERGROUND STORAGE EXP	0	1,221,690	1,221,690	0	847,854	847,854	0	373,836	373,836	0

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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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	164,847	547,961	712,808	0	0	0	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	538,556	43,566	602,122
3	875000	Measuring & Reg Sta Exp-General	103,792	0	103,792	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											
G-ADP		Depreciation	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-OTK		Taxes Other Than FIT	9,753,043	62,328	9,815,371	6,326,988	43,516	6,370,504	3,426,055	18,812	3,444,867
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	3,439,098	5,414,550	467,223	1,736,778	2,204,001
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	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

K9

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

REGULATORY EXPENSE
ADJUSTMENT
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
	Production			
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
	Underground Storage			
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
	Distribution			
14	Operating Expenses			
15	Depreciation			
16	Taxes	0		0
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
	Administrative and General			
21	Operating Expenses	(133)	(133)	0
22	Depreciation			
23	Taxes			
24	Total Admin. & General	(133)	(133)	0
25	Total Gas Expense	(133)	(133)	0
26	Operating Income before FIT	133	133	0
	Federal Income Taxes			
27	Current Accrual	35.0%	47	47
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$86	\$86	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$0	\$0	\$0

L1

Avista Utilities
Calculation of Regulatory Expense Adjustment - Gas
Twelve Months Ended December 31, 2010

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense: (1)			
WUTC	287,649	287,649	
IPUC	129,162		129,162
TOTAL REVISED EXP	<u>416,811</u>	<u>287,649</u>	<u>129,162</u>
Less Accrual: (2)			
WUTC	421,053	421,053	
IPUC	170,468		170,468
TOTAL ACCRUAL	<u>591,521</u>	<u>421,053</u>	<u>170,468</u>
Adjustment	<u>(174,710)</u>	<u>(133,404)</u>	<u>(41,306)</u>

NOTES:

- (1) Source of revised WUTC and IPUC fees are shown on the following pages.
- (2) See attached schedules for accrual figures.

h3

Avista Utilities
WUTC and IPUC Filing Fees Adjustment
Twelve Months Ended December 31, 2010

	WUTC AND IPUC FEES		
	Total	Washington	Idaho
Gas Revenues: (1)			
Sales to Ultimate Consumers:			
(499) Unbilled	(1,804,160)	(1,417,397)	(386,763)
(480) Residential	133,455,198	91,727,283	41,727,915
(481) Commercial / Industrial	71,542,692	50,040,232	21,502,460
(484) Interdepartmental	272,844	238,359	34,485
Total Sales to Ultimate Consumers	203,466,574	140,588,477	62,878,097
Other Operating Revenues:			
(488) Misc Service Revenues	29,592	15,818	13,774
(489) Revenue From Gas Transport	3,699,103	3,245,427	453,676
(493) Rent From Gas Property	(237)	(297)	60
Total Other Operating Revenues	3,728,458	3,260,948	467,510
Total Gas Subject to Fees	207,195,032	143,849,425	63,345,607
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		0.002000	0.002039
REGULATORY FEES	416,811	287,649	129,162

- Gas includes: Acct 1489, Gas Transportation and Acct 1484,
Interdepartmental Revenues.

Notes:

- (1) Figures from Results report G-OPS-12A
- (2) Rate from 2010 Commission Fees letters/orders:

Project Transaction Detail for Accounting Period Parameter 1 : '2010%' , Project Number Parameter 1 : '02805035'

Service:GD	Jurisdiction:WA
------------	-----------------

Accounting Period	Ava Jet	Project Number	Ferc Acct	Transaction Amt SUM
201001	102-MISC A	02805035	928000	36,167.00
201001	NSJ009 - T	02805035	928000	-900.00
201002	102-MISC A	02805035	928000	35,267.00
201003	102-MISC A	02805035	928000	35,267.00
201004	102-MISC A	02805035	928000	35,028.00
201005	102-MISC A	02805035	928000	35,028.00
201006	102-MISC A	02805035	928000	35,028.00
201007	102-MISC A	02805035	928000	35,028.00
201008	102-MISC A	02805035	928000	35,028.00
201009	102-MISC A	02805035	928000	35,028.00
201010	102-MISC A	02805035	928000	35,028.00
201011	102-MISC A	02805035	928000	35,028.00
201012	102-MISC A	02805035	928000	35,027.53
				421,052.53

Project Transaction Detail for Accounting Period Parameter 1 : '2010%', Project Number Parameter 1 : '03805014'

Service:GD	Jurisdiction:ID
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Accounting Period	Ava Jet	Project Number	Ferc Acct	Transaction Amt SUM
201001	102-MISC A	03805014	928000	18,617.00
201001	NSJ009 - T	03805014	928000	-6,609.00
201002	102-MISC A	03805014	928000	12,008.00
201003	102-MISC A	03805014	928000	12,008.00
201004	102-MISC A	03805014	928000	12,008.00
201005	102-MISC A	03805014	928000	15,304.51
201006	102-MISC A	03805014	928000	15,304.51
201007	102-MISC A	03805014	928000	15,304.51
201008	102-MISC A	03805014	928000	15,304.51
201009	102-MISC A	03805014	928000	15,304.51
201010	102-MISC A	03805014	928000	15,304.51
201011	102-MISC A	03805014	928000	15,304.51
201012	102-MISC A	03805014	928000	15,304.50
				170,468.07

M₁

AVISTA UTILITIES
 GAS ADJUSTMENT SUMMARY
 TWELVE MONTHS ENDED DECEMBER 31, 2010
 (000'S OF DOLLARS)

INJURIES
 AND DAMAGES
 GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	0		0
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses	(164)	(164)	0
22	Depreciation			
23	Taxes			
24	Total Admin. & General	(164)	(164)	0
25	Total Gas Expense	(164)	(164)	0
26	Operating Income before FIT	164	164	0
Federal Income Taxes				
27	Current Accrual (at 35%)	57	57	0
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$107	\$107	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$0	\$0	\$0

