

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 200902 , State Code : WA

Accounting Period:200902	State Code:WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	209,865	287,891,147	24,425,396	209,836	618,566,141	51,148,919
18 THEFT OF SERVICE-ELECTRIC	0	0	856	0	0	2,064
21 FIRM COMMERCIAL	22,792	188,896,857	16,618,098	22,792	389,150,142	33,205,163
31 FIRM- INDUSTRIAL	356	61,986,206	3,673,586	356	122,462,883	7,035,059
39 FIRM-PUMPING-IRRIGATION ONLY	546	303,619	27,328	548	625,567	54,606
51 LIGHTING-PUBLIC STREET AND HIWAY	318	1,428,970	366,178	318	2,882,855	750,726
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	4	0	0	8
80 INTERDEPARTMENT REVENUE	44	1,059,579	82,848	44	2,081,813	159,103
83 MISC-SERVICE REVENUE SNP	0	0	26,678	0	0	49,896
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	31,186	0	0	62,372
86 MISC-OTHER ELECTRIC REVENUE	0	0	279	0	0	558
Total WA	233,921	541,566,378	45,252,437	233,893	1,135,769,401	92,468,474

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC RATE OF RETURN  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-ROR-12A

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	113,852,560	72,062,714	41,789,846
E-ALL		Colstrip 3 AFUDC Reallocation	0	-195,348	195,348
		Adjusted Net Operating Income	113,852,560	71,867,366	41,985,194
E-APL		Electric Net Rate Base	1,519,802,646	970,315,352	549,487,294
		RATE OF RETURN	7.491%	7.407%	7.641%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC ALLOCATION PERCENTAGES  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	Production/Transmission Ratio	12/31/2008	System	Washington	Idaho
1	Input				100.000%	64.420%	35.580%
2	Input	Number of Customers Percent		2/28/2009	352,841 100.000%	231,896 65.723%	120,945 34.277%
3	E-OPS	Direct Distribution Operating Expense Percent			19,816,429 100.000%	13,509,502 68.173%	6,306,927 31.827%
	Input	Jurisdictional 4-Factor Ratio		12/31/2008	14,403,963 4,987,613 19,391,576 100.000%	9,616,346 3,376,346 12,992,692 67.002%	4,787,617 1,611,267 6,398,884 32.998%
		Direct O & M Accts 500 - 598			8,589,586	5,794,987	2,794,599
		Direct Labor Accts 901 - 935			2,645,059	2,011,391	633,668
		Total			11,234,645	7,806,378	3,428,267
		Percentage			100.000%	69.485%	30.515%
		Number of Customers			354,732	233,087	121,645
		Percentage			100.000%	65.708%	34.292%
		Net Direct Plant			664,541,627	402,643,453	261,898,174
		Percentage			100.000%	60.590%	39.410%
		Total Percentages			400.000%	262.785%	137.215%
		Percent			100.000%	65.696%	34.304%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC ALLOCATION PERCENTAGES  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	System		Idaho
			Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor			
		Direct O & M Accts 500 - 894	2,980,593	1,738,347	
		Direct O & M Accts 901 - 935	9,909,996	3,665,729	
		Accts 901 - 905 Utility 9 Only	1,038,153	XXXXXXX	
		Adjustments			
		Total	65,894,285	13,928,742	5,404,076
		Percentage	77.316%	16.343%	6.341%
		Direct Labor Accts 500 - 894	40,116,964	6,770,556	3,301,447
		Direct Labor Accts 901 - 935	3,094,527	399,705	990,212
		Accts 901 - 905 Utility 9 Only	1,700,596	1,049,531	XXXXXXX
		Total	44,912,087	8,219,792	4,291,659
		Percentage	78.212%	14.314%	7.474%
		Number of Customers at 12/31/08	354,732	218,921	95,323
		Percentage	53.026%	32.725%	14.249%
		Net Direct Plant	1,686,448,103	296,578,331	135,066,460
		Percentage	79.621%	14.002%	6.377%
		Total Percentages	288,175%	77.384%	34.441%
		Average (CD AA)	72.044%	19.346%	8.610%
Input		Gas North/Oregon 4-Factor			
		Direct O & M Accts 500 - 894	0	2,980,593	1,738,347
		Direct O & M Accts 901 - 935	0	9,909,996	3,665,729
		Less: Direct O & M Accts 901 - 905	0	1,038,153	XXXXXXX
		Total	0	13,928,742	5,404,076
		Percentage	0.000%	72.047%	27.953%
		Direct Labor Accts 500 - 894	0	6,770,556	3,301,447
		Direct Labor Accts 901 - 935	0	399,705	990,212
		Less: Direct O & M Accts 901 - 905	0	1,049,531	XXXXXXX
		Total	0	8,219,792	4,291,659
		Percentage	0.000%	65.698%	34.302%
		Number of Customers at 12/31/08	0	218,921	95,323
		Percentage	0.000%	69.666%	30.334%
		Net Direct Plant	0	292,786,064	134,576,569
		Percentage	0.000%	68.510%	31.490%
		Total Percentages	0.000%	275.921%	124.079%
		Average (GD AA)	0.000%	68.980%	31.020%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended February 28, 2009		E-ALL-12A
Average of Monthly Averages Basis		
Basis	Ref	Description

		System	Washington	Idaho		
Input		Total	Electric	Gas North	Oregon Gas	
	1/1/2009					
	Elec/Gas North 4-Factor	41,936,948	38,956,355	2,980,593	0	
	Direct O & M Accts 500 - 894	35,165,766	25,255,770	9,909,996	0	
	Direct O & M Accts 901 - 935	0	0	0	0	
	Adjustments	77,102,714	64,212,125	12,890,589	0	
	Total	100.000%	83.281%	16.719%	0.000%	
	Percentage					
	Direct Labor Accts 500 - 894	46,887,520	40,116,964	6,770,556	0	
	Direct Labor Accts 901 - 935	3,494,232	3,094,527	399,705	0	
	Total	50,381,752	43,211,491	7,170,261	0	
	Percentage	100.000%	85.768%	14.232%	0.000%	
	Number of Customers at 12/31/08	573,653	354,732	218,921	0	
	Percentage	100.000%	61.837%	38.163%	0.000%	
	Net Direct Plant	1,969,063,721	1,676,277,657	292,786,064	0	
	Percentage	100.000%	85.131%	14.869%	0.000%	
9	Total Percentages	400.000%	316.017%	83.983%	0.000%	
	Average (CD AN/ID/WA)	100.000%	79.004%	20.996%	0.000%	
10	E-PLT Net Electric Distribution Plant	638,852,793	394,299,552	244,553,241		
	Percent	100.000%	61.720%	38.280%		
11	E-OPS Book Deprec (0403.XX, 0404.11 & 0406.XX)	72,124,299	46,360,146	25,764,153		
	Percent	100.000%	64.278%	35.722%		
12	E-PLT Net Electric Plant	1,720,900,574	1,091,115,073	629,785,501		
	Percent	100.000%	63.404%	36.596%		
13	E-PLT Net Electric General Plant	82,371,857	52,672,110	29,699,747		
	Percent	100.000%	63.944%	36.056%		
14	E-SCM Net Allocated Schedule M's	-148,552,294	-95,933,627	-52,618,667		
	Percent	100.000%	64.579%	35.421%		

RESULTS OF OPERATIONS

AVISTA UTILITIES

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended February 28, 2009  
 Report ID:  
 E-ALL-12A

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

Situa Plant by Functional Group:		12/31/2008			
(Used to functionalize R&P Property Tax on Report E-OTX)		Washington	Idaho	Montana	Oregon
Input	Balance Date	264,370,813	162,547,348	443,565,051	160,504,848
Input	Production	235,078,023	159,162,873	57,369,424	8,774,701
Input	Transmission	583,524,952	373,284,740	216,631	
Input	Distribution	9,231,054	10,832,156		
Input	General	1,092,204,842	705,827,117	501,151,106	169,279,549
Input	TOTAL				

SPECIAL MANUAL ADJUSTMENTS:		System	Washington	Idaho
Adjustments to NOI (Report E-ROR):	12/31/08			
Colstrip 3 AFUDC Reallocation - 12/08	ANNUALLY	0	-195,348	195,348
Colstrip 3 AFUDC Reallocation - Plant (12/08)		0	-7,490,287	7,490,287
- Accum Deprec (12/08)		0	-5,572,554	5,572,554

RESULTS OF OPERATIONS

A VISTA UTILITIES

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis  
 Report ID:  
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	283,591,067	0	283,591,067	193,575,884	0	193,575,884	90,015,183	0	90,015,183
99	442200	Commercial - Firm & Int.	249,183,462	0	249,183,462	176,095,794	0	176,095,794	73,087,668	0	73,087,668
1	442300	Industrial	102,607,950	0	102,607,950	45,173,623	0	45,173,623	57,434,327	0	57,434,327
99	444000	Public Street & Highway Lighting	6,099,132	0	6,099,132	4,206,808	0	4,206,808	1,892,324	0	1,892,324
99	499XXX	Unbilled Revenue	2,465,072	0	2,465,072	1,438,260	0	1,438,260	1,026,812	0	1,026,812
99	448000	Interdepartmental Revenue	1,004,174	0	1,004,174	824,138	0	824,138	180,036	0	180,036
		TOTAL SALES TO ULTIMATE CUSTOMERS	644,950,857	0	644,950,857	421,314,507	0	421,314,507	223,636,350	0	223,636,350
1	447XXX	Sales for Resale	0	247,250,653	247,250,653	0	159,278,871	159,278,871	0	87,971,782	87,971,782
		TOTAL SALES OF ELECTRICITY	644,950,857	247,250,653	892,201,510	421,314,507	159,278,871	580,593,378	223,636,350	87,971,782	311,608,132
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	593,980	0	593,980	369,988	0	369,988	223,992	0	223,992
1	453000	Sales of Water & Water Power	0	308,816	308,816	0	198,939	198,939	0	109,877	109,877
1	454000	Rent from Electric Property	2,707,078	70,372	2,777,450	1,854,111	45,334	1,899,445	852,967	25,038	878,005
1	456XXX	Other Electric Revenues	1,636,037	62,146,882	63,782,919	1,628,863	40,035,021	41,663,884	7,174	22,111,861	22,119,035
		TOTAL OTHER OPERATING REVENUE	4,937,095	62,526,070	67,463,165	3,852,962	40,279,294	44,132,236	1,084,133	22,246,776	23,330,909
		TOTAL ELECTRIC REVENUE	649,887,952	309,776,723	959,664,675	425,167,469	199,558,165	624,725,634	224,720,483	110,218,558	334,939,041
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	382,278	382,278	0	246,263	246,263	0	136,015	136,015
1	501000	Fuel	0	27,934,605	27,934,605	0	17,995,473	17,995,473	0	9,939,132	9,939,132
1	502000	Steam Expense	0	2,164,948	2,164,948	0	1,394,660	1,394,660	0	770,288	770,288
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	779,297	779,297	0	502,023	502,023	0	277,274	277,274
1	506000	Miscellaneous Steam Power Generation Expense	1,346,342	2,074,672	3,421,014	1,346,342	1,336,504	2,682,846	0	738,168	738,168
1	507000	Rent	0	27,375	27,375	0	17,635	17,635	0	9,740	9,740
		MAINTENANCE									
1	510000	Supervision & Engineering	0	471,077	471,077	0	303,468	303,468	0	167,609	167,609
1	511000	Structures	0	540,225	540,225	0	348,013	348,013	0	192,212	192,212
1	512000	Boiler Plant	0	4,568,306	4,568,306	0	2,942,903	2,942,903	0	1,625,403	1,625,403
1	513000	Electric Plant	0	520,719	520,719	0	335,447	335,447	0	185,272	185,272
1	514000	Miscellaneous Steam Plant	0	636,975	636,975	0	410,339	410,339	0	226,636	226,636
		TOTAL STEAM POWER GENERATION EXP	1,346,342	40,100,477	41,446,819	1,346,342	25,832,728	27,179,070	0	14,267,749	14,267,749

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	1,670,124	1,670,124	0	1,075,894	1,075,894	0	594,230	594,230
1	536000	Water for Power	0	740,188	740,188	0	476,829	476,829	0	263,359	263,359
1	537000	Hydraulic Expense	2,478,750	722,941	3,201,691	1,691,094	465,719	2,156,813	787,656	257,222	1,044,878
1	538000	Electric Expense	0	4,809,920	4,809,920	0	3,098,550	3,098,550	0	1,711,370	1,711,370
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	985,242	985,242	0	634,693	634,693	0	350,549	350,549
1	540000	Rent	993,175	723,738	1,716,913	372,542	466,232	838,774	620,633	257,506	878,139
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	272,373	272,373	0	175,463	175,463	0	96,910	96,910
1	542000	Structures	0	313,306	313,306	0	201,832	201,832	0	111,474	111,474
1	543000	Reservoirs, Dams, & Waterways	0	647,172	647,172	0	416,908	416,908	0	230,264	230,264
1	544000	Electric Plant	0	1,942,164	1,942,164	0	1,251,142	1,251,142	0	691,022	691,022
1	545000	Miscellaneous Hydraulic Plant	0	323,748	323,748	0	208,558	208,558	0	115,190	115,190
1		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>3,471,925</b>	<b>13,150,916</b>	<b>16,622,841</b>	<b>2,063,636</b>	<b>8,471,820</b>	<b>10,535,456</b>	<b>1,408,289</b>	<b>4,679,096</b>	<b>6,087,385</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	1,480,797	1,480,797	0	953,929	953,929	0	526,868	526,868
1	547000	Fuel	0	101,527,797	101,527,797	0	65,404,207	65,404,207	0	36,123,590	36,123,590
1	548000	Generation Expense	0	1,658,064	1,658,064	0	1,068,125	1,068,125	0	589,939	589,939
1	549000	Miscellaneous Other Power Generation Expense	0	470,804	470,804	0	303,292	303,292	0	167,512	167,512
1	550000	Rent	0	33,433	33,433	0	21,538	21,538	0	11,895	11,895
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	464,247	464,247	0	299,068	299,068	0	165,179	165,179
1	552000	Structures	0	3,770	3,770	0	2,429	2,429	0	1,341	1,341
1	553000	Generating & Electric Equipment	0	5,000,091	5,000,091	0	3,221,059	3,221,059	0	1,779,032	1,779,032
1	554000	Miscellaneous Other Power Generation Plant	0	106,123	106,123	0	68,364	68,364	0	37,759	37,759
1		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>0</b>	<b>110,745,126</b>	<b>110,745,126</b>	<b>0</b>	<b>71,342,011</b>	<b>71,342,011</b>	<b>0</b>	<b>39,403,115</b>	<b>39,403,115</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	17,786,348	281,975,332	299,761,680	0	181,648,509	181,648,509	17,786,348	100,326,823	118,113,171
1	556000	System Control & Load Dispatching	0	499,543	499,543	0	321,806	321,806	0	177,737	177,737
E-557	557XXX	Other Expense	32,553,381	60,675,794	93,229,175	24,538,324	39,087,347	63,625,671	8,015,057	21,588,447	29,603,504
		<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>	<b>50,339,729</b>	<b>343,150,669</b>	<b>393,490,398</b>	<b>24,538,324</b>	<b>221,057,662</b>	<b>245,595,986</b>	<b>25,801,405</b>	<b>122,093,007</b>	<b>147,894,412</b>
		<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>	<b>55,157,996</b>	<b>507,147,188</b>	<b>562,305,184</b>	<b>27,948,902</b>	<b>326,704,221</b>	<b>354,652,523</b>	<b>27,209,694</b>	<b>180,442,967</b>	<b>207,652,661</b>



RESULTS OF OPERATIONS

AVISTA UTILITIES  
 ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	229,019	2,020,272	2,249,291	158,213	1,301,459	1,459,672	70,806	718,813	789,619
1	561000	Load Dispatching	0	1,963,921	1,963,921	0	1,265,158	1,265,158	0	698,763	698,763
1	562000	Station Expense	0	238,727	238,727	0	153,788	153,788	0	84,939	84,939
1	563000	Overhead Line Expense	0	472,439	472,439	0	304,345	304,345	0	168,094	168,094
1	565000	Transmission of Electricity by Others	0	13,405,649	13,405,649	0	8,635,919	8,635,919	0	4,769,730	4,769,730
1	566000	Miscellaneous Transmission Expense	0	1,390,102	1,390,102	0	895,504	895,504	0	494,598	494,598
1	567000	Rent	0	77,530	77,530	0	49,945	49,945	0	27,585	27,585
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	572,554	572,554	0	368,839	368,839	0	203,715	203,715
1	569000	Structures	723	273,345	274,068	723	176,089	176,812	0	97,256	97,256
1	570000	Station Equipment	0	1,070,528	1,070,528	0	689,634	689,634	0	380,894	380,894
1	571000	Overhead Lines	19,425	1,278,002	1,297,427	17,850	823,289	841,139	1,575	454,713	456,288
1	572000	Underground Lines	0	13,422	13,422	0	8,646	8,646	0	4,776	4,776
1	573000	Service Miscellaneous	0	9,296	9,296	0	5,988	5,988	0	3,308	3,308
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>249,167</b>	<b>22,785,787</b>	<b>23,034,954</b>	<b>176,786</b>	<b>14,678,603</b>	<b>14,855,389</b>	<b>72,381</b>	<b>8,107,184</b>	<b>8,179,565</b>
<b>DEPRECIATION &amp; AMORTIZATION</b>											
1	403X40	Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	26,527,150	26,527,150	0	17,088,790	17,088,790	0	9,438,360	9,438,360
1	403X30	Depreciation Expense--Transmission Plant	0	9,322,707	9,322,707	0	6,005,688	6,005,688	0	3,317,019	3,317,019
1	404X30	Amortization of Limited-Term Plant	2,785	91,970	94,755	2,785	59,247	62,032	0	32,723	32,723
1	404X20	Amortization of Hydro Licensing Costs	0	337,687	337,687	0	217,538	217,538	0	120,149	120,149
99	405930	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
1	404X10	Amortization of Citizens Utilities Organization Costs	0	0	0	0	0	0	0	0	0
1	404X60	Amort of Leased Transportation Vehicles (C-AMT)	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,863	0	-134,863	-134,863	0	-134,863	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,468	0	-103,468	0	0	0	-103,468	0	-103,468
99	407370	Amortization of Small Gen. Capital Costs	153,132	0	153,132	153,132	0	153,132	0	0	0
1	407380	Amortization of Wartsila Generators	0	77,148	77,148	-49,699	0	49,699	0	27,449	27,449
99	407482	Reg Debit Amt CDA Settlement	-77,148	0	-77,148	0	0	49,699	-27,449	0	-27,449
99	407400	Reg Credit Amt Lake CDA Settlement	-177,200	0	-177,200	0	0	-49,699	-177,200	0	-177,200
99	407400	Amortization of CCX Credits	-156,414	0	-156,414	0	0	0	-156,414	0	-156,414
99	407420	Amortization of CS2 Levelized Return	-7,084,660	0	-7,084,660	-3,926,685	0	-3,926,685	-3,157,975	0	-3,157,975
99	407450/499	Amortization of BPA Residential Exchange Credit	0	12,591,892	12,591,892	0	8,111,697	8,111,697	0	4,480,195	4,480,195
Taxes Other Than FIT--Prod & Trans			-5,028,758	48,948,554	43,919,796	-1,473,556	31,532,659	30,059,103	-3,555,202	17,415,895	13,860,693
<b>TOTAL DEPR/AMT/TAXES OTHER THEN FIT</b>			<b>50,378,405</b>	<b>578,881,529</b>	<b>629,259,934</b>	<b>26,651,532</b>	<b>372,915,483</b>	<b>399,567,015</b>	<b>23,726,873</b>	<b>205,966,046</b>	<b>229,692,919</b>
<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>											