M₂

Avista Utilities
Gas System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2010

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (4)	287,668	200,648	87,019
Total	<u>287,668</u>	<u>200,648</u>	<u>87,019</u>
Revised Annual Accrual-Direct	<u>75,019</u>	<u>36,318</u>	<u>38,701</u>
Increase (Decrease) in Expense	(212,648)	(164,330)	(48,318)
Idaho SIT	@ 0.015093	729	0
		<u>729</u>	<u>729</u>
Operating Income Before FIT	211,919	164,330	47,589
FIT Expense @ 35%	<u>74,172</u>	<u>57,516</u>	<u>16,656</u>
Net Operating Income	<u>137,747</u>	<u>106,814</u>	<u>30,933</u>
Allocation Note 4: Jurisdictional Four Factor	100.000%	69.750% • 30.250% • Changes in Dec.	

M₃

Water Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2010

Six Year Average Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
2004	58,871	291,950	350,821	22,292	13,964	36,256
2005	127,808	55,027	182,835	17,372	8,033	25,405
2006	645,996	223,631	869,627	24,876	7,844	32,720
2007	815,064	67,456	882,520	12,656	119,316	131,972
2008	48,274	43,309	91,583	66,083	70,493	136,576
2009	338,526	74,222	412,748	74,628	12,556	87,184
2010	491,252	48,250	539,501	1,045,712	8,936	1,054,648
6 yr Avg	339,090	125,932	465,022	36,318	38,701	75,019

Payments from Account 228210 by Service and State

M₄

Transaction Analysis Selection: Accounting Period : '2010%' , GI Ferc Account : '228210, 228200' , Statind Parameter 1 : 'DL'

Ferc Acct	Ferc Acct Desc	Service	Jurisdiction	Transaction Amount
228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	-2,216,976.44
		GD	AN	-411,647.58
			OR	-9,360.67
				<u>-2,637,984.69</u>
228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	48,249.85
			WA	491,251.59
		GD	ID	8,936.05
			WA	1,045,711.53
			OR	9,360.67
		ZZ	ZZ	0.00
				<u>1,603,509.69</u>
Total				<u><u>-1,034,475.00</u></u>

M5

Transaction Analysis Selection: Accounting Period : '2010%' , GI Ferc Account : '925100, 228200, 228210' , Statind Parameter 1 : 'DL'

Calc Acct:925100

Ava Jet:208-DC PAY

Ferc Acct Desc	Service	Jurisdiction	Transaction Desc	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	Transaction Amount
INJURIES & DAMAGES NON PB	ED	AN	WAID Electric - Provision for	2,216,976.44	0.00	0.00	2,216,976.44
	GD	AA	WAID Gas - Provision for Major	0.00	287,667.56	123,980.02	411,647.58
		OR	OR Gas - Provision for Major/M	0.00	0.00	9,360.67	9,360.67
Total				2,216,976.44	287,667.56	133,340.69	2,637,984.69

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

FEDERAL
INCOME TAX
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	0		0
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	0	0	0
26	Operating Income before FIT	0	0	0
Federal Income Taxes				
27	Current Accrual (at 35%)	149	149	
28	Deferred FIT	(160)	(160)	
29	Amort ITC			
30	NET OPERATING INCOME	\$11	\$11	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$0	\$0	\$0

N₁

N₂

AVISTA UTILITIES
Gas FIT Adjustment
For the Twelve Months Ended December 31, 2010

	System	Washington	Idaho
Taxable NOI per Results (Per G-FIT-12A)	(26,111,273)	(19,742,127)	(6,369,146)
Schedule M Reallocations and Adjustments			
(1) Injuries and Damages			
Elim Orig Sch M	643,000	427,351	215,649
Reallocated Taxable NOI	(25,468,273)	(19,314,776)	(6,153,497)
FIT Normal Accrual per Results (Per G-FIT-12A)	(9,138,945)	(6,909,744)	(2,229,201)
Adjusted FIT Normal Accrual	(8,913,896)	(6,760,172)	(2,153,724)
Current FIT Adjustment	225,049	149,572 ✓	75,477
Deferred FIT Adjustment			
(1) Injuries and Damages			
Elim Orig Alloc	(225,050)	(151,893)	(73,157)
(2) FAS 87			
Record DFIT adjustment	(12,447)	(8,528)	(3,919)
Reallocated Taxable NOI	(237,497)	(160,421)	(77,076)
Total Deferred FIT Adjustment	(237,497)	(160,421) ✓	(77,076)
Effective Tax Rate Test			
Net Operating Income Before FIT	21,646,942	12,272,033	9,374,909
Less: Allocated Interest Charges	9,349,028	6,005,788	3,343,240
	12,297,914	6,266,245	6,031,669
Current FIT per ROO	(9,138,945)	(6,909,744)	(2,229,201)
Deferred FIT per ROO	14,453,110	9,753,698	4,699,412
Adjustment to FIT	(12,448)	(10,849)	(1,599)
Adjusted FIT Expense	5,301,717	2,833,105	2,468,612
Effective Tax Rate	43.11%	45.21%	40.93%
Net FIT/DFIT Adj	(12,448)	(10,849) ✓	(1,599)

N₃

FIT Adjustments and Reallocations
Gas System
For the Twelve Months Ended December 31, 2010

(1) **Injuries and Damages**

Reverse Schedule M and Deferred Tax amounts for actual payment and accrual so that tax expense reflects the accrued level of injuries & damages expense which is adjusted in Injuries & Damages Adjustment.

	AMOUNT
Sch M	(\$643,000)
DFIT	\$225,050

Allocation		
Sch M	(\$643,000)	# 2
WA	(427,351)	66.462%
ID	(215,649)	33.538%

Allocation		
DFIT	\$225,050	# 14
WA	151,893	67.493%
ID	73,157	32.507%

(2) **FAS 87**

Adjust DFIT to match utility Schedule M.

	Adjustment	Allocation
DFIT	(\$12,447)	# 4
WA	(8,528)	68.518%
ID	(3,919)	31.482%

	AMOUNT
Sch M	(\$699,239)
DFIT @ 35%	\$244,734
DFIT recorded	\$257,181
DFIT Adjustment	(\$12,447)

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

01

Line No.	Description	NET GAINS & LOSSES		
		GAS		
		System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases	0		
7	Purchased Gas Expense	0		
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses	0	0	0
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses	0	0	0
15	Depreciation	(4)	(4)	
16	Taxes	0		0
17	Total Distribution	(4)	(4)	0
18	Customer Accounting	0	0	0
19	Customer Service & Information	0	0	0
20	Sales	0	0	0
Administrative and General				
21	Operating Expenses	0		
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	(4)	(4)	0
26	Operating Income before FIT	4	4	0
Federal Income Taxes				
27	Current Accrual	35.0%	1	1
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$3	\$3	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$0	\$0	\$0

AVISTA UTILITIES
 AMORTIZATION OF GAINS/LOSSES ON SALES OF REAL PROPERTY
 For the Year Ended December 31, 2010

ELECTRIC Year	AMORTIZATION PERIOD													TOTAL		
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010		2011	
1998	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1999	435,627	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	2,458	2,458	968	435,630	
2000	24,577	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	968	968	968	24,580	
2001	9,684	968	968	968	968	968	968	968	968	968	968	968	968	968	9,680	
2002	108,034	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	108,030	
2003	(116,425)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(104,787)	
2004	110,176	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	88,144	
2005	244,184	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	170,926	
2006	65,410	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	39,246	
2007	166,676	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	83,340	
2008	172,857	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	68,144	
2009	35,772	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	10,731	
2010	9,908	991	991	991	991	991	991	991	991	991	991	991	991	991	1,982	
Total	1,220,800	0	43,563	46,021	46,989	57,792	46,149	57,167	81,585	88,126	104,794	122,080	82,094	80,627	79,659	923,933

GAS Year	AMORTIZATION PERIOD													TOTAL		
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010		2011	
1998	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1999	94,593	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	710	710	392	94,590	
2000	7,096	710	710	710	710	710	710	710	710	710	710	392	392	392	7,100	
2001	3,918	392	392	392	392	392	392	392	392	392	392	392	392	392	3,920	
2002	25,315	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	25,320	
2003	(2,137)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(1,926)	
2004	61	6	6	6	6	6	6	6	6	6	6	6	6	6	48	
2005	625	63	63	63	63	63	63	63	63	63	63	63	63	63	441	
2006	99	10	10	10	10	10	10	10	10	10	10	10	10	10	60	
2007	25	3	3	3	3	3	3	3	3	3	3	3	3	3	15	
2008	3,452	345	345	345	345	345	345	345	345	345	345	345	345	345	1,380	
2009	1,496	150	150	150	150	150	150	150	150	150	150	150	150	150	345	
2010	266	27	27	27	27	27	27	27	27	27	27	27	27	27	345	
Total	133,047	0	9,459	10,169	10,561	13,093	12,879	12,885	12,948	12,958	12,961	13,306	3,997	3,314	2,745	130,948

795
399

Avista Utilities		Property Dispositions		12 Months Ended December 31, 2010		Description		Gain	(Loss)	Svc/	Juris	Alloc	Total	WA	Electric	ID	Electric	North	Gas	WA	Gas	ID	Gas	OR	Gas	TOTAL
1	Miscellaneous Parts	3,198		7		7	2,309	1,533		776			622	426	196			268							3,198	
2	NU Structures	(1,200)		4		4	(866)	(575)		(291)			(233)	(160)	(73)			(100)							(1,200)	
4	Colstrip Land Sale	4,477		4		4	4,477	2,917		1,016															4,477	
5	Colstrip Land Sale	3,395		1		1	3,395	2,212		771															3,395	
6	Colstrip Land Sale	5,864		1		1	5,864	3,821		1,331															5,864	
7	Idaho Dist Land	3		3		3																			0	
	Total Gain	16,937					15,178	9,908		3,606			388	266	122	0		167							15,734	
	Total Loss	(\$1,200)																								
	Klamath Falls	122,376.84																								
	Centrialla	\$260,561																								
	Net Gain	398,695					398,695	421,200		421,200																
	Net Gain for Amortization	398,695					15,178	9,908		3,606			388	266	122	0		167							15,734	
	Service allocators:																									
	ED (Electric Direct)																									
	7 (4-Factor, Common All Services)	100.000%					72.193%																		8.370%	
	9 (4-Factor, Common Electric and Gas North)	100.000%					78.945%																			
	Jurisdictional allocators:																									
	1 (Production/Transmission Ratio)						100.000%	65.160%		34.840%																
	4 (Jurisdictional 4-Factor)						100.000%	66.390%		33.610%																
	Note 1 : These generators were obtained during the energy crisis and were recently sold. We did not allocate because the Wartsila unit is being accounted for elsewhere. The LM2500 is being accounted for as a non utility asset and is not used in useful. Therefore, we did not include this as part of our amortization schedule.																									