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis  
 Report ID:  
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	358,902	1,067,403	1,426,305	239,135	727,681	966,816	119,767	339,722	459,489
3	582000	Station Expense	577,692	16,181	593,873	363,500	11,031	374,531	214,192	5,150	219,342
3	583000	Overhead Line Expense	883,208	966,952	1,850,160	599,267	659,200	1,258,467	283,941	307,752	591,693
3	584000	Underground Line Expense	827,901	0	827,901	567,010	0	567,010	260,891	0	260,891
3	585000	Street Light & Signal System Operation Expense	191,960	120	192,080	39,674	82	39,756	152,286	38	152,324
3	586000	Meter Expense	1,346,263	5,634	1,351,897	1,321,998	3,841	1,325,839	24,265	1,793	26,058
3	587000	Customer Installations Expense	851,650	1,845	853,495	410,935	1,258	412,193	440,715	587	441,302
3	588000	Miscellaneous Distribution Expense	2,623,832	2,381,086	5,004,918	1,800,711	1,623,258	3,423,969	823,121	757,828	1,580,949
3	589000	Rent	1,688	201,629	203,317	1,519	137,457	138,976	169	64,172	64,341
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	507,078	874,593	1,381,671	337,919	596,236	934,155	169,159	278,357	447,516
3	591000	Structures	292,146	605	292,751	228,228	412	228,640	63,918	193	64,111
3	592000	Station Equipment	747,018	20,851	767,869	580,711	14,215	594,926	166,307	6,636	172,943
3	593000	Overhead Lines	7,803,893	5,066	7,808,959	4,994,972	3,454	4,998,426	2,808,921	1,612	2,810,533
3	594000	Underground Lines	1,064,011	0	1,064,011	748,118	0	748,118	315,893	0	315,893
3	595000	Line Transformers	519,413	163,227	682,640	442,280	111,277	553,557	77,133	51,950	129,083
3	596000	Street Light & Signal System Maintenance Exp	613,641	0	613,641	470,870	0	470,870	142,771	0	142,771
3	597000	Meters	138,155	0	138,155	95,764	0	95,764	42,391	0	42,391
3	598000	Miscellaneous Distribution Expense	467,978	4,996	472,974	266,891	3,406	270,297	201,087	1,590	202,677
3	599000	TOTAL DISTRIBUTION OPERATING EXP	19,816,429	5,710,188	25,526,617	13,509,502	3,892,808	17,402,310	6,306,927	1,817,380	8,124,307
99	403X50	Depreciation Expense--Distribution Plant	24,865,648	0	24,865,648	15,924,521	0	15,924,521	8,941,127	0	8,941,127
E-OTX		Taxes Other Than FIT--Distribution	37,811,968	0	37,811,968	33,668,334	0	33,668,334	4,143,634	0	4,143,634
		TOTAL DISTRIBUTION EXPENSES	82,494,045	5,710,188	88,204,233	63,102,357	3,892,808	66,995,165	19,391,688	1,817,380	21,209,068
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	481,238	481,238	0	316,284	316,284	0	164,954	164,954
2	902000	Meter Reading Expenses	2,322,356	16,901	2,339,257	2,016,296	11,108	2,027,404	306,060	5,793	311,853
E-903	903XXX	Customer Records & Collection Expenses	1,617,322	5,851,225	7,468,547	1,121,131	3,829,623	4,950,754	496,191	2,021,602	2,517,793
2	904000	Uncollectible Accounts	0	2,047,555	2,047,555	0	1,345,715	1,345,715	0	701,840	701,840
2	905000	Misc Customer Accounts	0	157,929	157,929	0	103,796	103,796	0	54,133	54,133
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,939,678	8,554,848	12,494,526	3,137,427	5,606,526	8,743,953	802,251	2,948,322	3,750,573
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	16,649,299	503,991	17,153,290	12,957,895	331,238	13,289,133	3,691,404	172,753	3,864,157
2	909000	Advertising	65,889	57,109	122,998	49,599	37,534	87,133	16,290	19,575	35,865
2	910000	Misc Customer Service & Info Exp	0	122,874	122,874	0	80,756	80,756	0	42,118	42,118
		TOTAL CUSTOMER SERVICE & INFO EXP	16,715,188	683,974	17,399,162	13,007,494	449,528	13,457,022	3,707,694	234,446	3,942,140

RESULTS OF OPERATIONS

Report ID:  
E-OPS-12A  
For Twelve Months Ended February 28, 2009  
Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	911000	Supervision	0	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	13,153	418,247	431,400	0	274,884	274,884	13,153	143,363	156,516
2	913000	Advertising	859	109,728	110,587	859	72,117	72,976	0	37,611	37,611
2	916000	Miscellaneous Sales Expenses	213,137	11,179	224,316	210,339	7,347	217,686	2,798	3,832	6,630
		<b>TOTAL SALES EXPENSES</b>	<b>227,149</b>	<b>539,154</b>	<b>766,303</b>	<b>211,198</b>	<b>354,348</b>	<b>565,546</b>	<b>15,951</b>	<b>184,806</b>	<b>200,757</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	231,742	18,666,220	18,897,962	148,738	12,262,960	12,411,698	83,004	6,403,260	6,486,264
4	921000	Office Supplies & Expenses	138	3,792,977	3,793,115	138	2,491,834	2,491,972	0	1,301,143	1,301,143
4	922000	Admin Exp Transferred--Credit	0	-39,190	-39,190	0	-25,746	-25,746	0	-13,444	-13,444
4	923000	Outside Services Employed	165	11,360,205	11,360,370	0	7,463,200	7,463,200	165	3,897,005	3,897,170
4	924000	Property Insurance Premium	0	1,047,836	1,047,836	0	688,386	688,386	0	359,450	359,450
4	925XXX	Injuries and Damages	2,728	3,298,430	3,301,158	2,728	2,166,937	2,169,665	0	1,131,493	1,131,493
4	926XXX	Employee Pensions and Benefits	341,302	829,120	1,170,422	252,520	544,699	797,219	88,782	284,421	373,203
4	927000	Franchise Requirements	6,327	0	6,327	0	0	0	6,327	0	6,327
4	928000	Regulatory Commission Expenses	1,889,625	3,014,110	4,903,735	1,105,163	1,941,690	3,046,853	784,462	1,072,420	1,856,882
1	930000	Miscellaneous General Expenses	357,037	2,815,311	3,172,348	296,328	1,849,547	2,145,875	60,709	965,764	1,026,473
4	931000	Rents	69,290	468,094	537,384	57,500	307,519	365,019	11,790	160,575	172,365
4	935000	Maintenance of General Plant	674,718	6,962,803	7,637,521	213,935	4,574,283	4,788,218	460,783	2,388,520	2,849,303
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>3,573,072</b>	<b>52,215,916</b>	<b>55,788,988</b>	<b>2,077,050</b>	<b>34,265,309</b>	<b>36,342,359</b>	<b>1,496,022</b>	<b>17,950,607</b>	<b>19,446,629</b>
E-ADP		Depreciation Expense--General Plant	2,053,241	5,581,536	7,634,777	1,228,250	3,666,846	4,895,096	824,991	1,914,690	2,739,681
E-CAM		Amortization--Intangible Plant--Software	0	3,674,970	3,674,970	0	2,414,308	2,414,308	0	1,260,662	1,260,662
4		Amortization of Leasehold Imp (404X50)	0	7,423	7,423	0	4,877	4,877	0	2,546	2,546
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>5,626,313</b>	<b>61,479,845</b>	<b>67,106,158</b>	<b>3,305,300</b>	<b>40,351,340</b>	<b>43,656,640</b>	<b>2,321,013</b>	<b>21,128,505</b>	<b>23,449,518</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>159,380,778</b>	<b>655,849,538</b>	<b>815,230,316</b>	<b>109,415,308</b>	<b>423,570,033</b>	<b>532,985,341</b>	<b>49,965,470</b>	<b>232,279,505</b>	<b>282,244,975</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>		<b>144,434,359</b>				<b>91,740,293</b>			<b>52,694,066</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual		-1,086,493				1,036,220			-2,122,713
E-FIT		DEFERRED FEDERAL INCOME TAX		31,668,292				18,641,359			13,026,933
		<b>ELECTRIC NET OPERATING INCOME</b>		<b>113,852,560</b>				<b>72,062,714</b>			<b>41,789,846</b>

ALLOCATION RATIOS:	1	2	3	4	99	
E-ALL	Production/Transmission Ratio	100.000%	64.420%	65.723%	68.173%	65.696%
E-ALL	Number of Customers	100.000%	64.420%	65.723%	68.173%	65.696%
E-ALL	Direct Distribution Operating Expense	100.000%	64.420%	65.723%	68.173%	65.696%
E-ALL	Jurisdictional 4-Factor Ratio	100.000%	0.000%	0.000%	0.000%	0.000%
E-ALL	Not Allocated	0.000%	0.000%	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS  
 EXPENSES--ACCOUNT 0555  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-555-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
1	555000	PURPA	0	179,290,008	0	115,498,623	0	63,791,385	63,791,385
99	555380	Idaho - WPI Amortization/Potlatch Purchases	17,786,348	0	0	0	17,786,348	0	17,786,348
1	555550	Exchanges - Non Monetary	0	136,863	0	88,167	0	48,696	48,696
1	555700	Bookout Purchases	0	101,869,374	0	65,624,251	0	36,245,123	36,245,123
1	555710	Intercompany Purchase	0	679,087	0	437,468	0	241,619	241,619
TOTAL ACCOUNT 0555			17,786,348	281,975,332	0	181,648,509	17,786,348	100,326,823	118,113,171

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP  
 EXPENSE--ACCOUNT 0557  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,119,432	5,119,432	0	3,297,938	3,297,938	0	1,821,494	1,821,494
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	52,390,040	52,390,040	0	33,749,664	33,749,664	0	18,640,376	18,640,376
1	557160	Power Supply Expense - Miscellaneous	0	3,054,809	3,054,809	0	1,967,908	1,967,908	0	1,086,901	1,086,901
99	557161	Unbilled Add-Ons	408,583	0	408,583	-51,872	0	-51,872	460,455	0	460,455
1	557170	Broker Fees - Power	0	111,513	111,513	0	71,837	71,837	0	39,676	39,676
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	-7,048,583	0	-7,048,583	-7,048,583	0	-7,048,583	0	0	0
99	557290	Washington ERM Amortization	31,141,281	0	31,141,281	31,141,281	0	31,141,281	0	0	0
99	557380	Idaho PCA Deferred	-6,758,260	0	-6,758,260	0	0	0	-6,758,260	0	-6,758,260
99	557390	Idaho PCA Amortization	13,991,658	0	13,991,658	0	0	0	13,991,658	0	13,991,658
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 0557			32,553,381	60,675,794	93,229,175	24,538,324	39,087,347	63,625,671	8,015,057	21,588,447	29,603,504

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 0903 For Twelve Months Ended February 28, 2009 Average of Monthly Averages Basis	Report ID: E-903-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000 Customer Records and Collections	1,617,322	5,162,229	6,779,551	1,121,131	3,392,772	4,513,903	496,191	1,769,457	2,265,648
12	903920 A/R Sold - Program Fees	0	189,397	189,397	0	120,085	120,085	0	69,312	69,312
12	903930 A/R Sold - Maturity Yield Fee	0	499,599	499,599	0	316,766	316,766	0	182,833	182,833
TOTAL ACCOUNT 0903		1,617,322	5,851,225	7,468,547	1,121,131	3,829,623	4,950,754	496,191	2,021,602	2,517,793

ALLOCATION RATIOS:

E-ALL 2 Number of Customers  
E-ALL 12 Net Electric Plant

100.000%  
100.000%

65.723%  
63.404%

34.277%  
36.596%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis  
 Report ID: E-908-12A

Ref/Basis	Account	Description	Direct		Allocated		Total	Direct		Allocated		Total
			625	503,991	0	331,238		331,238	172,753	173,378		
2	908000	Customer Assistance Expense	625	503,991	0	331,238	331,238	625	172,753	173,378	173,378	
99	908600	DSM Tariff Rider Expense Offset	14,767,140	0	12,352,218	0	12,352,218	2,414,922	0	2,414,922	2,414,922	
99	908610	Limited Income Tax Refund Program	217,160	0	217,160	0	217,160	0	0	0	0	
99	908690	Schedule 91 Amortization included in Unbilled	384,081	0	388,517	0	388,517	-4,436	0	-4,436	-4,436	
99	908990	DSM Amortization	1,280,293	0	0	0	0	1,280,293	0	1,280,293	1,280,293	
TOTAL ACCOUNT 0908			16,649,299	503,991	12,957,895	331,238	13,289,133	3,691,404	172,753	3,864,157	3,864,157	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.723%	34.277%
E-ALL	99	Not Allocated	0.000%		

RESULTS OF OPERATIONS

AVISTA UTILITIES

<b>FEDERAL INCOME TAXES--ELECTRIC</b> For Twelve Months Ended February 28, 2009 Average of Monthly Averages Basis		Report ID: E-FIT-12A
Ref/Basis	Description	

	System	Washington	Idaho
Calculation of Taxable Operating Income:			
E-OPS	959,664,675	624,725,634	334,939,041
	Operating Revenue		
E-OPS	697,315,734	446,019,102	251,296,632
	Operating & Maintenance Expense		
E-OPS	67,510,722	45,186,208	22,324,514
	Book Depreciation & Amortization		
E-OTX	50,403,860	41,780,031	8,623,829
	Taxes Other than FIT		
	144,434,359	91,740,293	52,694,066
	Net Operating Income Before FIT		
E-INT	53,908,820	34,116,288	19,792,532
	Less: Interest Expense		
E-SCM	57,325,961	33,460,543	23,865,418
	Add: Schedule M Additions		
E-SCM	146,223,821	85,075,601	61,148,220
	Less: Schedule M Deductions		
	1,627,679	6,008,947	-4,381,268
	Taxable Net Operating Income		
	Tax Rate	35.00%	35.00%
	Total Federal Income Tax	569,687	-1,533,444
	Production Tax Credit	(1,656,180)	(589,269)
1	Total Net Federal Income Tax	1,036,220	-2,122,713
E-DTE	31,668,292	18,641,359	13,026,933
	Deferred FIT		
	30,581,799	19,677,579	10,904,220
	Total Net FIT/Deferred FIT		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	35.580%
E-ALL	99	Not Allocated	0.000%



RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC SCHEDULE M ITEMS  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-SCM-12A