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

ELIMINATE
A/R EXPENSES
GAS

P_i

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	0		0
17	Total Distribution	0	0	0
18	Customer Accounting	(38)	(38)	0
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	(38)	(38)	0
26	Operating Income before FIT	38	38	0
Federal Income Taxes				
27	Current Accrual	35.0%	13	13
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$25	\$25	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$0	\$0	\$0

AVISTA UTILITIES
ACCOUNTS RECEIVABLE EXPENSE ELIMINATION
TWELVE MONTHS ENDED December 31, 2010

		<u>Washington ELECTRIC</u>	<u>Washington GAS</u>
Eliminate Expense			
(1) Accounts Receivable Sold - Program Fees	Account 903920	-214,091 •	-37,319 •
(1) Accounts Receivable Sold - Maturity Yield Fees	Account 903930	<u>-2,798 •</u>	<u>-488 •</u>
Total Expense Adjustment		<u><u>-216,889</u></u>	<u><u>-37,807</u></u>

(1) Source: Results of Operations Reports E-903-12A & G-903-12A

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID:
 E-903-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,704,724	5,753,030	7,457,754	1,145,992	3,777,094	4,923,086	558,732	1,975,936	2,534,668
12	903920	A/R Sold - Program Fees	0	336,425	336,425	0	214,094	214,094	0	122,331	122,331
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,798	2,798	0	1,599	1,599
TOTAL ACCOUNT 903			1,704,724	6,093,852	7,798,576	1,145,992	3,993,986	5,139,978	558,732	2,099,866	2,658,598

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	12	Net Electric Plant	100.000%	63.638%	36.362%

AVISTA UTILITIES

RESULTS OF OPERATIONS

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 *****	
Direct	Allocated	Direct	Allocated	Direct	Allocated
Total		Total		Total	
896,198	3,561,120	624,420	2,366,792	271,778	1,194,328
4,457,318		2,991,212		1,466,106	
0	57,475	0	37,318	0	20,157
57,475		37,318		20,157	
0	751	0	488	0	263
751		488		263	
896,198	3,619,346	624,420	2,404,598	271,778	1,214,748
4,515,544		3,029,018		1,486,526	
Total Account 903					

ALLOCATION RATIOS:

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

66.462%
64.929%

33.538%
35.071%

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

OFFICE SPACE CHARGES
TO SUBSIDIARIES

Q,

Line No.	Description	GAS		
		System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	0		
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses	(2)	(2)	
22	Depreciation			
23	Taxes			
24	Total Admin. & General	(2)	(2)	0
25	Total Gas Expense	(2)	(2)	0
26	Operating Income before FIT	2	2	0
Federal Income Taxes				
27	Current Accrual	35.0%	1	1
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	\$1	\$1	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$0	\$0	\$0

Q2

AVISTA UTILITIES
ALLOCATION OF OFFICE SPACE CHARGES
TO SUBSIDIARIES
For The Twelve Months Ended December 31, 2010

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>WPNG</u>
Total Company Allocation to Subsidiaries --	\$ 12,196 •	\$8,805	\$2,371	\$1,021
Per utility 4 factor note 7 *	100.000%	72.193% •	19.437% •	8.370% •
Per jurisdictional 4 factor note 4 * (WA portion only).		66.390% •	68.518% •	
Allocation to WA by service	<u>\$7,470</u>	<u>\$5,845</u>	<u>\$1,624 •</u>	

* See Results of Operations Report E-ALL-12A and G-ALL-12A

Avista Utilities

Subsidiary Office Space Analysis: Office Space Charges for Employees Charging Time to Subsidiary Projects For The Twelve Months Ended December 31, 2010

Total hours charged 5,442.94

(Excluding Executive Officers)
Hours charged **3,923.78**

	FTEs	1.89	a	
Standard office space		100	b	square feet
		\$14.07	.c	Office Space Cost / per sq ft.
Furniture/Phones/Computer		\$2,484	.d	Annual Cost/Workstation
		<u>\$ 7,340</u>		a*b*c+ a*d

(Executive Officers)
Hours charged **1,519.16**

	FTEs	0.73	a	
Average Executive Square footage		296	b	square feet
		\$14.07	.c	Office Space Cost / per sq ft.
Furniture/Phones/Computer		\$2,484	.d	Annual Cost/Workstation
		<u>\$ 4,856</u>		a*b*c+ a*d
		<u>\$ 12,196</u>		All Employees

Notes:

Office space rate is \$13.67, developed by Facilities, plus \$0.40 for copier expense - total is \$14.07

Approximate annual incremental costs for furniture, phone and personal computer is \$2,484 per workstation.

Q4

Transaction Detail Selection: Accounting Period : '2010%', Organization : '%', Project Number : '%', MAC : '343'

Summary Exp Category:Labor

Ferc Acct	Mac	Accounting Period	Expenditure Organization	Expenditure Category	Project Number	Project Desc	Transaction Amount	Transaction Qty SUM
			C07 Total				192.30	5.00
			C54 Total				36,093.39	685.00
			D54 Total				43,858.96	1,840.00
			E01 Total				217,593.10	1,519.16
			E14 Total				15,468.92	415.00
			F54 Total				2,188.57	104.00
			J01 Total				2,046.04	32.00
			J54 Total				19,070.84	370.00
			M54 Total				2,244.51	102.00
			V08 Total				45.46	2.00
			X08 Total				1,020.87	27.00
			Y01 Total				12,756.75	331.20
			Y54 Total				3,810.56	92.80
			Z89 Total				(5,214.58)	(82.22)
			Grand Total				351,175.69	5,442.94

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AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

RESTATE WASHINGTON
EXCISE TAXES
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	(96)	(96)	0
17	Total Distribution	(96)	(96)	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	(96)	(96)	0
26	Operating Income before FIT	96	96	0
Federal Income Taxes				
27	Current Accrual (at 35%)	34	34	0
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	62	62	0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	0	0	0

Avista Utilities

**Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED December 31, 2010**

* Actual Payments:	Electric	Gas
Jan-10	1,755,691.57	906,580.14
Feb-10	1,587,891.75	702,304.24
Mar-10	1,437,857.45	623,177.54
Apr-10	1,410,118.43	564,478.10
May-10	1,308,831.96	409,407.37
Jun-10	1,263,588.21	292,281.75
Jul-10	1,216,318.08	189,495.96
Aug-10	1,392,720.81	146,811.67
Sep-10	1,267,943.72	124,107.71
Oct-10	1,236,115.75	214,008.89
Nov-10	1,126,174.34	285,757.33
Dec-10	1,705,106.61	889,066.87
	<hr/>	<hr/>
Total Actual Payments	\$16,708,358.68	\$5,347,477.56
Deduct Washington State Excise Tax amount reflected in results	16,815,159.22	5,443,940.74
Add Back Timing Difference (1)	\$0	\$0
	<hr/>	<hr/>
Adjustment of Washington State Excise Tax	(\$106,801)	(\$96,463)
	<hr/> <hr/>	<hr/> <hr/>

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
(these values now incorporate LIHEAP tax credit and Renewable energy credits
as assigned to service).

(1)	LIHEAP Tax credit assigned to service	(325,989.60)	(217,326.40)
	LIHEAP Tax credit benefit to acct 908610	325,989.60	217,326.40
		<hr/>	<hr/>
		0.00	0.00

R3

FIRST HALF 2010		STATE PUBLIC UTILITY TAX		SUMMARY		JAN 2010		FEB 2010		MARCH 2010		APRIL 2010		MAY 2010		JUNE 2010	
52.	Power - Electricity Addendum																
	Gross Amount	228,943,356.20	0.00	228,943,356.20	45,794,455.41	41,397,830.80	37,717,244.65	36,842,241.99	34,343,203.82	33,363,047.42	33,363,047.42	33,363,047.42	33,363,047.42	33,363,047.42	33,363,047.42	33,363,047.42	33,363,047.42
	Deductions	3,178,022.83	0.00	3,178,022.83	462,888.93	398,818.34	592,084.64	433,297.17	551,433.25	739,480.50	739,480.50	739,480.50	739,480.50	739,480.50	739,480.50	739,480.50	739,480.50
	Taxable Amount	225,765,333.38	0.00	225,765,333.38	45,331,566.48	40,999,012.45	37,125,160.01	36,408,944.82	33,791,770.57	32,623,566.92	32,623,566.92	32,623,566.92	32,623,566.92	32,623,566.92	32,623,566.92	32,623,566.92	32,623,566.92
	Tax Due @	8,743,891.36	0.00	8,743,891.36	1,755,691.57	1,587,891.75	1,437,857.45	1,410,118.43	1,308,831.96	1,263,588.21	1,263,588.21	1,263,588.21	1,263,588.21	1,263,588.21	1,263,588.21	1,263,588.21	1,263,588.21
	Renewable Energy Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	60% Allocated LIHEAP Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	225,765,333.38	0.00	225,765,333.38	45,331,566.48	40,999,012.45	37,125,160.01	36,408,944.82	33,791,770.57	32,623,566.92	32,623,566.92	32,623,566.92	32,623,566.92	32,623,566.92	32,623,566.92	32,623,566.92	32,623,566.92
53.	Gas Distribution Addendum																
	Gross Amount	90,881,044.78	0.00	90,881,044.78	23,549,401.42	18,242,241.14	16,192,271.68	14,658,765.76	10,642,205.81	7,596,138.98	7,596,138.98	7,596,138.98	7,596,138.98	7,596,138.98	7,596,138.98	7,596,138.98	7,596,138.98
	Deductions	65,127.49	0.00	65,127.49	14,091.31	10,043.94	14,246.11	4,609.39	13,769.50	8,367.04	8,367.04	8,367.04	8,367.04	8,367.04	8,367.04	8,367.04	8,367.04
	Taxable Amount	90,815,917.29	0.00	90,815,917.29	23,535,309.91	18,232,197.20	16,178,025.57	14,654,156.37	10,628,436.31	7,587,791.94	7,587,791.94	7,587,791.94	7,587,791.94	7,587,791.94	7,587,791.94	7,587,791.94	7,587,791.94
	Tax Due @	3,498,229.13	0.00	3,498,229.13	906,580.14	702,304.24	623,177.54	564,478.10	409,407.37	292,281.75	292,281.75	292,281.75	292,281.75	292,281.75	292,281.75	292,281.75	292,281.75
	60% Allocated LIHEAP Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	90,815,917.29	0.00	90,815,917.29	906,580.14	702,304.24	623,177.54	564,478.10	409,407.37	292,281.75	292,281.75	292,281.75	292,281.75	292,281.75	292,281.75	292,281.75	292,281.75
22.	Total Local Sales Tax	584.26	0.00	584.26	51.50	43.64	61.51	194.65	78.03	154.91	154.91	154.91	154.91	154.91	154.91	154.91	154.91
25.	Total Local Use Tax	97,916.22	0.00	97,916.22	11,877.10	8,162.58	27,681.35	26,224.32	9,869.83	14,101.03	14,101.03	14,101.03	14,101.03	14,101.03	14,101.03	14,101.03	14,101.03
29.	Tax Due	12,684,888.04	0.00	12,684,888.04	2,713,685.41	2,326,751.66	2,184,119.25	2,086,945.64	1,768,006.61	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03
33.	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31.	Amount you owe	12,684,888.04	0.00	12,684,888.04	2,713,685.41	2,326,751.66	2,184,119.25	2,086,945.64	1,768,006.61	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03
	Local City & County Sales Tax	98,500.47	0.00	98,500.47	11,928.61	8,206.22	27,742.87	26,418.97	9,947.86	14,255.94	14,255.94	14,255.94	14,255.94	14,255.94	14,255.94	14,255.94	14,255.94
	Consumer Trip Reductor	(1,136.18)	0.00	(1,136.18)	0.00	0.00	(1,136.18)	0.00	0.00	(78.62)	(78.62)	(78.62)	(78.62)	(78.62)	(78.62)	(78.62)	(78.62)
	Credit Memo #1632183 - Clarkson sales tax																
	Credit Memo #1579746 - Interest																
	State of Washington Excise Tax	12,586,387.57	0.00	12,586,387.57	2,701,756.81	2,318,545.44	2,156,376.38	2,060,526.67	1,758,058.75	1,612,699.09	1,612,699.09	1,612,699.09	1,612,699.09	1,612,699.09	1,612,699.09	1,612,699.09	1,612,699.09
	Total Tax Due	12,683,751.86	0.00	12,683,751.86	2,713,685.41	2,326,751.66	2,182,983.07	2,086,945.64	1,768,006.61	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03	1,626,955.03