Ref/Basis	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		WASHINGTON *****		IDAHO *****		Total		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Schedule M Additions:									
12	997001 Contributions In Aid of Construction	0	5,854,743	5,854,743	0	3,712,141	3,712,141	0	2,142,602	2,142,602
2	997002 Injuries and Damages	0	368,919	368,919	0	242,465	242,465	0	126,454	126,454
12	997003 Salvage	0	-2,112,120	-2,112,120	0	-1,339,169	-1,339,169	0	-772,951	-772,951
99	997004 Boulder Park Write Off	-103,468	0	-103,468	0	0	0	-103,468	0	-103,468
4	997005 FAS106 Current Retiree Medical Accrual	0	-1,056,859	-1,056,859	0	-694,314	-694,314	0	-362,545	-362,545
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
99	997007 Idaho PCA	7,233,398	0	7,233,398	0	0	0	7,233,398	0	7,233,398
99	997008 Idaho DSM Book Amortization	1,280,293	0	1,280,293	0	0	0	1,280,293	0	1,280,293
1	997009 Rathdrum Turbine Lease	0	-33,828	-33,828	0	-21,792	-21,792	0	-12,036	-12,036
1	997012 N.E. Tank Farm Diesel Spill	0	-41,893	-41,893	0	-26,987	-26,987	0	-14,906	-14,906
4	997015 Airplane Lease Payments	0	217,816	217,816	0	143,096	143,096	0	74,720	74,720
12	997016 Redemption Expense Amortization	0	1,229,645	1,229,645	0	779,644	779,644	0	450,001	450,001
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	-3,457,016	0	-3,457,016	-1,239,216	0	-1,239,216	-2,217,800	0	-2,217,800
4	997018 DSM Tariff Rider	126,095	320,000	320,000	0	210,227	210,227	0	109,773	109,773
1	997019 CSS Temporary Service Fees	0	126,095	126,095	72,990	0	72,990	53,105	0	53,105
4	997020 FAS87 Current Pension Accrual	0	-16,950,265	-16,950,265	0	-11,135,646	-11,135,646	0	-5,814,619	-5,814,619
99	997021 Wartsilla Generators Amortization	1,018,612	0	1,018,612	721,379	0	721,379	297,233	0	297,233
4	997022 Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
1	997023 Wood Power Buyout (Idaho Only)	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	-134,863	0	-134,863	-134,863	0	-134,863	0	0	0
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	229,019	0	229,019	158,213	0	158,213	70,806	0	70,806
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	-10,645,105	-10,645,105	0	-6,749,422	-6,749,422	0	-3,895,683	-3,895,683
99	997033 BPA Residential Exchange	2,817,964	0	2,817,964	2,763,369	0	2,763,369	54,595	0	54,595
99	997034 Montana Hydro Settlement	-3,337,575	0	-3,337,575	-2,212,336	0	-2,212,336	-1,125,239	0	-1,125,239
2	997066 Miscellaneous Schedule M Additions	0	-2,099,029	-2,099,029	0	-1,379,545	-1,379,545	0	-719,484	-719,484
99	997064 Chicago Climate Exchange	686,062	0	686,062	0	0	0	686,062	0	686,062
99	997065 Amortization - Unbilled Revenue Add-Ins	561,865	0	561,865	245,111	0	245,111	316,754	0	316,754
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	27,020,721	45,543,443	72,564,164	17,187,299	29,457,294	46,644,593	9,833,422	16,086,149	25,919,571
	TOTAL SCHEDULE M ADDITIONS	36,730,494	20,595,467	57,325,961	20,262,551	13,197,992	33,460,543	16,467,943	7,397,475	23,865,418

ELECTRIC SCHEDULE M ITEMS  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-SCM-12A

Ref/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
Schedule M Deductions:								
1	997041 Rathdrum Turbine Lease, Tax	0	3,836,028	0	3,836,028	0	2,471,169	1,364,859
99	997043 Washington Deferred Power Costs	-24,092,698	0	-24,092,698	0	-24,092,698	0	0
1	997044 Non-Monetary Power Costs	0	-136,863	0	-136,863	-88,167	-88,167	-48,696
1	997045 Section 199 Manufacturing Deduction	0	2,457,017	0	2,457,017	1,582,810	1,582,810	874,207
4	997046 Nez Perce Settlement	31,468	-14,672	36,680	-9,639	27,041	-5,212	-10,245
99	997047 Clark Fork Preventive Maint. Exp (PME's)	192,272	0	192,272	0	0	192,272	0
12	997048 AFUDC	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	134,918,291	0	134,918,291	86,722,779	86,722,779	48,195,512
99	997050 CS2 Levelized Return	156,414	0	156,414	0	0	156,414	0
99	997051 Wind Generation AFUDC - ID	50,503	0	50,503	0	0	50,503	0
99	997058 Colstrip Settlement - ID	738,101	0	738,101	0	0	738,101	0
99	997059 Colstrip Settlement - WA	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	196,092	0	196,092	128,825	128,825	67,267
4	997063 CDA Lake Settlement	0	27,891,868	0	27,891,868	18,323,842	18,323,842	9,568,026
TOTAL SCHEDULE M DEDUCTIONS		-22,923,940	169,147,761	-24,056,018	109,131,619	85,075,601	1,132,078	60,016,142

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.723%	34.277%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.173%	31.827%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.720%	38.280%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.278%	35.722%
E-ALL	12	Net Electric Plant	100.000%	63.404%	36.596%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended February 28, 2009 Average of Monthly Averages Basis	Report ID: E-DTE-12A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		27,508,529	15,088,181
99	410100	Deferred Federal Income Tax Expense - Washington		-6,640,925	0
99	410100	Deferred Federal Income Tax Expense - Idaho		0	-749,529
		Sub-Total		20,867,604	14,338,652
14	411100	Deferred Federal Income Tax Expense - Allocated		352,193	193,175
99	411100	Deferred Federal Income Tax Expense - Washington		-2,578,438	0
99	411100	Deferred Federal Income Tax Expense - Idaho		0	-1,504,894
		Sub-Total		-2,226,245	-1,311,719
		Total Deferred Federal Income Tax Expense		18,641,359	13,026,933

E-ALL	14	Net Allocated Schedule M's	100.000%	64.579%	35.421%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended February 28, 2009 Average of Monthly Averages Basis	Report ID: E-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio		6.547%	52.06%
3	Cost of Debt		3.516%	6.919%
	Total Weighted Cost			3.602%
E-APL	Net Rate Base	1,519,802,646	970,315,352	549,487,294
	Interest Deduction for FIT Calculation	53,908,820	34,116,288	19,792,532

- 1 From last WA GRC (UE-080416)
- 2 From last ID GRC (AVU-E-08-1)
- 3 Debt Cost from Treasury

TAXES OTHER THAN FEDERAL INCOME TAX  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-OTX-12A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
***** PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	17,970	17,970	0	11,576	11,576	0	6,394	6,394
1	408140	State Kwh Generation Tax	0	1,542,824	1,542,824	0	993,887	993,887	0	548,937	548,937
1	408150	R&P Property Tax--Production	0	6,631,442	6,631,442	0	4,271,975	4,271,975	0	2,359,467	2,359,467
1	408180	R&P Property Tax--Transmission	0	4,546,563	4,546,563	0	2,928,896	2,928,896	0	1,617,667	1,617,667
1	409100	State Income Tax--Montana & Oregon	0	-146,907	-146,907	0	-94,637	-94,637	0	-52,270	-52,270
TOTAL PRODUCTION & TRANSMISSION			0	12,591,892	12,591,892	0	8,111,697	8,111,697	0	4,480,195	4,480,195
***** DISTRIBUTION											
99	408110	State Excise Tax	16,193,862	0	16,193,862	16,193,862	0	16,193,862	0	0	0
99	408120	Municipal Occupation & License Tax	16,948,754	0	16,948,754	14,308,722	0	14,308,722	2,640,032	0	2,640,032
99	408160	Miscellaneous State or Local Tax--WA & ID	25,108	0	25,108	0	0	0	25,108	0	25,108
99	408170	R&P Property Tax--Distribution	4,676,261	0	4,676,261	3,165,750	0	3,165,750	1,510,511	0	1,510,511
99	409100	State Income Tax--Idaho	-32,017	0	-32,017	0	0	0	-32,017	0	-32,017
TOTAL DISTRIBUTION			37,811,968	0	37,811,968	33,668,334	0	33,668,334	4,143,634	0	4,143,634
TOTAL TAXES OTHER THAN FIT			37,811,968	12,591,892	50,403,860	33,668,334	8,111,697	41,780,031	4,143,634	4,480,195	8,623,829

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT  
 For Twelve Months Ended February 28, 2009  
 (Average of Monthly Averages Basis)

Report ID:  
 E-PLT-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	301000	Organization	0	0	0	0	0	0	0	0	0
1	302000	Franchises & Consents	4,310	15,259,132	15,263,442	4,310	9,829,933	9,834,243	0	5,429,199	5,429,199
1	303000	Misc Intangible Plant	153,179	2,067,926	2,221,105	153,179	1,332,158	1,485,337	0	735,768	735,768
4	C-IPL	Misc Intangible Plant	0	153,314	153,314	0	100,721	100,721	0	52,593	52,593
4	C-IPL	Misc Intangible Pkt-Mainframe Software (303100)	0	11,137,767	11,137,767	0	7,317,067	7,317,067	0	3,820,700	3,820,700
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,603,806	7,603,806	0	4,995,396	4,995,396	0	2,608,410	2,608,410
		<b>TOTAL INTANGIBLE PLANT</b>	<b>157,489</b>	<b>36,221,945</b>	<b>36,379,434</b>	<b>157,489</b>	<b>23,575,275</b>	<b>23,732,764</b>	<b>0</b>	<b>12,646,670</b>	<b>12,646,670</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	2,232,327	2,232,327	0	1,438,065	1,438,065	0	794,262	794,262
1	311XXX	Structures & Improvements	0	124,729,153	124,729,153	0	80,350,520	80,350,520	0	44,378,633	44,378,633
1	312000	Boiler Plant	0	162,767,262	162,767,262	0	104,854,670	104,854,670	0	57,912,592	57,912,592
1	314000	Turbogenerator Units	0	47,971,260	47,971,260	0	30,903,086	30,903,086	0	17,068,174	17,068,174
1	315000	Accessory Electric Equipment	0	26,354,161	26,354,161	0	16,977,351	16,977,351	0	9,376,810	9,376,810
1	316000	Miscellaneous Power Plant Equipment	0	15,372,848	15,372,848	0	9,903,189	9,903,189	0	5,469,659	5,469,659
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>0</b>	<b>379,427,011</b>	<b>379,427,011</b>	<b>0</b>	<b>244,426,881</b>	<b>244,426,881</b>	<b>0</b>	<b>135,000,130</b>	<b>135,000,130</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	55,921,894	55,921,894	0	36,024,884	36,024,884	0	19,897,010	19,897,010
1	331XXX	Structures & Improvements	0	39,630,700	39,630,700	0	25,530,097	25,530,097	0	14,100,603	14,100,603
1	332XXX	Reservoirs, Dams, & Waterways	0	113,379,440	113,379,440	0	73,039,035	73,039,035	0	40,340,405	40,340,405
1	333000	Waterwheels, Turbines, & Generators	0	122,656,591	122,656,591	0	79,015,376	79,015,376	0	43,641,215	43,641,215
1	334000	Accessory Electric Equipment	0	30,693,503	30,693,503	0	19,772,755	19,772,755	0	10,920,748	10,920,748
1	335XXX	Miscellaneous Power Plant Equipment	0	6,285,141	6,285,141	0	4,048,888	4,048,888	0	2,236,253	2,236,253
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,288,118	1,288,118	0	711,445	711,445
		<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>0</b>	<b>370,566,832</b>	<b>370,566,832</b>	<b>0</b>	<b>238,719,153</b>	<b>238,719,153</b>	<b>0</b>	<b>131,847,679</b>	<b>131,847,679</b>
<b>OTHER PRODUCTION PLANT:</b>											
1	340200	Land & Land Rights	0	877,555	877,555	0	565,321	565,321	0	312,234	312,234
1	341000	Structures & Improvements	0	15,616,440	15,616,440	0	10,060,111	10,060,111	0	5,556,329	5,556,329
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,628	21,064,628	0	13,569,833	13,569,833	0	7,494,795	7,494,795
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,093,022	14,093,022	0	7,783,758	7,783,758
1	344000	Generators	0	197,371,820	197,371,820	0	127,146,926	127,146,926	0	70,224,894	70,224,894
1	345000	Accessory Electric Equipment	0	15,393,898	15,393,898	0	9,916,749	9,916,749	0	5,477,149	5,477,149
1	346000	Miscellaneous Power Plant Equipment	0	1,335,161	1,335,161	0	860,111	860,111	0	475,050	475,050
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>0</b>	<b>273,536,282</b>	<b>273,536,282</b>	<b>0</b>	<b>176,212,073</b>	<b>176,212,073</b>	<b>0</b>	<b>97,324,209</b>	<b>97,324,209</b>
		<b>TOTAL PRODUCTION PLANT</b>	<b>0</b>	<b>1,023,530,125</b>	<b>1,023,530,125</b>	<b>0</b>	<b>659,358,107</b>	<b>659,358,107</b>	<b>0</b>	<b>364,172,018</b>	<b>364,172,018</b>

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC UTILITY PLANT  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		TRANSMISSION PLANT:						
1	350XXX	Land & Land Rights	0	14,393,837	0	9,272,510	0	5,121,327
1	352XXX	Structures & Improvements	0	15,438,657	0	9,945,583	0	5,493,074
1	353000	Station Equipment	0	169,421,442	0	109,141,293	0	60,280,149
1	354000	Towers & Fixtures	0	17,092,215	0	11,010,805	0	6,081,410
1	355000	Poles & Fixtures	0	127,232,568	0	81,963,220	0	45,269,348
1	356000	Overhead Conductors & Devices	0	101,887,342	0	65,635,826	0	36,251,516
1	357000	Underground Conduit	0	2,342,725	0	1,509,183	0	833,542
1	358000	Underground Conductors & Devices	0	2,288,723	0	1,474,395	0	814,328
1	359000	Roads & Trails	0	1,848,631	0	1,190,888	0	657,743
		TOTAL TRANSMISSION PLANT	0	451,946,140	0	291,143,703	0	160,802,437
		DISTRIBUTION PLANT:						
99	360200	Land & Land Rights	4,015,937	0	3,045,670	970,267	0	970,267
99	360400	Land Easements	36,214	0	27,460	8,754	0	8,754
99	361000	Structures & Improvements	11,622,815	0	8,409,574	3,213,241	0	3,213,241
99	362000	Station Equipment	84,215,965	0	53,880,564	30,335,401	0	30,335,401
99	364000	Poles, Towers, & Fixtures	192,479,564	0	116,781,254	75,698,310	0	75,698,310
99	365000	Overhead Conductors & Devices	126,554,632	0	74,685,747	51,868,885	0	51,868,885
99	366000	Underground Conduit	69,254,912	0	42,281,501	26,973,411	0	26,973,411
99	367000	Underground Conductors & Devices	111,623,427	0	70,994,014	40,629,413	0	40,629,413
99	368000	Line Transformers	156,966,855	0	100,559,269	56,407,586	0	56,407,586
99	369XXX	Services	108,324,573	0	66,692,125	41,632,448	0	41,632,448
99	370000	Meters	28,195,618	0	15,450,863	12,744,755	0	12,744,755
99	373XXX	Street Light & Signal Systems	27,213,053	0	15,075,698	12,137,355	0	12,137,355
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	920,503,565	0	567,883,739	352,619,826	0	352,619,826
		GENERAL PLANT: (From Report C-GPL)						
4	389XXX	Land & Land Rights	819,213	1,679,216	371,881	1,103,178	447,332	576,038
4	390XXX	Structures & Improvements	6,002,660	24,535,686	1,676,691	16,118,964	4,325,969	8,416,722
4	391XXX	Office Furniture & Equipment	0	21,219,693	0	13,940,490	0	7,279,203
4	392XXX	Transportation Equipment	6,110,698	4,346,874	4,353,871	2,855,722	1,756,827	1,491,152
4	393000	Stores Equipment	343,234	790,753	130,033	519,493	213,201	271,260
4	394000	Tools, Shop & Garage Equipment	1,771,385	2,889,952	1,325,393	1,898,583	445,992	991,369
4	395000	Laboratory Equipment	649,670	2,804,610	363,316	1,842,517	286,354	962,093
4	396XXX	Power Operated Equipment	16,493,041	6,385,982	10,563,887	4,195,335	5,929,154	2,190,647
4	397XXX	Communications Equipment	7,787,748	39,144,663	5,208,005	25,716,478	2,579,743	13,428,185
4	398000	Miscellaneous Equipment	11,305	436,330	3,699	286,651	7,606	149,679
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0
		TOTAL GENERAL PLANT	39,988,954	104,233,759	23,996,776	68,477,411	15,992,178	35,756,348
		OTHER PLANT						
1	182381	CDA Post Falls Settlement	0	27,707,130	0	17,848,933	0	9,858,197
		TOTAL PLANT IN SERVICE	960,650,008	1,643,639,099	592,038,004	1,060,403,429	368,612,004	583,235,670
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	960,650,008	1,643,639,099	592,038,004	1,060,403,429	368,612,004	583,235,670

ELECTRIC UTILITY PLANT		Report ID: E-PLT-12A
For Twelve Months Ended February 28, 2009		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>ACCUMULATED DEPRECIATION</b>									
1	108X01	Steam Production Plant	0	241,923,365	0	155,847,032	0	86,076,333	86,076,333
1	108000	Hydro Production Plant	0	88,647,274	0	57,106,574	0	31,540,700	31,540,700
1	108X03	Other Production Plant	0	49,272,418	0	31,741,292	0	17,531,126	17,531,126
1	108X04	Transmission Plant	0	148,737,854	0	95,816,926	0	52,920,928	52,920,928
E-ADP	108X05	Distribution Plant	281,650,772	0	173,584,187	0	108,066,585	0	108,066,585
E-ADP	108X06	General Plant - Non-Transportation	13,991,183	41,562,454	8,155,829	27,304,870	5,835,354	14,257,584	20,092,938
E-ADP	108X07	General Plant - Transportation	3,679,717	2,617,502	2,621,784	1,719,594	1,057,933	897,908	1,955,841
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-212,252	0	-136,733	0	-75,519	-75,519
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>299,321,672</b>	<b>572,548,615</b>	<b>184,361,800</b>	<b>369,399,555</b>	<b>114,959,872</b>	<b>203,149,060</b>	<b>318,108,932</b>
<b>ACCUMULATED AMORTIZATION</b>									
1	111X20/30	Intangible Plant--Production & Transmission	10,231	3,419,204	10,231	2,196,060	0	1,212,913	1,212,913
4	111X60	Leased Transportation Equipment	0	0	0	0	0	0	0
4	111X70	Leased Power Operated Equipment	110,678	432	110,678	284	0	148	148
4	111X06	Leasehold Improvements (From Report C-AAM)	0	70,351	0	46,218	0	24,133	24,133
E-CAM	111X08	Intangible Plant-Computer Software	0	7,917,581	0	5,201,534	0	2,716,047	2,716,047
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>120,909</b>	<b>11,397,337</b>	<b>120,909</b>	<b>7,444,096</b>	<b>0</b>	<b>3,953,241</b>	<b>3,953,241</b>
<b>NET ELECTRIC UTILITY PLANT</b>									
			<b>661,207,427</b>	<b>1,059,693,147</b>	<b>407,555,295</b>	<b>683,559,778</b>	<b>253,652,132</b>	<b>376,133,369</b>	<b>629,785,501</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	34.304%
E-ALL	99	Not Allocated	0.000%