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STATE OF WASHINGTON
COMBINED EXCISE TAX RETURN

SECOND HALF 2010
SECOND HALF 2010

STATE PUBLIC UTILITY TAX
Power - Electricity Addendum

	YTD Totals	First Half Totals	SUMMARY	JULY 2010	AUG 2010	SEPT 2010	OCT 2010	NOV 2010	DEC 2010
52. Gross Amount	447,808,210.09	228,943,354.51	218,864,855.57	33,336,480.92	38,220,592.79	35,396,230.77	32,930,471.14	34,196,549.83	45,022,694.84
Deductions	5,898,367.29	1,348,894.22	4,549,473.07	1,149,847.65	585,181.14	624,202.80	559,753.07	633,267.62	997,220.79
Taxable Amount	441,909,842.80	227,594,460.29	214,315,382.50	32,186,633.27	37,635,411.65	34,772,027.97	32,370,718.07	33,563,282.21	44,025,474.05
Tax Due @ 60% Allocated LIHEAP Credit	17,115,168.21	8,814,733.45	8,300,434.76	1,246,588.31	1,457,619.49	1,346,720.64	1,253,717.91	1,299,905.92	1,705,106.61
Renewable Energy Credit	(39,289.97)	0.00	(39,289.97)	0.00	0.00	0.00	(1,085.97)	(6,215.61)	0.00
60% Allocated LIHEAP Credit	(325,989.60)	0.00	(325,989.60)	(30,270.23)	(34,910.29)	(78,776.92)	(16,516.19)	(165,515.97)	0.00
	144,465,315.68	90,815,917.30	53,649,398.38	5,445,304.92	4,415,503.35	4,585,297.43	5,841,632.47	10,283,004.20	23,080,656.01
	144,609,994.91	90,881,044.79	53,728,950.12	5,447,091.81	4,417,919.08	4,586,664.96	5,843,846.22	10,291,896.09	23,139,331.96
	144,679,23	65,127.49	79,551.74	3,786.89	2,415.73	1,367.53	4,213.75	8,891.89	58,875.95
	144,465,315.68	90,815,917.30	53,649,398.38	5,445,304.92	4,415,503.35	4,585,297.43	5,841,632.47	10,283,004.20	23,080,656.01

	YTD Totals	First Half Totals	SUMMARY	JULY 2010	AUG 2010	SEPT 2010	OCT 2010	NOV 2010	DEC 2010
53. Gross Amount	5,564,803.96	3,498,229.13	2,066,574.83	209,676.11	170,085.19	176,625.66	225,019.68	396,101.32	889,066.87
Deductions	(217,326.40)	0.00	(217,326.40)	(20,180.15)	(23,273.52)	(52,517.95)	(11,010.79)	(110,343.99)	0.00
Taxable Amount	5,347,477.56	3,498,229.13	1,849,248.43	189,495.96	146,811.67	124,107.71	214,008.89	285,757.33	889,066.87
Tax Due @ 40% Allocated LIHEAP Credit	2,174.91	584.29	1,590.62	131.66	116.69	263.05	796.07	120.65	162.50
60% Allocated LIHEAP Credit	205,249.16	97,916.20	107,332.96	18,625.75	18,255.91	14,148.44	12,293.41	31,921.96	12,087.49
	2,174.91	584.29	1,590.62	131.66	116.69	263.05	796.07	120.65	162.50
	205,249.16	97,916.20	107,332.96	18,625.75	18,255.91	14,148.44	12,293.41	31,921.96	12,087.49
	2,174.91	584.29	1,590.62	131.66	116.69	263.05	796.07	120.65	162.50
	205,249.16	97,916.20	107,332.96	18,625.75	18,255.91	14,148.44	12,293.41	31,921.96	12,087.49

	YTD Totals	First Half Totals	SUMMARY	JULY 2010	AUG 2010	SEPT 2010	OCT 2010	NOV 2010	DEC 2010
22. Total Local Sales Tax	23,591,951.07	12,755,730.15	10,836,220.91	1,532,223.19	1,705,338.12	1,587,888.04	1,540,478.82	1,836,374.70	2,646,705.03
25. Total Local Use Tax	(582,605.97)	0.00	(582,605.97)	(50,450.38)	(88,172.20)	(131,294.87)	(28,612.95)	(284,075.57)	0.00
29. Tax Due	23,009,345.10	12,755,730.15	10,253,614.94	1,481,772.81	1,617,165.92	1,456,593.17	1,511,865.87	1,552,299.13	2,646,705.03
33. Miscellaneous	207,424.08	98,500.49	108,923.59	18,757.41	18,372.61	14,411.49	13,089.49	32,042.60	12,249.99
31. Amount you owe	(1,136.18)	(78.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local City & County Sales Tax	(1,136.18)	(78.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commuter Trip Reduction	(78.62)	(78.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Credit Memo #1632185 - Clarkston sales tax	(101.06)	(1.34)	(99.72)	0.00	(99.72)	0.00	0.00	0.00	0.00
Credit Memo - Interest	22,801,921.02	12,657,229.66	10,144,691.36	1,463,015.40	1,598,793.32	1,442,181.67	1,498,776.39	1,520,256.53	2,634,455.04
State of Washington Excise Tax	23,008,039.24	12,754,514.01	10,253,515.22	1,481,772.81	1,617,066.20	1,456,593.17	1,511,865.87	1,552,299.13	2,646,705.03
Total Tax Due	23,008,039.24	12,754,514.01	10,253,515.22	1,481,772.81	1,617,066.20	1,456,593.17	1,511,865.87	1,552,299.13	2,646,705.03

Transaction Analysis Selection: Accounting Period : '2010%', GI Ferc Account : '408110', Statind Parameter 1 : 'DL'

Ferc Acct Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	2005 WA Excise tax accrual yea	102,921.36	102,921.36	-	-
		Accrual Correction to Feb JET5	(1,324.61)	(1,324.61)	-	-
			101,596.75	101,596.75	-	-
		WA Electric Excise LIHEAP Tax	(325,989.60)	(325,989.60)	-	-
			(325,989.60)	(325,989.60)	-	-
		WA Electric Excise Tax Current	17,131,914.85	17,131,914.85	-	-
		WA Electric Excise Tax True Up	(92,362.78)	(92,362.78)	-	-
			17,039,552.07	17,039,552.07	-	-
		WA Natural gas "Other" April 2	(39.11)	(39.11)	-	-
		WA Natural gas "Other" August	3.80	3.80	-	-
		WA Natural gas "Other" Dec 200	49.85	49.85	-	-
		WA Natural gas "Other" Dec 201	1,000.00	1,000.00	-	-
		WA Natural gas "Other" Estim	1,321.40	1,321.40	-	-
		WA Natural gas "Other" Feb 201	1,153.79	1,153.79	-	-
		WA Natural gas "Other" Jan 201	1,324.61	1,324.61	-	-
		WA Natural gas "Other" June 20	215.70	215.70	-	-
		WA Natural gas "Other" March 2	835.56	835.56	-	-
		WA Natural gas "Other" May 201	18.95	18.95	-	-
		WA Natural gas "Other" Nov 201	367.47	367.47	-	-
		WA Natural gas "Other" Oct 201	144.47	144.47	-	-
		WA Natural gas "Other" Septemb	21.00	21.00	-	-
			6,417.49	6,417.49	-	-
		Total for ED 408110	16,821,576.71	16,821,576.71	-	-
GD	WA	2005 WA Excise tax accrual yea	95,303.87	-	95,303.87	-
			95,303.87	-	95,303.87	-
		WA Gas Excise LIHEAP Tax Credi	(217,326.40)	-	(217,326.40)	-
		WA Gas Excise Tax Current Mont	5,573,386.15	-	5,573,386.15	-
		WA Gas Excise Tax True Up Apri	(580.16)	-	(580.16)	-
		WA Gas Excise Tax True Up Augu	329.66	-	329.66	-
		WA Gas Excise Tax True Up Dece	(2,328.68)	-	(2,328.68)	-
		WA Gas Excise Tax True Up Febr	(1,069.81)	-	(1,069.81)	-
		WA Gas Excise Tax True Up Janu	(1,334.68)	-	(1,334.68)	-
		WA Gas Excise Tax True Up July	233.08	-	233.08	-
		WA Gas Excise Tax True Up June	(11.94)	-	(11.94)	-
		WA Gas Excise Tax True Up Marc	(906.85)	-	(906.85)	-

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Transaction Analysis Selection: Accounting Period : '2010%' , GI Ferc Account : '908610' , Statind Parameter 1 : 'DL'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM
908610	ED	WA	Aug 2010 LIHEAP credit from St	30,270.23	30,270.23	-
			August 2010 LIHEAP credit from	34,910.29	34,910.29	-
			Nov 2010 LIHEAP credit from St	165,515.97	165,515.97	-
			Sept 2010 LIHEAP credit from S	95,293.11	95,293.11	-
	GD	WA	Aug 2010 LIHEAP credit from St	20,180.15	-	20,180.15
			August 2010 LIHEAP credit from	23,273.52	-	23,273.52
			Nov 2010 LIHEAP credit from St	110,343.99	-	110,343.99
			Sept 2010 LIHEAP credit from S	63,528.74	-	63,528.74
Total				543,316.00	325,989.60	217,326.40

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

MISCELLANEOUS
RESTATING ADJUSTMENTS
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense	(1)	(1)	
8	Net Nat. Gas Storage Trans			
9	Total Production	(1)	(1)	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses	(9)	(9)	
15	Depreciation			
16	Taxes	0		0
17	Total Distribution	(9)	(9)	0
18	Customer Accounting	(2)	(2)	
19	Customer Service & Information	34	34	
20	Sales	0	0	
Administrative and General				
21	Operating Expenses	(78)	(78)	
22	Depreciation			
23	Taxes			
24	Total Admin. & General	(78)	(78)	0
25	Total Gas Expense	(56)	(56)	0
26	Operating Income before FIT	56	56	0
Federal Income Taxes				
27	Current Accrual (at 35%)	35.0%	20	20
28	Amort ITC			0
29	Deferred FIT			
30	NET OPERATING INCOME	\$36	\$36	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$0	\$0	\$0

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**Avista Utilities
Miscellaneous Restating Adjustments
12/31/2010**

	<u>WA Electric</u>	<u>WA Gas</u>	<u>Account</u>
<u>Misc. Restating Adjustments:</u>			
BOD Meeting Expenses	(19,737)	(5,484)	930.2
BOD Fees @ 10%'	(58,037)	(16,127)	930.2
Buck-A-Block Elimination *		(2,312)	912
LIRAP Labor Elimination	23,431		920
Non-Utility	(136,517)	(41,348)	901-935, 501-588, 813-880
Reclassifications - Removed	(16,208)	(1,754)	902-935
Reclassifications	11,647	(10,066)	930.2, 923, 921, 909, 903
Reclassification - Advertising	(46,410)	34,987	930.2, 910, 909, 903
Plane Removal	(4,445)	(3,212)	931, 930.2, 928, 926.1, 921, 920
Plane Reclassifications	(46,085)	(10,498)	931, 930.2, 928, 926.1, 921, 920
Total Misc. Restating Adjustments	<u>(292,362)</u>	<u>(55,815)</u>	

* Electric Buck-A-Block removed in Electric Revenue Normalization Adj., Gas Buck-A-Block removed here in Misc. Restating adj.