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



ADJUSTMENTS TO NET ELECTRIC UTIL PLT  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis  
 Report ID:  
 E-APL-12A

Ref/Basis	Description (Accounts)		SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	
E-PLT	661,207,427	1,059,693,147	1,720,900,574	407,555,295	683,559,778	1,091,115,073	253,652,132	376,133,369	629,785,501
ADJUSTMENTS:									
ACCUMULATED DEFERRED INCOME TAX:									
12	0	0	0	0	0	0	0	0	0
99	11,958,021	0	11,958,021	7,579,213	0	7,579,213	4,378,808	0	4,378,808
4	0	228,780	228,780	0	150,299	150,299	0	78,481	78,481
12	0	-230,017,871	-230,017,871	0	-145,840,531	-145,840,531	0	-84,177,340	-84,177,340
4	0	-8,297,450	-8,297,450	0	-5,451,093	-5,451,093	0	-2,846,357	-2,846,357
99	672,135	0	672,135	0	0	0	672,135	0	672,135
99	-2,368,269	0	-2,368,269	-1,556,708	0	-1,556,708	-811,561	0	-811,561
1	-7,181	-2,022,102	-2,029,283	-5,554	-1,302,638	-1,308,192	-1,627	-719,464	-721,091
12	0	-3,184,046	-3,184,046	0	-2,018,813	-2,018,813	0	-1,165,233	-1,165,233
1	0	-669,371	-669,371	0	-431,209	-431,209	0	-238,162	-238,162
TOTAL ACCUM DEFERRED INCOME TAX									
	10,254,706	-243,962,060	-233,707,354	6,016,951	-154,893,985	-148,877,034	4,237,755	-89,068,075	-84,830,320
OTHER ADJUSTMENTS:									
99	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	5,365,661	0	5,365,661	3,851,267	0	3,851,267	1,514,394	0	1,514,394
99	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	667,716	0	667,716	0	0	0	667,716	0	667,716
1	65,177	0	65,177	0	0	0	65,177	0	65,177
99	1,710,529	0	1,710,529	0	0	0	1,710,529	0	1,710,529
99	26,949,946	0	26,949,946	26,949,946	0	26,949,946	0	0	0
99	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	-2,146,015	0	-2,146,015	-687,760	0	-687,760	-1,458,255	0	-1,458,255
E-ALL	0	0	0	-1,917,733	0	-1,917,733	1,917,733	0	1,917,733
99	0	0	0	0	0	0	0	0	0
99	6,766,481	0	6,766,481	4,447,734	0	4,447,734	2,318,747	0	2,318,747
99	328,164	0	328,164	0	0	0	328,164	0	328,164
4	0	-653,640	-653,640	28,506,728	-429,415	-429,415	0	-224,225	-224,225
TOTAL OTHER ADJUSTMENTS									
	33,263,066	-653,640	32,609,426	28,506,728	-429,415	28,077,313	4,756,338	-224,225	4,532,113
NET RATE BASE									
	704,725,199	815,077,447	1,519,802,646	442,078,974	528,236,378	970,315,352	262,646,225	286,841,069	549,487,294

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	12	Net Electric Plant	100.000%	63.404%	36.596%
E-ALL	13	Net Electric General Plant	100.000%	63.944%	36.056%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 C-AMT-12A

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	2,991,184	2,154,969	578,674	257,541
8	Utility 7	0	0	0	0
9	Utility 8	10,475	8,276	2,199	0
	Utility 9	3,001,659	2,163,245	580,873	257,541
	TOTAL				
7	404X32 PC Software	1,705,806	1,228,931	330,005	146,870
8	Utility 7	133,071	0	91,792	41,279
9	Utility 8	0	0	0	0
	Utility 9	1,838,877	1,228,931	421,797	188,149
	TOTAL				
7	404X33 PC Software Lease	0	0	0	0
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9	0	0	0	0
	TOTAL				
7	404X50 Leasehold Improvements	10,303	7,423	1,993	887
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9	10,303	7,423	1,993	887
	TOTAL				
7	404X60 Leased Transportation Vehicles	0	0	0	0
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9	0	0	0	0
	TOTAL				

ALLOCATION RATIOS:

	7	8	9
G-ALL Elec\WWP Gas\WPNG 4-Factor	100.000%	72.044%	19.346%
G-ALL WWP Gas\WPNG Gas 4-Factor	100.000%	0.000%	68.980%
G-ALL Elec\WWP Gas 4-Factor	100.000%	79.004%	20.996%
			8.610%
			31.020%
			0.000%

<b>ALLOCATION OF COMM DEPRECIATION EXPENSE</b> For Twelve Months Ended February 28, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	5,894,049	4,246,309	1,140,263	507,478
8	Utility 8	114,792	0	79,184	35,608
9	Utility 9	685,258	541,381	143,877	0
9	Utility 9 - Washington	85,171	67,288	17,883	0
9	Utility 9 - Idaho	162,439	128,333	34,106	0
		<b>6,941,709</b>	<b>4,983,311</b>	<b>1,415,313</b>	<b>543,086</b>
7	403X70 Utility 7	1,897	1,367	367	163
8	Utility 8	0	0	0	0
9	Utility 9	12,491	9,868	2,623	0
<b>TOTAL ACCOUNT 403</b>		<b>14,388</b>	<b>11,235</b>	<b>2,990</b>	<b>163</b>

ALLOCATION RATIOS:

G-ALL	7	Elec\WWP Gas\WPNG 4-Factor	72.044%	19.346%	8.610%
G-ALL	8	WWP Gas\WPNG Gas 4-Factor	0.000%	68.980%	31.020%
G-ALL	9	Elec\WWP Gas 4-Factor	79.004%	20.996%	0.000%



COMMON GENERAL PLANT  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 C-GPL-12A

Ref/Basis	Account	Description	Total		Direct - Wa		Direct - Idaho		Allocated		Total		Direct - Oregon		Allocated	Total
			Direct - Wa	Allocated	Direct - Idaho	Allocated	Direct - Oregon	Allocated	Direct - Oregon	Allocated						
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****																
99	393000	Stores Equipment	19,617	26,932	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 0	0	0	84,271	0	0	0	0	0	0	84,271	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	55,991	0	55,991	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	110,416	0	0	0	0	0	0	0	0	29,344	0	0	29,344	0
9		Utility 9 - Idaho	0	186,269	0	0	0	0	49,502	0	0	49,502	0	0	49,502	0
9		Utility 9 - Allocated	0	0	485,841	0	0	0	129,117	0	0	129,117	0	0	129,117	0
		TOTAL ACCOUNT	130,033	213,201	978,082	438,445	1,629,960	3,358,585	1,133,987	790,753	485,841	1,133,987	292,234	55,991	0	55,991
***** GAS NORTH *****																
99	394000	Tools, Shop, & Garage Equipment	1,290,180	438,445	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 0	0	0	978,082	0	0	0	0	0	0	1,861,505	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	1,039,677	1,039,677	0	0	0	279,185	0	0	124,252	985,124
8		Utility 8	0	0	0	0	0	0	0	0	0	396,925	0	0	178,495	178,495
9		Utility 9 - Wa	35,213	0	0	0	0	0	0	0	0	9,358	0	0	9,358	0
9		Utility 9 - Idaho	0	7,547	0	0	0	0	2,006	0	0	2,006	0	0	2,006	0
9		Utility 9 - Allocated	0	0	220,315	0	0	0	58,550	0	0	58,550	0	0	58,550	0
		TOTAL ACCOUNT	1,325,393	445,992	987,440	438,445	2,889,952	4,661,337	1,162,469	1,162,469	457,620	2,607,529	302,747	985,124	0	1,287,871
***** OREGON GAS *****																
99	395000	Laboratory Equipment	330,402	275,847	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 0	0	0	164,086	0	0	0	0	0	0	504,220	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	194,046	194,046	0	0	52,107	52,107	0	0	23,191	328,873
8		Utility 8	0	0	0	0	0	0	0	0	10,653	10,653	0	0	4,791	4,791
9		Utility 9 - Wa	32,914	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	10,507	0	0	0	0	2,792	0	0	2,792	0	0	0	0
9		Utility 9 - Allocated	0	0	486,014	0	0	0	129,162	0	129,162	129,162	0	0	0	0
		TOTAL ACCOUNT	363,316	286,354	172,833	438,445	2,804,610	3,454,280	478,542	478,542	56,306	707,681	27,982	328,873	0	356,855
***** POWER OPERATED EQUIPMENT *****																
99	396XXX	Power Operated Equipment	10,275,034	5,708,653	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 0	0	0	2,587,489	0	0	0	0	0	0	3,718,665	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	399,150	399,150	0	0	107,184	107,184	0	0	47,702	47,702
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	288,853	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	220,501	0	0	0	0	58,000	0	58,000	58,000	0	0	58,000	0
9		Utility 9 - Allocated	0	0	349,529	0	0	0	92,890	0	92,890	92,890	0	0	92,890	0
		TOTAL ACCOUNT	10,563,887	5,929,154	2,664,254	438,445	6,385,982	22,879,023	821,632	568,218	4,054,104	47,702	43,834	0	43,834	91,536

COMMON GENERAL PLANT  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis  
 Report ID:  
 C-GPL-12A

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment	35,212,811	4,851,705	1,892,837	28,468,269	35,212,811	0	0	0	0	0	0	0
99		Utility 0	669,146	0	0	0	669,146	387,487	281,659	0	0	0	0	0
99		Utility 1	484,850	0	0	0	484,850	0	0	0	0	484,850	0	484,850
99		Utility 2	6,726,827	0	0	4,846,275	4,846,275	0	0	1,301,372	0	0	579,180	579,180
7		Utility 7	940,487	0	0	0	940,487	0	0	648,748	0	0	291,739	291,739
8		Utility 8	450,990	356,300	0	0	356,300	94,690	0	0	0	0	0	0
9		Utility 9 - Wa	869,457	0	686,906	0	686,906	0	182,551	0	0	0	0	0
9		Utility 9 - Idaho	7,379,524	0	0	5,830,119	5,830,119	0	0	1,549,405	0	0	0	0
9		Utility 9 - Allocated	52,734,092	5,208,005	2,579,743	39,144,663	46,932,411	482,177	464,210	3,499,525	4,445,912	484,850	870,919	1,355,769
		TOTAL ACCOUNT												
	398000	Miscellaneous Equipment	3,656	0	2,683	973	3,656	0	0	0	0	0	0	0
99		Utility 0	24,805	0	0	0	24,805	0	0	24,805	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	593,947	0	0	427,903	427,903	0	0	114,905	0	0	51,139	51,139
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	4,682	3,699	0	0	3,699	983	0	0	0	0	0	0
9		Utility 9 - Wa	6,231	0	4,923	0	4,923	0	1,308	0	1,308	0	0	0
9		Utility 9 - Idaho	9,435	0	0	7,454	7,454	0	0	1,981	1,981	0	0	0
9		Utility 9 - Allocated	642,756	3,699	7,606	436,330	447,635	983	1,308	141,691	143,982	0	51,139	51,139
		TOTAL ACCOUNT												
		TOTAL GENERAL PLANT	188,661,897	23,996,776	15,992,178	104,233,759	144,222,713	8,373,860	3,735,615	19,135,232	31,244,707	6,612,596	6,581,882	13,194,478

ALLOCATION RATIOS:

	7	8	9	99
E-ALL	100.000%	100.000%	100.000%	0.000%
E-ALL	72.044%	0.000%	79.004%	0.000%
E-ALL	19.346%	68.980%	20.996%	0.000%
E-ALL	8.610%	31.020%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ACCUMULATED DEPRECIATION		Report ID:			
COMMON GENERAL PLANT		C-ADP-12A			
For Twelve Months Ended February 28, 2009					
Average of Monthly Averages Basis					
Ref/Basis	Account Description	Total General	Total Electric	Total Gas North	Total Oregon Gas

Ref/Basis	Account Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant					
99	108X06 Utility 0	38,170,276	38,170,276	0	0
99	108X06 Utility 0 Asset Recovery Obligation (Note 1)	-83,824	-83,824	0	0
99	108X06 Utility 1	3,817,834	0	3,817,834	0
99	108X06 Utility 2	1,780,551	0	0	1,780,551
7	108X06 Utility 7	8,993,003	6,478,919	1,739,786	774,298
7	108X06 Utility 7 - Asset Recovery Obligation (Note 1)	-334,610	-241,066	-64,734	-28,810
7	108X06 Utility 7 (Office Furniture Lease)	0	0	0	0
7	108X06 Utility 7 (Communication Equip Lease)	0	0	0	0
8	108X06 Utility 8	711,567	0	490,839	220,728
9	108X06 Utility 9	14,213,624	11,229,332	2,984,292	0
	Total	67,268,421	55,553,637	8,968,017	2,746,767

Ref/Basis	Account Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant, Transportation					
99	108X07 Utility 0	5,754,965	5,754,965	0	0
99	108X07 Utility 1	648,044	0	648,044	0
99	108X07 Utility 1	0	0	0	0
99	108X07 Utility 2	870,826	0	0	870,826
7	108X07 Utility 7	24,804	17,870	4,799	2,136
8	108X07 Utility 8	0	0	0	0
9	108X07 Utility 9	663,743	524,384	139,359	0
9	108X07 Utility 9	0	0	0	0
	Total	7,962,382	6,297,219	792,202	872,962

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: E-ADP-12A
For Twelve Months Ended February 28, 2009		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****		***** SYSTEM ***** WASHINGTON ***** IDAHO *****		***** SYSTEM ***** WASHINGTON ***** IDAHO *****	
		Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION PLANT:</b>							
E-PLT	360200	920,503,565	0	920,503,565	567,883,739	0	567,883,739
E-PLT		4,015,937	0	4,015,937	3,045,670	0	3,045,670
E-PLT		916,487,628	0	916,487,628	564,838,069	0	564,838,069
			0.000%	100.000%	61.631%		38.369%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
108X05		0	0	281,650,772	173,584,187	0	173,584,187
<b>JURISDICTIONAL ALLOCATION:</b>							
99	108X05	281,650,772	0	281,650,772	173,584,187	0	173,584,187
<b>GENERAL PLANT - NON TRANSPORTATION</b>							
E-PLT		39,988,954	104,233,759	144,222,713	23,996,776	68,477,411	92,474,187
E-PLT		819,213	1,679,216	2,498,429	371,881	1,103,178	1,475,059
E-PLT		6,110,698	4,346,874	10,457,572	4,359,871	2,855,722	7,209,593
E-PLT		33,059,043	98,207,669	131,266,712	19,271,024	64,518,511	83,789,535
			74.815%	100.000%	14.681%		10.504%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
C-ADP	108X06	41,562,454	55,553,637	97,116,091	8,155,829	583,354	89,754,270
C-ADP	403X60	3,581,910	4,787,690	8,369,600	702,881	502,899	1,205,780
C-ADP	403X60		67,288	67,288	67,288	0	67,288
C-ADP	403X60	1,953,784	2,564,081	4,517,865	430,404	128,333	559,737
		2,011,699	5,535,694	7,547,393	1,200,573	3,636,730	4,837,303
<b>JURISDICTIONAL ALLOCATION:</b>							
4	108X06	13,991,183	41,562,454	55,553,637	8,155,829	27,304,870	35,460,699
4	403X60	1,205,780	3,581,910	4,787,690	702,881	2,353,172	3,056,053
99	403X60	195,621	0	195,621	67,288	0	67,288
4	403X60	610,298	1,953,784	2,564,082	430,404	1,283,558	1,713,962
		2,011,699	5,535,694	7,547,393	1,200,573	3,636,730	4,837,303
<b>GENERAL PLANT--TRANSPORTATION</b>							
E-PLT	392XXX	6,110,698	4,346,874	10,457,572	4,353,871	2,855,722	7,209,593
			41.566%	100.000%	41.634%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
C-ADP	108X07	2,617,502	6,297,219	8,914,721	2,621,784	4,678	7,296,462
C-ADP	403X70	4,670	11,235	15,905	4,678	7,746	12,424
C-ADP	403X70	41,172	76,149	117,321	22,999	27,048	50,047
<b>JURISDICTIONAL ALLOCATION:</b>							
4	108X07	3,679,717	2,617,502	6,297,219	2,621,784	1,719,594	4,341,378
4	403X70	6,565	4,670	11,235	4,678	3,068	7,746
4	403X70	34,977	41,172	76,149	22,999	27,048	50,047
4	403X70	41,542	45,842	87,384	27,677	30,116	57,793

		Direct	Allocated	Total	Direct	Allocated	Total
E-PLT		920,503,565	0	920,503,565	567,883,739	0	567,883,739
E-PLT		4,015,937	0	4,015,937	3,045,670	0	3,045,670
E-PLT		916,487,628	0	916,487,628	564,838,069	0	564,838,069
			0.000%	100.000%	61.631%		38.369%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
108X05		0	0	281,650,772	173,584,187	0	173,584,187
<b>JURISDICTIONAL ALLOCATION:</b>							
99	108X05	281,650,772	0	281,650,772	173,584,187	0	173,584,187
<b>GENERAL PLANT - NON TRANSPORTATION</b>							
E-PLT		39,988,954	104,233,759	144,222,713	23,996,776	68,477,411	92,474,187
E-PLT		819,213	1,679,216	2,498,429	371,881	1,103,178	1,475,059
E-PLT		6,110,698	4,346,874	10,457,572	4,359,871	2,855,722	7,209,593
E-PLT		33,059,043	98,207,669	131,266,712	19,271,024	64,518,511	83,789,535
			74.815%	100.000%	14.681%		10.504%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
C-ADP	108X06	41,562,454	55,553,637	97,116,091	8,155,829	583,354	89,754,270
C-ADP	403X60	3,581,910	4,787,690	8,369,600	702,881	502,899	1,205,780
C-ADP	403X60		67,288	67,288	67,288	0	67,288
C-ADP	403X60	1,953,784	2,564,081	4,517,865	430,404	128,333	559,737
		2,011,699	5,535,694	7,547,393	1,200,573	3,636,730	4,837,303
<b>JURISDICTIONAL ALLOCATION:</b>							
4	108X06	13,991,183	41,562,454	55,553,637	8,155,829	27,304,870	35,460,699
4	403X60	1,205,780	3,581,910	4,787,690	702,881	2,353,172	3,056,053
99	403X60	195,621	0	195,621	67,288	0	67,288
4	403X60	610,298	1,953,784	2,564,082	430,404	1,283,558	1,713,962
		2,011,699	5,535,694	7,547,393	1,200,573	3,636,730	4,837,303
<b>GENERAL PLANT--TRANSPORTATION</b>							
E-PLT	392XXX	6,110,698	4,346,874	10,457,572	4,353,871	2,855,722	7,209,593
			41.566%	100.000%	41.634%		
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
C-ADP	108X07	2,617,502	6,297,219	8,914,721	2,621,784	4,678	7,296,462
C-ADP	403X70	4,670	11,235	15,905	4,678	7,746	12,424
C-ADP	403X70	41,172	76,149	117,321	22,999	27,048	50,047
<b>JURISDICTIONAL ALLOCATION:</b>							
4	108X07	3,679,717	2,617,502	6,297,219	2,621,784	1,719,594	4,341,378
4	403X70	6,565	4,670	11,235	4,678	3,068	7,746
4	403X70	34,977	41,172	76,149	22,999	27,048	50,047
4	403X70	41,542	45,842	87,384	27,677	30,116	57,793

ALLOCATION RATIOS:		Direct	Allocated	Total	Direct	Allocated	Total
E-ALL	4	100.000%	0.000%	100.000%	65.696%	0.000%	34.304%
E-ALL	99	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%



COMMON INTANGIBLE PLANT--SOFTWARE  
 For Twelve Months Ended February 28, 2009  
 Average of Monthly Averages Basis

Ref/Basis Account	Description	Total		Direct - Wa		Direct - Idaho		Allocated		Total	
		Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Allocated	Allocated	Direct	Allocated	Direct	Allocated
303000	Intangible Plant										
99	Utility 0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	417,899	0	249,449	168,450	0	0	0	0	417,899	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0
9	Utility 9	194,058	153,314	0	153,314	0	0	40,744	0	40,744	0
	TOTAL ACCOUNT	611,957	153,314	249,449	168,450	40,744	0	40,744	0	458,643	0
303100	Misc Intangible Plant--Mainframe Software										
99	Utility 0	408,641	0	0	0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0	0	0	0	0
99	Utility 2	46,440	0	0	0	0	0	0	0	0	0
7	Utility 7	14,892,463	10,729,126	0	10,729,126	0	0	2,881,096	0	2,881,096	46,440
8	Utility 8	0	0	0	0	0	0	0	0	0	0
9	Utility 9	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	15,347,544	11,137,767	0	11,137,767	0	0	2,881,096	46,440	2,881,096	1,282,241
303110	Misc Intangible Plant--PC Software										
99	Utility 0	1,071,247	0	0	0	0	0	0	0	0	0
99	Utility 1	9,200	0	0	0	0	0	9,200	0	9,200	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0
7	Utility 7	9,067,457	6,532,559	0	6,532,559	0	0	1,754,190	0	1,754,190	780,708
8	Utility 8	697,090	0	0	0	0	0	480,853	0	480,853	216,237
9	Utility 9	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	10,844,994	7,603,806	0	7,603,806	0	0	2,244,243	0	2,244,243	996,945
303120	Misc Intangible Plant--Leased PC Software										
99	Utility 0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0	0	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0
9	Utility 9	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0
	TOTAL	26,804,495	18,894,887	249,449	168,450	5,166,083	46,440	5,583,982	2,279,186	2,325,626	2,325,626

ALLOCATION RATIOS:  
 E-ALL 7 Elec/Gas North/Oregon 4-Factor 100.0000%  
 E-ALL 8 Gas North/Oregon 4-Factor 100.0000%  
 E-ALL 9 Elec/Gas North 4-Factor 100.0000%  
 E-ALL 99 Not Allocated 0.0000%

ALLOCATION RATIOS:  
 19.346%  
 68.980%  
 20.996%  
 0.0000%

ALLOCATION RATIOS:  
 72.044%  
 0.0000%  
 79.004%  
 0.0000%

ALLOCATION RATIOS:  
 8.610%  
 31.020%  
 0.0000%  
 0.0000%

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAAM-12A
For Twelve Months Ended February 28, 2009		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Accum Amort--Software (111X31, 111X32)				
99		Utility 0	758,061	758,061	0	0
99		Utility 1	3,331	0	3,331	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	11,223	0	0	11,223
99		Utility 2 - California	0	0	0	0
7		Utility 7	9,931,090	7,154,754	1,921,269	855,067
8		Utility 8	487,047	0	335,965	151,082
9		Utility 9	6,032	4,766	1,266	0
		Total	11,196,784	7,917,581	2,261,831	1,017,372

		Accum Amort--Leasehold Improvements (111X50/60)				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	88,513	63,768	17,124	7,621
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
		Total	96,845	70,351	18,873	7,621

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended February 28, 2009 Average of Monthly Averages Basis		Report ID: C-DTX-12A
Ref/Basis	Account	Description

	Total	Electric	Gas North	Oregon Gas		
7	282900	Utility 7	-9,771,596	-7,039,849	-1,890,413	-841,334
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,591,820	-1,257,601	-334,219	0
		Total	-11,363,416	-8,297,450	-2,224,632	-841,334

Deferred FIT - Common Plant (For Report APL)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

ELECTRIC RATE OF RETURN For Month Ended February 28, 2009 Average of Monthly Averages Basis	Report ID: E-ROR-1A
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Ref/Basis Account	Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	11,044,316	6,913,617	4,130,699
E-ALL	Colstrip 3 AFUDC Reallocation	0	-16,279	16,279
	Adjusted Net Operating Income	11,044,316	6,897,338	4,146,978
E-APL	Electric Net Rate Base	1,552,067,682	985,879,825	566,187,857
	RATE OF RETURN	0.712%	0.700%	0.732%

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended February 28, 2009  
 A Average of Monthly Averages Basis

Report ID:  
 E-ALL-1A

Basis	Ref	Description	Production/Transmission Ratio	Ratio	System	Washington	Idaho
1	Input	Production/Transmission Ratio	12/31/2008		100.0000%	64.420%	35.580%
2	Input	Number of Customers Percent	2/28/2009		355,741 100.0000%	233,921 65.756%	121,820 34.244%
3	E-OPS	Direct Distribution Operating Expense Percent			1,428,104 100.0000%	970,208 67.937%	457,896 32.063%
	Input	Jurisdictional 4-Factor Ratio	12/31/2008				
		Direct O & M Accts 500 - 598			14,403,963	9,616,346	4,787,617
		Direct O & M Accts 901 - 935			4,987,613	3,376,346	1,611,267
		Total			19,391,576	12,992,692	6,398,884
		Percentage			100.0000%	67.002%	32.998%
		Direct Labor Accts 500 - 598			8,589,586	5,794,987	2,794,599
		Direct Labor Accts 901 - 935			2,645,059	2,011,391	633,668
		Total			11,234,645	7,806,378	3,428,267
		Percentage			100.0000%	69.485%	30.515%
		Number of Customers			354,732	233,087	121,645
		Percentage			100.0000%	65.708%	34.292%
		Net Direct Plant			664,541,627	402,643,453	261,898,174
		Percentage			100.0000%	60.590%	39.410%
4		Total Percentages			400.0000%	262.785%	137.215%
		Percent			100.0000%	65.696%	34.304%

RESULTS OF OPERATIONS

AVISTA UTILITIES

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-1A

Basis	Ref	Description	System	Washington	Idaho
1/1/2009					
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North
		Direct O & M Accts 500 - 894	43,675,295	38,956,355	2,980,593
		Direct O & M Accts 901 - 935	38,831,495	25,255,770	9,909,996
		Accts 901 - 905 Utility 9 Only	2,720,313	1,682,160	1,038,153
		Adjustments	0		XXXXXXX
		Total	85,227,103	65,894,285	13,928,742
		Percentage	100.000%	77.316%	16.343%
		Direct Labor Accts 500 - 894	50,188,967	40,116,964	6,770,556
		Direct Labor Accts 901 - 935	4,484,444	3,094,527	399,705
		Accts 901 - 905 Utility 9 Only	2,750,127	1,700,596	1,049,531
		Total	57,423,538	44,912,087	8,219,792
		Percentage	100.000%	78.212%	14.314%
		Number of Customers at 12/31/08	668,976	354,732	218,921
		Percentage	100.000%	53.026%	32.725%
		Net Direct Plant	2,118,092,894	1,686,448,103	296,578,331
		Percentage	100.000%	79.621%	14.002%
		Total Percentages	400.000%	288.175%	77.384%
		Average (GD AA)	100.000%	72.044%	19.346%
1/1/2009					
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North
		Direct O & M Accts 500 - 894	4,718,940	0	2,980,593
		Direct O & M Accts 901 - 935	13,575,725	0	9,909,996
		Less: Direct O & M Accts 901 - 905	1,038,153	0	1,038,153
		Total	19,332,818	0	13,928,742
		Percentage	100.000%	0.000%	72.047%
		Direct Labor Accts 500 - 894	10,072,003	0	6,770,556
		Direct Labor Accts 901 - 935	1,389,917	0	399,705
		Less: Direct O & M Accts 901 - 905	1,049,531	0	1,049,531
		Total	12,511,451	0	8,219,792
		Percentage	100.000%	0.000%	65.698%
		Number of Customers at 12/31/08	314,244	0	218,921
		Percentage	100.000%	0.000%	69.666%
		Net Direct Plant	427,362,633	0.000%	292,786,064
		Percentage	100.000%	0.000%	68.510%
		Total Percentages	400.000%	0.000%	275.921%
		Average (GD AA)	100.000%	0.000%	68.980%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Month Ended February 28, 2009		E-ALL-1A
Average of Monthly Averages Basis		
Basis	Ref	Description

		System		Idaho	
Input	Ref	Description	Washington	Gas North	Oregon Gas
		1/1/2009			
		Elec/Gas North 4-Factor			
		Direct O & M Accts 500 - 894	38,956,355	2,980,593	0
		Direct O & M Accts 901 - 935	25,255,770	9,909,996	0
		Adjustments	0	0	0
		Total	64,212,125	12,890,589	0
		Percentage	83.281%	16.719%	0.000%
		Direct Labor Accts 500 - 894	40,116,964	6,770,556	0
		Direct Labor Accts 901 - 935	3,094,527	399,705	0
		Total	43,211,491	7,170,261	0
		Percentage	85.768%	14.232%	0.000%
		Number of Customers at 12/31/08	573,653	218,921	0
		Percentage	61.837%	38.163%	0.000%
		Net Direct Plant	1,676,277,657	292,786,064	0
		Percentage	85.131%	14.869%	0.000%
9		Total Percentages Average (CD AN/ID/WA)	316.017%	83.983%	0.000%
			79.004%	20.996%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	673,899,103	410,907,476	262,991,627
			100.000%	60.975%	39.025%
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent	6,168,373	3,938,261	2,230,112
			100.000%	63.846%	36.154%
12	E-PLT	Net Electric Plant Percent	1,774,274,716	1,118,726,717	655,547,999
			100.000%	63.053%	36.947%
13	E-PLT	Net Electric General Plant Percent	91,923,039	58,016,408	33,906,631
			100.000%	63.114%	36.886%
14	E-SCM	Net Allocated Schedule M's Percent	-5,704,297	-3,609,312	-2,094,985
			100.000%	63.274%	36.726%



ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Month Ended February 28, 2009		E-ALL-1A
Average of Monthly Averages Basis		

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

Situs Plant by Functional Group:  
(Used to functionalize R&P Property Tax on Report E-OTX) 12/31/2008

	Washington	Idaho	Montana	Oregon
Input Balance Date	264,370,813	162,547,348	443,565,051	160,504,848
Input Production	235,078,023	159,162,873	57,369,424	8,774,701
Input Transmission	583,524,952	373,284,740	216,631	
Input Distribution	9,231,054	10,832,156		
Input General	1,092,204,842	705,827,117	501,151,106	169,279,549
Input TOTAL				

SPECIAL MANUAL ADJUSTMENTS:  
Adjustments to NOI (Report E-ROR):

	System	Washington	Idaho
Colstrip 3 AFUDC Reallocation - 12/08	0	-16,279	16,279
Colstrip 3 AFUDC Reallocation - Plant (12/08)	0	-7,490,287	7,490,287
- Accum Deprec (12/08)	0	-5,572,554	5,572,554

ELECTRIC OPERATING STATEMENT  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	35,195,667	0	35,195,667	24,425,396	0	24,425,396	10,770,271	0	10,770,271
99	442200	Commercial - Firm & Int.	23,618,824	0	23,618,824	16,618,098	0	16,618,098	7,000,726	0	7,000,726
1	442300	Industrial	8,533,749	0	8,533,749	3,700,914	0	3,700,914	4,832,835	0	4,832,835
99	444000	Public Street & Highway Lighting	537,098	0	537,098	366,178	0	366,178	170,920	0	170,920
99	499XXX	Unbilled Revenue	-5,337,120	0	-5,337,120	-4,022,921	0	-4,022,921	-1,314,199	0	-1,314,199
99	448000	Interdepartmental Revenue	105,944	0	105,944	82,848	0	82,848	23,096	0	23,096
		TOTAL SALES TO ULTIMATE CUSTOMERS	62,654,162	0	62,654,162	41,170,513	0	41,170,513	21,483,649	0	21,483,649
1	447XXX	Sales for Resale	0	21,937,867	21,937,867	0	14,132,374	14,132,374	0	7,805,493	7,805,493
		TOTAL SALES OF ELECTRICITY	62,654,162	21,937,867	84,592,029	41,170,513	14,132,374	55,302,887	21,483,649	7,805,493	29,289,142
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	42,578	0	42,578	27,538	0	27,538	15,040	0	15,040
1	453000	Sales of Water & Water Power	0	25,202	25,202	0	16,235	16,235	0	8,967	8,967
1	454000	Rent from Electric Property	236,437	3,958	240,395	168,110	2,550	170,660	68,327	1,408	69,735
1	456XXX	Other Electric Revenues	13,077	2,897,480	2,910,557	13,039	1,866,557	1,879,596	38	1,030,923	1,030,961
		TOTAL OTHER OPERATING REVENUE	292,092	2,926,640	3,218,732	208,687	1,885,342	2,094,029	83,405	1,041,298	1,124,703
		TOTAL ELECTRIC REVENUE	62,946,254	24,864,507	87,810,761	41,379,200	16,017,716	57,396,916	21,567,054	8,846,791	30,413,845
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	36,379	36,379	0	23,435	23,435	0	12,944	12,944
1	501000	Fuel	0	2,347,658	2,347,658	0	1,512,361	1,512,361	0	835,297	835,297
1	502000	Steam Expense	0	184,568	184,568	0	118,899	118,899	0	65,669	65,669
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	69,094	69,094	0	44,510	44,510	0	24,584	24,584
1	506000	Miscellaneous Steam Power Generation Expense	0	153,344	153,344	0	98,784	98,784	0	54,560	54,560
1	507000	Rent	0	1,472	1,472	0	948	948	0	524	524
		MAINTENANCE									
1	510000	Supervision & Engineering	0	23,240	23,240	0	14,971	14,971	0	8,269	8,269
1	511000	Structures	0	36,554	36,554	0	23,548	23,548	0	13,006	13,006
1	512000	Boiler Plant	0	211,353	211,353	0	136,154	136,154	0	75,199	75,199
1	513000	Electric Plant	0	36,758	36,758	0	23,680	23,680	0	13,078	13,078
1	514000	Miscellaneous Steam Plant	0	43,191	43,191	0	27,824	27,824	0	15,367	15,367
		TOTAL STEAM POWER GENERATION EXP	0	3,143,611	3,143,611	0	2,025,114	2,025,114	0	1,118,497	1,118,497