** See electric workpapers
Section "ab" for detail workpapers.*

WA - GAS

Non-Utility

Account	Board Mtg Costs	Brd Fees	Buck-A-Block	Non-Util Remove	Reclass Remove	Reclassifications	Reclass Adv	Plane Remove	Reclass Plane	Total	Account	Amount	Category
935000				(2,269.53)	(427.53)				(11,660.24)	(2,697.06)	935000	(77,426.98)	A&G
931000										(11,660.24)	931000		
930200	(5,484.00)	(16,127.00)		(27,498.53)	(65.40)	(64.96)	(955.93)	(414.85)	1,280.83	(49,329.83)	930200		
930100				(31.58)						(31.58)	930100		
928000				(149.47)									
926100				(20.94)									
925100					(25.25)								
923000					(16.78)								
922000					(122.38)	(7,307.83)							
921000													
920000			(2,312.00)	(1,530.77)	(714.05)	(943.47)		(820.38)	(444.68)	(4,453.35)	921000		
912000				(129.78)					(1,378.92)	(129.78)	912000	(129.78)	Sales
910000							11,165.28			11,165.28	910000	33,802.63	Cust Ser & Info
909000				(1,374.67)		(1,316.23)	25,901.01			23,210.12	909000		
908000				(572.77)						(572.77)	908000		
905000				(392.82)									
904000					(210.45)					(392.82)	905000	(2,481.13)	Cus Accts
903000					(7.51)	(433.77)				(210.45)	904000		
902000				(30.28)			(1,123.83)			(1,565.11)	903000		
901000				(117.98)						(194.78)	902000		
880000										(117.98)	901000		
870000				(6,646.20)				(1,977.24)		(1,977.24)	880000	(1,977.24)	Dist Oper
813000	(5,484.00)	(16,127.00)	(2,312.00)	(41,348.08)	(1,753.83)	(10,066.26)	34,986.54	(3,212.47)	(10,497.64)	(6,646.20)	870000	(6,646.20)	Pur Gas Exp
				(582.76)					(373.28)	(956.04)	813000	(956.04)	
										(55,814.74)		(55,814.74)	

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000'S OF DOLLARS)

RESTATE
DEBT INTEREST
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses			
15	Depreciation			
16	Taxes	0		0
17	Total Distribution	0	0	0
18	Customer Accounting			
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses			
22	Depreciation			
23	Taxes			
24	Total Admin. & General	0	0	0
25	Total Gas Expense	0	0	0
26	Operating Income before FIT	0	0	0
Federal Income Taxes				
27	Current Accrual (at 35%)	28	28	0
28	Amort ITC			
29	Deferred FIT			
30	NET OPERATING INCOME	(\$28)	(\$28)	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant			
33	General Plant			
34	Total Plant in Service	0	0	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant			
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$0	\$0	\$0

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AVISTA UTILITIES
Restate Debt Interest
Washington - Gas
TWELVE MONTHS ENDED DECEMBER 31, 2010
(000's)

<u>Adjustment Description</u>	<u>Rate Base Adjustments</u>
b Per Results Report	\$214,663
c Deferred FIT Rate Base	(36,762)
d Deferred Gain on Office Building	(44)
e Gas Inventory	10,226
f Customer Advances	(31)
g Customer Deposits	(1,132)
h Weather Normalize Revenue & Gas Cost Adjust	0
i Eliminate B & O Taxes	0
j Property Tax	0
k Uncollectible Expense	0
l Regulatory Expense Adjustment	0
m Injuries and Damages	0
n FIT	0
o Net Gains/losses	0
p Eliminate A/R Expenses	0
q Office Space Charges to Subs	0
r Restate Excise Taxes	0
s Misc Restating Adjustments	0
t Restate Debt Interest	0
Total Restated Rate Base	<u>\$186,920</u>
Weighted Average Cost of Debt	<u>3.17%</u>
Restated Debt Interest	\$5,925
Actual Interest (G-FIT-12A)	<u>\$6,006</u>
Increase (Decrease) in Interest Expense FIT Rate	(\$81) <u>x 0.350</u>
Increase (Decrease) in FIT	<u><u>\$28</u></u>

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AVISTA UTILITIES
Cost of Capital
Washington - Electric/Gas System

Component	Capital Structure	Cost	ProForma Weighted Cost
Total Debt	53.50%	5.93%	3.17%
Pref Trust	0.00%	0.00%	0.00%
Common	46.50%	10.20%	4.74%
Total	<u>100.00%</u>		<u>7.91%</u>

WA wtd debt

3.17%

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**AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON GAS
TWELVE MONTHS ENDED DECEMBER 31, 2010**

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.003617
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038381
Franchise Fees (4)		0.000000
Total Expense		<u>0.043998</u>
Net Operating Income Before FIT		0.956002
Federal Income Tax @	35.00%	0.334601
REVENUE CONVERSION FACTOR		<u>0.621402</u>

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Write-Offs *		520,250	
Divided by:			
Sales to Ultimate Customers + Transport **		<u>143,833,904</u>	
EFFECTIVE RATE			<u>0.003617</u>

* From Uncollectible Adjustment Workpapers.

** From Results of Operations Report G-OPS-12A.

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2010 (2011 report not prepared until 4/2011)

(3) Calculation of Effective Washington Excise Tax :

Nominal Rate *		0.038520	
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less: Effective Uncoll Rate	<u>0.003617</u>	0.996383	
EFFECTIVE RATE			<u>0.038381</u>

* From Combined Excise Tax Return.

(4) Calculation of Franchise Fee Rate:

Total Fees Paid (Millwood/Spokane) *		0	
Divided by:			
Sales to Ultimate Customers + Transport **		<u>143,833,904</u>	
EFFECTIVE RATE			<u>0.000000</u>

* From Excise/Franchise Tax Adjustment Workpapers.

** From Results of Operations Report G-OPS-12A.