ELECTRIC OPERATING STATEMENT  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	198,175	198,175	0	127,664	127,664	0	70,511	70,511
1	536000	Water for Power	0	64,280	64,280	0	41,409	41,409	0	22,871	22,871
1	537000	Hydraulic Expense	259,051	80,599	339,650	152,449	51,922	204,371	106,602	28,677	135,279
1	538000	Electric Expense	0	399,504	399,504	0	257,360	257,360	0	142,144	142,144
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	52,588	52,588	0	33,877	33,877	0	18,711	18,711
1	540000	Rent	816,543	59,305	875,848	316,156	38,204	354,360	500,387	21,101	521,488
1	540100	MT Trust Funds Land Settlement Rents	-365,050	0	-365,050	-235,165	0	-235,165	-129,885	0	-129,885
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	33,963	33,963	0	21,879	21,879	0	12,084	12,084
1	542000	Structures	0	32,255	32,255	0	20,779	20,779	0	11,476	11,476
1	543000	Reservoirs, Dams, & Waterways	0	13,068	13,068	0	8,418	8,418	0	4,650	4,650
1	544000	Electric Plant	0	103,870	103,870	0	66,913	66,913	0	36,957	36,957
1	545000	Miscellaneous Hydraulic Plant	0	25,794	25,794	0	16,616	16,616	0	9,178	9,178
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>710,544</b>	<b>1,063,401</b>	<b>1,773,945</b>	<b>233,440</b>	<b>685,041</b>	<b>918,481</b>	<b>477,104</b>	<b>378,360</b>	<b>855,464</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	72,107	72,107	0	46,451	46,451	0	25,656	25,656
1	547000	Fuel	0	10,237,459	10,237,459	0	6,594,971	6,594,971	0	3,642,488	3,642,488
1	548000	Generation Expense	0	-4,061	-4,061	0	-2,616	-2,616	0	-1,445	-1,445
1	549000	Miscellaneous Other Power Generation Expense	0	37,388	37,388	0	24,085	24,085	0	13,303	13,303
1	550000	Rent	0	-2,819	-2,819	0	-1,816	-1,816	0	-1,003	-1,003
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	25,581	25,581	0	16,479	16,479	0	9,102	9,102
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	188,934	188,934	0	121,711	121,711	0	67,223	67,223
1	554000	Miscellaneous Other Power Generation Plant	0	15,118	15,118	0	9,739	9,739	0	5,379	5,379
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>10,569,707</b>	<b>10,569,707</b>	<b>0</b>	<b>6,809,004</b>	<b>6,809,004</b>	<b>0</b>	<b>3,760,703</b>	<b>3,760,703</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	1,436,103	27,076,940	28,513,043	0	17,442,965	17,442,965	1,436,103	9,633,975	11,070,078
1	556000	System Control & Load Dispatching	0	36,507	36,507	0	23,518	23,518	0	12,989	12,989
E-557	557XXX	Other Expense	3,678,631	3,217,993	6,896,624	2,926,115	2,073,031	4,999,146	752,516	1,144,962	1,897,478
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>5,114,734</b>	<b>30,331,440</b>	<b>35,446,174</b>	<b>2,926,115</b>	<b>19,539,514</b>	<b>22,465,629</b>	<b>2,188,619</b>	<b>10,791,936</b>	<b>12,980,545</b>
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			<b>5,825,278</b>	<b>45,108,159</b>	<b>50,933,437</b>	<b>3,159,555</b>	<b>29,058,673</b>	<b>32,218,228</b>	<b>2,665,723</b>	<b>16,049,486</b>	<b>18,715,209</b>

ELECTRIC OPERATING STATEMENT  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	19,084	210,559	229,643	13,184	135,642	148,826	5,900	74,917	80,817
1	561000	Load Dispatching	0	142,268	142,268	0	91,649	91,649	0	50,619	50,619
1	562000	Station Expense	0	38,752	38,752	0	24,964	24,964	0	13,788	13,788
1	563000	Overhead Line Expense	0	10,588	10,588	0	6,821	6,821	0	3,767	3,767
1	565000	Transmission of Electricity by Others	0	1,094,291	1,094,291	0	704,942	704,942	0	389,349	389,349
1	566000	Miscellaneous Transmission Expense	0	53,581	53,581	0	34,517	34,517	0	19,064	19,064
1	567000	Rent	0	-6,256	-6,256	0	-4,030	-4,030	0	-2,226	-2,226
TOTAL TRANSMISSION OPERATING EXP			6,303	1,683,475	1,689,778	124	1,084,494	1,084,618	6,179	598,981	605,160
MAINTENANCE											
1	568000	Supervision & Engineering	0	39,465	39,465	0	25,423	25,423	0	14,042	14,042
1	569000	Structures	-13,103	18,670	5,567	-13,103	12,027	-1,076	0	6,643	6,643
1	570000	Station Equipment	0	63,629	63,629	0	40,990	40,990	0	22,639	22,639
1	571000	Overhead Lines	322	1,202	1,524	43	774	817	279	428	707
1	572000	Underground Lines	0	12,178	12,178	0	7,845	7,845	0	4,333	4,333
1	573000	Service Miscellaneous	0	4,548	4,548	0	2,930	2,930	0	1,618	1,618
TOTAL TRANSMISSION OPERATING EXP			6,303	1,683,475	1,689,778	124	1,084,494	1,084,618	6,179	598,981	605,160
E-OTX											
1	403X40	Deprec-Prod Plant (403x10, 403x20, 403x30)	0	2,225,952	2,225,952	0	1,433,958	1,433,958	0	791,994	791,994
1	403X30	Depreciation Expense--Transmission Plant	0	780,908	780,908	0	503,061	503,061	0	277,847	277,847
1	404X30	Amortization of Limited-Term Plant	232	7,666	7,898	232	4,938	5,170	0	2,728	2,728
1	404X20	Amortization of Hydro Licensing Costs	0	28,133	28,133	0	18,123	18,123	0	10,010	10,010
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
1	404X10	Amortization of Citizens Utilities Organization Costs	0	0	0	0	0	0	0	0	0
1	404X60/70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
1	404X60	Amort of Leased Transportation Vehicles (C-AMT)	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407370	Amortization of Small Gen. Capital Costs	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	12,761	0	12,761	12,761	0	12,761	0	0	0
1	407382	Reg Debit Amt CDA Settlement	0	51,437	51,437	0	33,136	33,136	0	18,301	18,301
99	407482	Reg Credit Amt Lake CDA Settlement	-51,437	0	-51,437	-33,136	0	-33,136	-18,301	0	-18,301
99	407400	Amortization of CCX Credits	-35,440	0	-35,440	0	0	0	-35,440	0	-35,440
99	407420	Amortization of CS2 Levelized Return	-8,498	0	-8,498	0	0	0	-8,498	0	-8,498
99	407450/499	Amortization of BPA Residential Exchange Credit	-228,291	0	-228,291	-161,089	0	-161,089	-67,202	0	-67,202
Taxes Other Than FIT--Prod & Trans			0	1,187,567	1,187,567	0	765,032	765,032	0	422,535	422,535
TOTAL DEPR/AMT/TAXES OTHER THEN FIT			-118,073	4,281,663	4,163,590	14,366	2,758,248	2,772,614	-132,439	1,523,415	1,390,976
TOTAL PRODUCTION & TRANS EXPENSE			5,713,508	51,073,297	56,786,805	3,174,045	32,901,415	36,075,460	2,539,463	18,171,882	20,711,345

ELECTRIC OPERATING STATEMENT  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	26,997	101,571	128,568	15,266	69,004	84,270	11,731	32,567	44,298
3	582000	Station Expense	33,929	11,327	45,256	20,698	7,695	28,393	13,231	3,632	16,863
3	583000	Overhead Line Expense	16,834	60,918	77,752	15,803	41,386	57,189	1,031	19,532	20,563
3	584000	Underground Line Expense	26,485	0	26,485	14,990	0	14,990	11,495	0	11,495
3	585000	Street Light & Signal System Operation Expense	23,427	0	23,427	1,206	0	1,206	22,221	0	22,221
3	586000	Meter Expense	101,803	0	101,803	91,422	0	91,422	10,381	0	10,381
3	587000	Customer Installations Expense	102,727	0	102,727	64,587	0	64,587	38,140	0	38,140
3	588000	Miscellaneous Distribution Expense	240,418	170,663	411,081	153,531	115,943	269,474	86,887	54,720	141,607
3	589000	Rent	0	-4,244	-4,244	0	-2,883	-2,883	0	-1,361	-1,361
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	37,833	63,167	101,000	23,948	42,914	66,862	13,885	20,253	34,138
3	591000	Structures	6,915	0	6,915	159	0	159	6,756	0	6,756
3	592000	Station Equipment	64,916	3,718	68,634	51,452	2,526	53,978	13,464	1,192	14,656
3	593000	Overhead Lines	557,789	0	557,789	392,552	0	392,552	165,237	0	165,237
3	594000	Underground Lines	56,255	0	56,255	36,139	0	36,139	20,116	0	20,116
3	595000	Line Transformers	28,342	15,402	43,744	8,021	10,464	18,485	20,321	4,938	25,259
3	596000	Street Light & Signal System Maintenance Exp	70,143	0	70,143	53,469	0	53,469	16,674	0	16,674
3	597000	Meters	13,613	0	13,613	10,286	0	10,286	3,327	0	3,327
3	598000	Miscellaneous Distribution Expense	19,678	0	19,678	16,679	0	16,679	2,999	0	2,999
<b>TOTAL DISTRIBUTION OPERATING EXP</b>											
99	403X.50	Depreciation Expense--Distribution Plant	1,428,104	422,522	1,850,626	970,208	287,049	1,257,257	457,896	135,473	593,369
E-OTX		Taxes Other Than FIT--Distribution	2,167,038	0	2,167,038	1,373,289	0	1,373,289	793,749	0	793,749
		TOTAL DISTRIBUTION EXPENSES	4,285,621	0	4,285,621	3,803,437	0	3,803,437	482,184	0	482,184
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	7,880,763	422,522	8,303,285	6,146,934	287,049	6,433,983	1,733,829	135,473	1,869,302
2	901000	Supervision	0	30,772	30,772	0	20,234	20,234	0	10,538	10,538
2	902000	Meter Reading Expenses	196,704	4,632	201,336	171,729	3,046	174,775	24,975	1,586	26,561
E-903	903XXX	Customer Records & Collection Expenses	172,557	507,816	680,373	123,943	333,558	457,501	48,614	174,258	222,872
2	904000	Uncollectible Accounts	0	197,258	197,258	0	129,709	129,709	0	67,549	67,549
2	905000	Misc Customer Accounts	0	13,990	13,990	0	9,199	9,199	0	4,791	4,791
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	369,261	754,468	1,123,729	295,672	495,746	791,418	73,589	258,722	332,311
E-908	908XXX	<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	2,046,130	42,713	2,088,843	1,729,737	28,086	1,757,823	316,393	14,627	331,020
2	909000	Customer Assistance Expenses	5,382	5,519	10,901	4,028	3,629	7,657	1,354	1,890	3,244
2	910000	Advertising	0	8,988	8,988	0	5,910	5,910	0	3,078	3,078
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	2,051,512	57,220	2,108,732	1,733,765	37,625	1,771,390	317,747	19,595	337,342

ELECTRIC OPERATING STATEMENT  
 For Month Ended February 28, 2009  
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Report ID:  
 E-OPS-1A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	911000	Supervision	0	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	378	32,779	33,157	0	21,554	21,554	378	11,225	11,603
2	913000	Advertising	0	4,216	4,216	0	2,772	2,772	0	1,444	1,444
2	916000	Miscellaneous Sales Expenses	17,891	4,880	22,771	16,908	3,209	20,117	983	1,671	2,654
<b>TOTAL SALES EXPENSES</b>			<b>18,269</b>	<b>41,875</b>	<b>60,144</b>	<b>16,908</b>	<b>27,535</b>	<b>44,443</b>	<b>1,361</b>	<b>14,340</b>	<b>15,701</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	14,408	1,317,793	1,332,201	5,980	865,737	871,717	8,428	452,056	460,484
4	921000	Office Supplies & Expenses	19	340,990	340,990	19	224,004	224,023	0	116,967	116,967
4	922000	Admin Exp Transferred--Credit	0	-2,852	-2,852	0	-1,874	-1,874	0	-978	-978
4	923000	Outside Services Employed	0	848,258	848,258	0	557,272	557,272	0	290,986	290,986
4	924000	Property Insurance Premium	0	127,619	127,619	0	83,841	83,841	0	43,778	43,778
4	925XXX	Injuries and Damages	0	489,189	489,189	0	321,378	321,378	0	167,811	167,811
4	926XXX	Employee Pensions and Benefits	28,280	32,475	60,755	20,881	21,335	42,216	7,399	11,140	18,539
4	927000	Franchise Requirements	527	0	527	0	0	0	527	0	527
1	928000	Regulatory Commission Expenses	160,153	275,213	435,366	96,608	177,292	273,900	63,545	97,921	161,466
4	930000	Miscellaneous General Expenses	12,812	238,845	251,657	12,234	156,912	169,146	578	81,933	82,511
4	931000	Rents	5,521	26,500	32,021	4,814	17,409	22,223	707	9,091	9,798
4	935000	Maintenance of General Plant	70,327	708,775	779,102	23,941	465,637	489,578	46,386	243,138	289,524
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>292,047</b>	<b>4,402,786</b>	<b>4,694,833</b>	<b>164,477</b>	<b>2,888,943</b>	<b>3,053,420</b>	<b>127,570</b>	<b>1,513,843</b>	<b>1,641,413</b>
E-ADP		Depreciation Expense--General Plant	194,262	464,930	659,192	105,022	305,441	410,463	89,240	159,489	248,729
E-CAM		Amortization--Intangible Plant--Software	0	327,029	327,029	0	214,845	214,845	0	112,184	112,184
4		Amortization of Leasehold Imp (404X50)	0	619	619	0	407	407	0	212	212
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>486,309</b>	<b>5,195,364</b>	<b>5,681,673</b>	<b>269,499</b>	<b>3,409,636</b>	<b>3,679,135</b>	<b>216,810</b>	<b>1,785,728</b>	<b>2,002,538</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>16,519,622</b>	<b>57,544,746</b>	<b>74,064,368</b>	<b>11,636,823</b>	<b>37,159,006</b>	<b>48,795,829</b>	<b>4,882,799</b>	<b>20,385,740</b>	<b>25,268,539</b>
<b>NET OPERATING INCOME BEFORE FIT</b>			<b>13,746,393</b>			<b>8,601,087</b>			<b>5,145,306</b>		
E-FIT		FEDERAL INCOME TAX--Normal Accrual									
E-FIT		DEFERRED FEDERAL INCOME TAX									
<b>ELECTRIC NET OPERATING INCOME</b>			<b>11,044,316</b>			<b>6,913,617</b>			<b>4,130,699</b>		

ALLOCATION RATIOS:

E-ALL 1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL 2	Number of Customers	100.000%	65.756%	34.244%
E-ALL 3	Direct Distribution Operating Expense	100.000%	67.937%	32.063%
E-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS  
 EXPENSES--ACCOUNT 0555  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000	PURPA	0	15,418,843	15,418,843	0	9,932,819	9,932,819	0	5,486,024	5,486,024
99	555380	Idaho - WPI Amortization/Pollatch Purchases	1,436,103	0	1,436,103	0	0	0	1,436,103	0	1,436,103
1	555550	Exchanges - Non Monetary	0	-40,180	-40,180	0	-25,884	-25,884	0	-14,296	-14,296
1	555700	Bookout Purchases	0	11,642,339	11,642,339	0	7,499,995	7,499,995	0	4,142,344	4,142,344
1	555710	Intercompany Purchase	0	55,938	55,938	0	36,035	36,035	0	19,903	19,903
TOTAL ACCOUNT 0555			1,436,103	27,076,940	28,513,043	0	17,442,965	17,442,965	1,436,103	9,633,975	11,070,078

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

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission	Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	Ratio	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP  
 EXPENSE--ACCOUNT 0557  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-557-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	490,962	490,962	0	316,278	316,278	0	174,684	174,684
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	2,692,645	2,692,645	0	1,734,602	1,734,602	0	958,043	958,043
1	557160	Power Supply Expense - Miscellaneous	0	26,880	26,880	0	17,316	17,316	0	9,564	9,564
99	557161	Unbilled Add-Ons	-486,267	0	-486,267	-377,316	0	-377,316	-108,951	0	-108,951
1	557170	Broker Fees - Power	0	7,506	7,506	0	4,835	4,835	0	2,671	2,671
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	3,261,973	0	3,261,973	3,261,973	0	3,261,973	0	0	0
99	557380	Idaho PCA Deferred	-1,070,910	0	-1,070,910	0	0	0	-1,070,910	0	-1,070,910
99	557390	Idaho PCA Amortization	1,905,610	0	1,905,610	0	0	0	1,905,610	0	1,905,610
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 0557			3,678,631	3,217,993	6,896,624	2,926,115	2,073,031	4,999,146	752,516	1,144,962	1,897,478

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS

A VISTA UTILITIES

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 0903  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
2	903000	Customer Records and Collections	172,557	494,406	666,963	123,943	325,102	449,045	48,614	169,304	217,918
12	903920	A/R Sold - Program Fees	0	14,992	14,992	0	9,453	9,453	0	5,539	5,539
12	903930	A/R Sold - Maturity Yield Fee	0	-1,582	-1,582	0	-997	-997	0	-585	-585
TOTAL ACCOUNT 0903			172,557	507,816	680,373	123,943	333,558	457,501	48,614	174,258	222,872

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.756%	34.244%
E-ALL	12	Net Electric Plant	100.000%	63.053%	36.947%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-908-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	0	42,713	42,713	0	28,086	28,086	0	14,627	14,627
99	908600	DSM Tariff Rider Expense Offset	1,714,780	0	1,714,780	1,490,918	0	1,490,918	223,862	0	223,862
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	224,659	0	224,659	238,819	0	238,819	-14,160	0	-14,160
99	908990	DSM Amortization	106,691	0	106,691	0	0	0	106,691	0	106,691
TOTAL ACCOUNT 0908			2,046,130	42,713	2,088,843	1,729,737	28,086	1,757,823	316,393	14,627	331,020

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.756%	34.244%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC		Report ID:
For Month Ended February 28, 2009		E-FIT-1A
Average of Monthly Averages Basis		
Ref/Basis	Description	

	System	Washington	Idaho
Calculation of Taxable Operating Income:			
E-OPS	87,810,761	57,396,916	30,413,845
E-OPS	62,461,279	40,220,774	22,240,505
E-OPS	6,129,901	4,006,586	2,123,315
E-OTX	5,473,188	4,568,469	904,719
	13,746,393	8,601,087	5,145,306
E-INT	4,588,135	2,888,628	1,699,507
E-SCM	7,324,650	4,405,571	2,919,079
E-SCM	6,647,006	3,117,555	3,529,451
	9,835,902	7,000,475	2,835,427
	35.00%	35.00%	35.00%
	3,442,565	2,450,166	992,399
1	(204,964)	(132,038)	(72,926)
	3,237,601	2,318,128	919,473
E-DTE	-535,524	-630,658	95,134
	2,702,077	1,687,470	1,014,607
ALLOCATION RATIOS:			
E-ALL	100.000%	64.420%	35.580%
E-ALL	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis  
 Report ID:  
 E-SCM-1A

Ref/Basis	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
Schedule M Additions:								
12	997001 Contributions In Aid of Construction	0	124,974	0	124,974	0	78,800	78,800
2	997002 Injuries and Damages	0	196,208	0	196,208	0	129,019	129,019
12	997003 Salvage	0	-364,849	0	-364,849	0	-230,048	-230,048
99	997004 Boulder Park Write Off	-8,607	0	-8,607	0	0	0	-8,607
4	997005 FAS106 Current Retiree Medical Accrual	0	-145,793	0	-145,793	0	-95,780	-95,780
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0
99	997007 Idaho PCA	818,244	0	818,244	0	0	818,244	818,244
99	997008 Idaho DSM Book Amortization	106,691	0	106,691	0	0	106,691	106,691
1	997009 Rathdrum Turbine Lease	0	-2,819	0	-2,819	0	-1,816	-1,816
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	18,565	0	18,565	0	12,196	12,196
12	997016 Redemption Expense Amortization	0	118,902	0	118,902	0	74,971	74,971
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	0	0	204,169	204,169
99	997018 DSM Tariff Rider	57,269	0	57,269	0	0	243,608	243,608
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	8,535	0	8,535	0	4,770	4,770	4,770
4	997020 FAS87 Current Pension Accrual	0	928,538	0	928,538	0	610,012	610,012
99	997021 Wartsila Generators Amortization	12,761	0	12,761	0	0	0	12,761
4	997022 Sale Leaseback of General Office Building	0	0	0	0	0	0	0
1	997023 Wood Power Buyout (Idaho Only)	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	-11,216	0	-11,216	0	-11,216	0	-11,216
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	19,084	0	19,084	0	13,184	0	13,184
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	0	20,881	0	20,881
12	997032 Interest Rate Swaps	0	104,221	0	104,221	0	65,714	65,714
99	997033 BPA Residential Exchange	-263,854	0	-263,854	0	-189,028	0	-189,028
99	997034 Montana Hydro Settlement	86,443	0	86,443	0	56,386	0	56,386
2	997066 Miscellaneous Schedule M Additions	0	-653,851	0	-653,851	0	-429,946	-429,946
99	997064 Chicago Climate Exchange	-34,239	0	-34,239	0	0	0	-34,239
99	997065 Amortization - Unbilled Revenue Add-Ins	-228,029	0	-228,029	0	-112,266	0	-112,266
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,369,786	3,835,237	1,481,188	2,480,773	1,481,188	3,961,961	888,598
TOTAL SCHEDULE M ADDITIONS		3,165,317	4,159,333	1,711,676	2,693,895	1,453,641	4,405,571	1,465,438

ELECTRIC SCHEDULE M ITEMS		Report ID:
For Month Ended February 28, 2009		E-SCM-1A
Average of Monthly Averages Basis		
Ref/Basis	Description	

***** SYSTEM ***** WASHINGTON ***** IDAHO *****			Direct		Allocated		Total		Direct		Allocated		Total	
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:														
1	997041	Rathdrum Turbine Lease, Tax	0	319,703	319,703	0	205,953	205,953	0	113,750	113,750	0	0	0
99	997043	Washington Deferred Power Costs	-3,187,486	-3,187,486	-3,187,486	-3,187,486	0	-3,187,486	0	0	0	0	0	0
1	997044	Non-Monetary Power Costs	0	40,180	40,180	0	25,884	25,884	0	14,296	14,296	0	0	0
1	997045	Section 199 Manufacturing Deduction	0	230,000	230,000	0	148,166	148,166	0	81,834	81,834	0	0	0
4	997046	Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834	-26,767	0	-26,767	0	0	0
99	997047	Clark Fork Preventive Maint. Exp (PME's)	-20,428	0	-20,428	0	0	0	-20,428	0	-20,428	0	0	0
12	997048	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	9,150,077	9,150,077	0	5,841,958	5,841,958	0	3,308,119	3,308,119	0	0	0
99	997050	CS2 Levelized Return	8,498	0	8,498	0	0	0	8,498	0	8,498	0	0	0
99	997051	Wind Generation AFUDC - ID	7,725	0	7,725	0	0	0	7,725	0	7,725	0	0	0
99	997058	Colstrip Settlement - ID	0	0	0	0	0	0	0	0	0	0	0	0
99	997059	Colstrip Settlement - WA	0	0	0	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	16,341	16,341	0	10,735	10,735	0	5,606	5,606	0	0	0
4	997063	CDA Lake Settlement	0	107,329	107,329	0	70,511	70,511	0	36,818	36,818	0	0	0
TOTAL SCHEDULE M DEDUCTIONS			-3,216,624	9,863,630	6,647,006	-3,185,652	6,303,207	3,117,555	-30,972	3,560,423	3,529,451			

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64,420%	35.580%
E-ALL	2	Number of Customers	100.000%	65,756%	34.244%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67,937%	32.063%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65,696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	60,975%	39.025%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63,846%	36.154%
E-ALL	12	Net Electric Plant	100.000%	63,053%	36.947%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC	Report ID: E-DTE-1A
For Month Ended February 28, 2009	
Average of Monthly Averages Basis	

Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	576,507	364,779	211,728
99	410100	Deferred Federal Income Tax Expense - Washington	-1,121,970	-1,121,970	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-243,248	0	-243,248
		Sub-Total	-788,711	-757,191	-31,520
14	411100	Deferred Federal Income Tax Expense - Allocated	201,909	127,756	74,153
99	411100	Deferred Federal Income Tax Expense - Washington	-1,223	-1,223	0
99	411100	Deferred Federal Income Tax Expense - Idaho	52,501	0	52,501
		Sub-Total	253,187	126,533	126,654
		Total Deferred Federal Income Tax Expense	-535,524	-630,658	95,134

E-ALL	14	Net Allocated Schedule M's	100.000%	63.274%	36.726%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-INT-1A

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio		6.547%	52.06%
3	Cost of Debt		3.516%	6.919%
	Total Weighted Cost			3.602%
E-APL	Net Rate Base		1,552,067,682	566,187,857
	Interest Deduction for FIT Calculation		55,057,622	20,394,087

- 1 From last WA GRC (UE-080416)
- 2 From last ID GRC (AVU-E-08-1)
- 3 Debt Cost from Treasury

TAXES OTHER THAN FEDERAL INCOME TAX  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-OTX-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	100,847	100,847	0	64,966	64,966	0	35,881	35,881
1	408150	R&P Property Tax--Production	0	598,573	598,573	0	385,601	385,601	0	212,972	212,972
1	408180	R&P Property Tax--Transmission	0	403,253	403,253	0	259,776	259,776	0	143,477	143,477
1	409100	State Income Tax--Montana & Oregon	0	84,894	84,894	0	54,689	54,689	0	30,205	30,205
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			0	1,187,567	1,187,567	0	765,032	765,032	0	422,535	422,535
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,989,315	0	1,989,315	1,989,315	0	1,989,315	0	0	0
99	408120	Municipal Occupation & License Tax	1,804,351	0	1,804,351	1,529,465	0	1,529,465	274,886	0	274,886
99	408160	Miscellaneous State or Local Tax--WA & ID	820	0	820	0	0	0	820	0	820
99	408170	R&P Property Tax--Distribution	421,081	0	421,081	284,657	0	284,657	136,424	0	136,424
99	409100	State Income Tax--Idaho	70,054	0	70,054	0	0	0	70,054	0	70,054
<b>TOTAL DISTRIBUTION</b>			4,285,621	0	4,285,621	3,803,437	0	3,803,437	482,184	0	482,184
<b>TOTAL TAXES OTHER THAN FIT</b>			4,285,621	1,187,567	5,473,188	3,803,437	765,032	4,568,469	482,184	422,535	904,719

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%





ELECTRIC UTILITY PLANT  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	15,775,613	15,775,613	0	10,162,630	10,162,630	0	5,612,983	5,612,983
1	352XXX	Structures & Improvements	0	15,753,936	15,753,936	0	10,148,686	10,148,686	0	5,605,250	5,605,250
1	353000	Station Equipment	0	172,571,821	172,571,821	0	111,170,767	111,170,767	0	61,401,054	61,401,054
1	354000	Towers & Fixtures	0	17,098,313	17,098,313	0	11,014,733	11,014,733	0	6,083,580	6,083,580
1	355000	Poles & Fixtures	0	128,535,381	128,535,381	0	82,802,492	82,802,492	0	45,732,889	45,732,889
1	356000	Overhead Conductors & Devices	0	103,957,336	103,957,336	0	66,969,316	66,969,316	0	36,988,020	36,988,020
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,678,455	1,678,455	0	927,033	927,033
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,501,032	1,501,032	0	829,040	829,040
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,206,101	1,206,101	0	666,145	666,145
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>460,500,206</b>	<b>460,500,206</b>	<b>0</b>	<b>296,654,232</b>	<b>296,654,232</b>	<b>0</b>	<b>163,845,974</b>	<b>163,845,974</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,067,752	0	4,067,752	3,104,160	0	3,104,160	963,592	0	963,592
99	360400	Land Easements	56,274	0	56,274	56,274	0	56,274	0	0	0
99	361000	Structures & Improvements	12,262,167	0	12,262,167	9,025,608	0	9,025,608	3,236,559	0	3,236,559
99	362000	Station Equipment	86,643,460	0	86,643,460	56,086,592	0	56,086,592	30,556,868	0	30,556,868
99	364000	Poles, Towers, & Fixtures	198,775,192	0	198,775,192	120,820,027	0	120,820,027	77,955,165	0	77,955,165
99	365000	Overhead Conductors & Devices	130,126,723	0	130,126,723	76,896,911	0	76,896,911	53,229,812	0	53,229,812
99	366000	Underground Conduit	71,537,292	0	71,537,292	43,990,412	0	43,990,412	27,546,880	0	27,546,880
99	367000	Underground Conductors & Devices	116,199,165	0	116,199,165	74,106,134	0	74,106,134	42,093,031	0	42,093,031
99	368000	Line Transformers	161,257,336	0	161,257,336	103,578,832	0	103,578,832	57,678,504	0	57,678,504
99	369XXX	Services	110,694,965	0	110,694,965	68,260,062	0	68,260,062	42,434,903	0	42,434,903
99	370000	Meters	44,515,111	0	44,515,111	16,163,990	0	16,163,990	28,351,121	0	28,351,121
99	373XXX	Street Light & Signal Systems	27,895,596	0	27,895,596	15,456,596	0	15,456,596	12,439,000	0	12,439,000
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>964,031,033</b>	<b>0</b>	<b>964,031,033</b>	<b>587,545,598</b>	<b>0</b>	<b>587,545,598</b>	<b>376,485,435</b>	<b>0</b>	<b>376,485,435</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	819,213	1,957,755	2,776,968	371,881	1,286,167	1,658,048	447,332	671,588	1,118,920
4	390XXX	Structures & Improvements	6,229,262	27,407,807	33,637,069	1,693,193	18,005,833	19,699,026	4,536,069	9,401,974	13,938,043
4	391XXX	Office Furniture & Equipment	0	20,663,657	20,663,657	0	13,575,196	13,575,196	0	7,088,461	7,088,461
4	392XXX	Transportation Equipment	6,816,347	4,695,191	11,511,538	4,888,281	3,084,553	7,972,834	1,928,066	1,610,638	3,538,704
4	393000	Stores Equipment	301,090	768,041	1,069,131	118,019	504,572	622,591	183,071	263,469	446,540
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,309,750	5,071,893	1,321,756	2,174,373	3,496,129	440,387	1,135,377	1,575,764
4	395000	Laboratory Equipment	365,611	1,511,095	1,876,706	230,147	992,729	1,222,876	135,464	518,366	653,830
4	396XXX	Power Operated Equipment	17,110,956	6,437,293	23,548,249	10,984,982	4,229,044	15,214,026	6,125,974	2,208,249	8,334,223
4	397XXX	Communications Equipment	10,432,618	40,600,533	51,033,151	5,529,876	26,672,926	32,202,802	4,902,742	13,927,607	18,830,349
4	398000	Miscellaneous Equipment	6,566	358,069	364,635	1,831	235,237	237,068	4,735	122,832	127,567
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
<b>TOTAL GENERAL PLANT</b>			<b>43,843,806</b>	<b>107,709,191</b>	<b>151,552,997</b>	<b>25,139,966</b>	<b>70,760,630</b>	<b>95,900,596</b>	<b>18,703,840</b>	<b>36,948,561</b>	<b>55,652,401</b>
<b>OTHER PLANT</b>											
1	182381	CDA Post Falls Settlement	0	27,707,130	27,707,130	0	17,848,933	17,848,933	0	9,858,197	9,858,197
<b>TOTAL PLANT IN SERVICE</b>			<b>1,008,048,705</b>	<b>1,664,399,133</b>	<b>2,672,447,838</b>	<b>612,859,430</b>	<b>1,073,830,866</b>	<b>1,686,690,296</b>	<b>395,189,275</b>	<b>590,568,267</b>	<b>985,757,542</b>
<b>CONSTRUCTION WORK IN PROGRESS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GROSS ELECTRIC PLANT</b>			<b>1,008,048,705</b>	<b>1,664,399,133</b>	<b>2,672,447,838</b>	<b>612,859,430</b>	<b>1,073,830,866</b>	<b>1,686,690,296</b>	<b>395,189,275</b>	<b>590,568,267</b>	<b>985,757,542</b>



ADJUSTMENTS TO NET ELECTRIC UTIL PLT  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 E-APL-1A

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	699,978,363	1,074,296,353	1,774,274,716	425,684,843	693,041,874	1,118,726,717	274,293,520	381,254,479	655,547,999
	ADJUSTMENTS:									
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)	12,561,173	0	12,561,173	7,961,503	0	7,961,503	4,599,670	0	4,599,670
4	Deferred Gain on Sale of General Office (190850)	0	197,325	197,325	0	129,635	129,635	0	67,690	67,690
12	Deferred F.I.T. - Plant In Service (282900)	0	-244,959,806	-244,959,806	0	-154,454,506	-154,454,506	0	-90,505,300	-90,505,300
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,689,893	-8,689,893	0	-5,708,912	-5,708,912	0	-2,980,981	-2,980,981
99	ADFIT - Boulder Park Idaho Write Off (190040)	659,715	0	659,715	-1,864,951	0	-1,864,951	659,715	0	659,715
99	ADFIT - MT Lease Payments (283365)	-2,827,526	0	-2,827,526	-50,714	-6,251,087	-6,301,801	-962,575	0	-962,575
1	ADFIT - MT Lease Payments (283382)	-65,761	-9,703,644	-9,769,405	-50,714	-6,251,087	-6,301,801	-15,047	-3,452,557	-3,467,604
12	Electric portion of Bond Redemptions (283850)	0	-3,035,518	-3,035,518	0	-1,913,985	-1,913,985	0	-1,121,533	-1,121,533
1	Colstrip PCB (283200)	0	-637,811	-637,811	0	-410,878	-410,878	0	-226,933	-226,933
	TOTAL ACCUM DEFERRED INCOME TAX	10,327,601	-266,829,347	-256,501,746	6,045,838	-168,609,733	-162,563,895	4,281,763	-98,219,614	-93,937,851
	OTHER ADJUSTMENTS:									
99	Kettle Falls Disallowed Plant (101003)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,451,701	0	5,451,701	3,913,023	0	3,913,023	1,538,678	0	1,538,678
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	Boulder Park Disallowed Accumulated Depr (108050)	715,100	0	715,100	0	0	0	715,100	0	715,100
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	1,123,729	0	1,123,729	0	0	0	1,123,729	0	1,123,729
99	Invest in Exchange Power (124900, 124930)	25,827,015	0	25,827,015	25,827,015	0	25,827,015	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	-2,191,411	0	-2,191,411	-702,309	0	-702,309	-1,489,102	0	-1,489,102
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,917,733	0	-1,917,733	1,917,733	0	1,917,733
99	Interest accrued on PGE Ratebase Credit - Washington	1,775,675	0	1,775,675	1,775,675	0	1,775,675	0	0	0
99	Montana Riverbed Settlement (186360)	8,078,645	0	8,078,645	5,328,429	0	5,328,429	2,750,216	0	2,750,216
99	Nez Perce Settlement - Idaho (186800)	457,439	0	457,439	0	0	0	457,439	0	457,439
4	Gain on Sale of General Office Bldg (253850)	0	-563,765	-563,765	0	-370,371	-370,371	0	-193,394	-193,394
	TOTAL OTHER ADJUSTMENTS	34,858,477	-563,765	34,294,712	30,087,374	-370,371	29,717,003	4,771,103	-193,394	4,577,709
	NET RATE BASE	745,164,441	806,903,241	1,552,067,682	461,818,055	524,061,770	985,879,825	283,346,386	282,841,471	566,187,857

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	12	Net Electric Plant	100.000%	63.053%	36.947%
E-ALL	13	Net Electric General Plant	100.000%	63.114%	36.886%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



<b>ALLOCATION OF COMM DEPRECIATION EXPENSE</b> For Month Ended February 28, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	502,031	361,683	97,123	43,225
8	Utility 8	10,633	0	7,335	3,298
9	Utility 9	55,922	44,181	11,741	0
9	Utility 9 - Washington	8,707	6,879	1,828	0
9	Utility 9 - Idaho	32,199	25,438	6,761	0
		<b>609,492</b>	<b>438,181</b>	<b>124,788</b>	<b>46,523</b>
7	403X70 Utility 7	158	114	31	14
8	Utility 8	0	0	0	0
9	Utility 9	1,197	946	251	0
		<b>1,355</b>	<b>1,060</b>	<b>282</b>	<b>14</b>

TOTAL ACCOUNT 403

ALLOCATION RATIOS:

G-ALL	7	Elec\WWP Gas\WPNG 4-Factor	72.044%	19.346%	8.610%
G-ALL	8	WWP Gas\WPNG Gas 4-Factor	0.000%	68.980%	31.020%
G-ALL	9	Elec\WWP Gas 4-Factor	100.000%	20.996%	0.000%

COMMON GENERAL PLANT  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 C-GPL-1A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
<b>389XXX Land &amp; Land Rights</b>														
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	369,922	0	0	0	369,922	0	0	0	369,922	0	0	369,922
7		Utility 7	2,396,912	0	1,726,831	1,726,831	4,123,743	0	0	463,707	4,63,707	0	206,374	206,374
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	470,711	371,881	0	371,881	743,662	98,830	0	0	98,830	0	0	98,830
9		Utility 9 - Idaho	437,225	0	345,425	345,425	782,650	0	91,800	0	91,800	0	0	91,800
9		Utility 9 - Allocated	263,468	0	0	208,150	471,618	0	0	55,318	55,318	0	0	55,318
		<b>TOTAL ACCOUNT</b>	<b>4,062,919</b>	<b>371,881</b>	<b>447,332</b>	<b>1,957,755</b>	<b>2,776,968</b>	<b>98,830</b>	<b>91,800</b>	<b>519,025</b>	<b>709,655</b>	<b>369,922</b>	<b>206,374</b>	<b>576,296</b>
<b>390XXX Structures &amp; Improvements</b>														
99		Utility 0	2,174,744	450,428	1,125,864	598,452	2,174,744	0	0	0	0	0	0	0
99		Utility 1	849,802	0	0	0	849,802	849,802	0	0	849,802	0	0	849,802
99		Utility 2	3,066,098	0	0	0	3,066,098	0	0	0	3,066,098	0	0	3,066,098
7		Utility 7	33,280,784	0	23,976,808	23,976,808	57,257,592	0	0	6,438,500	63,696,092	0	2,865,476	66,561,568
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,573,041	1,242,765	0	1,242,765	2,815,810	330,276	0	0	330,276	0	0	330,276
9		Utility 9 - Idaho	4,316,497	0	3,410,205	3,410,205	7,726,702	0	906,292	0	906,292	0	0	906,292
9		Utility 9 - Allocated	3,585,321	0	2,832,547	2,832,547	6,417,868	0	0	752,774	719,044	0	0	719,044
		<b>TOTAL ACCOUNT</b>	<b>48,846,287</b>	<b>1,693,193</b>	<b>4,536,069</b>	<b>27,407,807</b>	<b>33,637,069</b>	<b>1,180,078</b>	<b>906,292</b>	<b>7,191,274</b>	<b>9,277,644</b>	<b>3,066,098</b>	<b>2,865,476</b>	<b>5,931,574</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
99		Utility 0	755,996	0	0	755,996	755,996	0	0	0	755,996	0	0	755,996
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	27,632,642	0	19,907,661	19,907,661	47,540,303	0	0	5,345,811	52,886,114	0	2,379,170	55,265,284
8		Utility 8	378,871	0	0	0	378,871	0	0	261,345	640,216	0	117,526	757,742
9		Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>28,767,509</b>	<b>0</b>	<b>20,663,657</b>	<b>20,663,657</b>	<b>49,431,666</b>	<b>0</b>	<b>0</b>	<b>5,607,156</b>	<b>55,038,822</b>	<b>2,496,696</b>	<b>2,496,696</b>	<b>57,535,518</b>
<b>392XXX Transportation Equipment</b>														
99		Utility 0	9,870,449	4,278,327	1,540,607	4,051,515	9,870,449	0	0	0	9,870,449	0	0	9,870,449
99		Utility 1	4,232,274	0	0	0	4,232,274	2,766,359	934,962	530,953	4,232,274	0	0	4,232,274
99		Utility 2	2,016,765	0	0	0	2,016,765	0	0	0	2,016,765	0	0	2,016,765
7		Utility 7	142,511	0	0	102,671	245,182	0	0	27,570	272,752	0	12,270	285,022
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	772,055	609,954	0	609,954	1,382,009	162,101	102,970	0	265,071	0	0	427,171
9		Utility 9 - Idaho	490,429	0	387,459	387,459	877,888	0	102,970	0	980,858	0	0	980,858
9		Utility 9 - Allocated	684,782	0	0	541,005	1,225,787	0	0	143,777	1,369,564	0	0	1,369,564
		<b>TOTAL ACCOUNT</b>	<b>18,209,265</b>	<b>4,888,281</b>	<b>1,928,066</b>	<b>4,695,191</b>	<b>11,511,538</b>	<b>2,928,460</b>	<b>1,037,932</b>	<b>702,300</b>	<b>4,668,692</b>	<b>2,016,765</b>	<b>12,270</b>	<b>2,029,035</b>

COMMON GENERAL PLANT  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Report ID:  
 C-GPL-1A

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
99	393000	Stores Equipment	334,153	10,739	14,745	308,669	334,153	0	0	0	0	0	0	0
99		Utility 0	84,271	0	0	0	84,271	84,271	0	0	84,271	0	0	0
99		Utility 1	57,227	0	0	0	57,227	0	0	0	57,227	0	0	57,227
7		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 8	135,791	0	0	0	135,791	0	0	0	135,791	0	0	135,791
9		Utility 9 - Wa	213,060	107,280	168,326	0	107,280	28,511	44,734	0	28,511	0	0	44,734
9		Utility 9 - Idaho	581,454	0	459,372	0	459,372	0	0	122,082	122,082	0	0	122,082
		TOTAL ACCOUNT	1,405,956	118,019	768,041	1,069,131	1,069,131	112,782	44,734	122,082	279,598	57,227	0	57,227
*****														
99	394000	Tools, Shop, & Garage Equipment	3,410,498	1,287,102	432,867	1,690,529	3,410,498	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 0	1,869,594	0	0	0	1,869,594	0	0	0	1,869,594	0	0	0
99		Utility 1	961,165	0	0	0	961,165	0	0	0	961,165	0	0	961,165
7		Utility 2	1,946,434	0	0	1,402,289	1,402,289	0	0	376,557	376,557	0	167,588	167,588
8		Utility 7	844,163	0	0	0	844,163	0	0	582,304	582,304	0	261,859	261,859
9		Utility 8	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	9,209
9		Utility 9 - Wa	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	1,999
9		Utility 9 - Idaho	274,584	0	0	216,932	216,932	0	0	57,652	57,652	0	0	57,652
		TOTAL ACCOUNT	9,359,820	1,321,756	440,387	3,309,750	5,071,893	998,393	456,701	1,442,221	2,897,315	961,165	429,447	1,390,612
*****														
99	395000	Laboratory Equipment	1,421,678	214,701	130,533	1,076,444	1,421,678	103,796	33,851	181,306	318,953	0	0	0
99		Utility 0	318,953	0	0	0	318,953	0	0	0	318,953	0	0	318,953
99		Utility 1	273,708	0	0	0	273,708	0	0	0	273,708	0	0	273,708
7		Utility 2	285,439	0	0	205,642	205,642	0	0	55,221	55,221	0	24,576	24,576
8		Utility 7	8,520	0	0	0	8,520	0	0	5,877	5,877	0	2,643	2,643
9		Utility 8	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	4,105
9		Utility 9 - Wa	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	1,310
9		Utility 9 - Idaho	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	60,861
		TOTAL ACCOUNT	2,623,960	230,147	135,464	1,511,095	1,876,706	107,901	35,161	303,265	446,327	273,708	27,219	300,927
*****														
99	396XXX	Power Operated Equipment	21,749,681	10,422,103	5,770,251	5,557,327	21,749,681	2,588,383	763,032	368,144	3,719,559	0	0	0
99		Utility 0	43,834	0	0	0	43,834	0	0	0	43,834	0	0	43,834
99		Utility 1	554,036	0	0	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
7		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 8	712,469	562,879	0	0	562,879	149,590	0	0	149,590	0	0	149,590
9		Utility 9 - Wa	450,259	0	355,723	0	355,723	0	94,536	0	94,536	0	0	94,536
9		Utility 9 - Idaho	608,597	0	480,816	0	480,816	0	0	127,781	127,781	0	0	127,781
		TOTAL ACCOUNT	27,838,435	10,984,982	6,125,974	6,437,293	23,548,249	2,737,973	837,568	603,109	4,198,650	43,834	47,702	91,536



COMMON GENERAL PLANT  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Total		Direct - Wa		Direct - Idaho		Allocated		Total		Direct - Oregon		Total
			Report ID: C-GPL-1A		Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****															
99	397XX	Communication Equipment													
99		Utility 0	36,718,560	1,918,271	29,629,739	36,718,560	0	0	0	0	0	0	0	0	0
99		Utility 1	650,882	0	0	0	368,319	282,563	0	0	0	650,882	0	0	0
99		Utility 2	498,327	0	0	0	0	0	0	0	0	498,327	0	0	498,327
7		Utility 7	7,202,120	0	5,188,695	5,188,695	0	0	1,393,322	0	0	1,393,322	0	620,103	620,103
8		Utility 8	928,367	0	0	0	0	0	640,388	0	0	640,388	0	287,979	287,979
9		Utility 9 - Wa	454,820	359,326	0	359,326	95,494	0	0	0	0	95,494	0	0	0
9		Utility 9 - Idaho	3,777,620	2,984,471	0	2,984,471	0	793,149	0	0	0	793,149	0	0	0
9		Utility 9 - Allocated	7,318,742	0	5,782,099	5,782,099	0	0	1,536,643	0	0	1,536,643	0	0	0
		TOTAL ACCOUNT	57,549,438	4,902,742	40,600,533	51,033,151	463,813	1,075,712	3,570,553	498,327	908,082	5,109,878	498,327	908,082	1,406,409
*****															
99	398000	Miscellaneous Equipment													
99		Utility 0	2,781	2,299	482	2,781	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	351,499	351,499	0	0	94,388	0	0	94,388	0	42,008	42,008
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	2,317	1,831	0	1,831	486	0	0	0	0	486	0	0	0
9		Utility 9 - Idaho	3,084	2,436	0	2,436	0	648	0	0	0	648	0	0	0
9		Utility 9 - Allocated	7,706	0	6,088	6,088	0	0	1,618	0	0	1,618	0	0	0
		TOTAL ACCOUNT	503,783	4,735	358,069	364,635	486	648	96,006	42,008	42,008	97,140	42,008	42,008	42,008
*****															
		TOTAL GENERAL PLANT	199,167,372	18,703,840	107,709,191	151,552,997	8,628,716	4,506,548	20,156,791	7,287,046	7,035,274	33,292,055	7,287,046	7,035,274	14,322,320

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ACCUMULATED DEPRECIATION  
COMMON GENERAL PLANT  
For Month Ended February 28, 2009  
Average of Monthly Averages Basis

Report ID:  
C-ADP-1A

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	37,694,021	37,694,021	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-85,148	-85,148	0	0
99	108X06	Utility 1	3,715,203	0	3,715,203	0
99	108X06	Utility 2	1,787,363	0	0	1,787,363
7	108X06	Utility 7	6,685,096	4,816,211	1,293,299	575,587
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-339,321	-244,605	-65,684	-29,233
7	108X06	Utility 7 (Office Furniture Lease)	0	0	0	0
7	108X06	Utility 7 (Communication Equip Lease)	0	0	0	0
8	108X06	Utility 8	746,309	0	514,804	231,505
9	108X06	Utility 9	14,044,009	11,095,329	2,948,680	0
Total			64,247,332	53,275,808	8,406,302	2,565,222

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,778,410	5,778,410	0	0
99	108X07	Utility 1	703,456	0	703,456	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	899,869	0	0	899,869
7	108X07	Utility 7	26,681	19,222	5,162	2,297
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	704,417	556,518	147,899	0
9	108X07	Utility 9	0	0	0	0
Total			8,112,833	6,354,150	856,517	902,166

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: E-ADP-IA
For Month Ended February 28, 2009		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

			***** SYSTEM ***** WASHINGTON ***** IDAHO *****				
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION PLANT:</b>							
E-PLT	Plant in Service	964,031,033	0	964,031,033	587,545,598	0	587,545,598
E-PLT	Less Land and Land Rights	4,067,752	0	4,067,752	3,104,160	0	3,104,160
	Depreciable Distribution Plant	959,963,281	0	959,963,281	584,441,438	0	584,441,438
	Percentage	0.000%	0.000%	100.000%	60.882%	0	39.118%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
108X05	Accumulated Depreciation	0	0	290,131,930	176,638,122	0	176,638,122
<b>JURISDICTIONAL ALLOCATION:</b>							
99	Accumulated Depreciation	290,131,930	0	290,131,930	176,638,122	0	176,638,122
<b>GENERAL PLANT - NON TRANSPORTATION</b>							
E-PLT	General Plant In Service	43,843,806	107,709,191	151,552,997	25,139,966	70,760,630	95,900,596
E-PLT	Less: General Land and Land Rights	819,213	1,957,755	2,776,968	371,881	1,286,167	1,658,048
E-PLT	Less: General Transportation Plant	6,816,347	4,695,191	11,511,538	4,888,281	3,084,553	7,972,834
	Depreciable Non-Transport General Plant	36,208,246	101,056,245	137,264,491	19,879,804	66,389,910	86,269,714
	Percentage	73.621%	73.621%	100.000%	14.483%	11.896%	11.896%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
C-ADP	Accumulated Depreciation--Electric General Plant	39,222,183	39,222,183	53,275,808	7,715,935	6,337,690	6,337,690
	Common Depreciation Expense (C-DEP)	298,801	298,801	405,864	58,781	48,282	48,282
	Washington Depreciation Expense (C-DEP)	0	6,879	6,879	0	0	0
	Idaho Depreciation Expense (C-DEP)	0	25,438	25,438	25,438	0	25,438
	Depreciation Expense	162,303	162,303	212,962	36,358	106,627	142,985
	Total Depreciation Expense	190,039	461,104	651,143	102,018	302,927	404,945
<b>JURISDICTIONAL ALLOCATION:</b>							
4	Accumulated Depreciation--Electric General Plant	14,053,625	39,222,183	53,275,808	7,715,935	25,767,405	33,483,340
4	Depreciation Expense (C-DEP)	107,063	298,801	405,864	58,781	196,300	255,081
99	Depreciation Expense (C-DEP) Directly Assigned	32,317	0	32,317	6,879	0	6,879
4	Depreciation Expense	50,659	162,303	212,962	36,358	106,627	142,985
	Total Depreciation Expense	190,039	461,104	651,143	102,018	302,927	404,945
<b>GENERAL PLANT--TRANSPORTATION</b>							
E-PLT	Transportation General Plant	6,816,347	4,695,191	11,511,538	4,888,281	3,084,553	7,972,834
	Percentage	40.787%	40.787%	100.000%	42.464%	0	16.749%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
C-ADP	Accumulated Depreciation--Electric General Plant	2,591,667	2,591,667	6,354,150	2,698,226	1,702,622	4,400,848
	Depreciation Expense (C-DEP)	432	432	1,060	450	284	734
	Depreciation Expense	3,394	3,394	6,989	2,554	2,230	4,784
<b>JURISDICTIONAL ALLOCATION:</b>							
4	Accum Deprec--Elect Genl Plant (Electric Portion)	3,762,483	2,591,667	6,354,150	2,698,226	1,702,622	4,400,848
4	Depreciation Expense (C-DEP)	628	432	1,060	450	284	734
4	Depreciation Expense	3,595	3,394	6,989	2,554	2,230	4,784
	Total Depreciation Expense	4,223	3,826	8,049	3,004	2,514	5,518
<b>ALLOCATION RATIOS:</b>							
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%	0.000%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT--SOFTWARE  
 For Month Ended February 28, 2009  
 Average of Monthly Averages Basis

Ref/Basis Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
303000	Intangible Plant												
99	Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	417,899	0	168,450	0	417,899	249,449	168,450	0	417,899	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	194,058	0	153,314	0	153,314	0	0	40,744	40,744	0	0	0
	TOTAL ACCOUNT	611,957	0	153,314	0	153,314	249,449	168,450	40,744	458,643	0	0	0
303100	Misc Intangible Plant--Mainframe Software												
99	Utility 0	489,907	0	0	0	489,907	0	0	0	489,907	0	0	0
99	Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 2	46,440	0	0	0	46,440	0	0	0	46,440	0	0	0
7	Utility 7	16,775,022	0	12,085,397	0	12,085,397	0	0	3,245,296	3,245,296	46,440	0	46,440
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	17,311,369	0	12,575,304	0	12,575,304	0	0	3,245,296	3,245,296	46,440	1,444,329	1,490,769
303110	Misc Intangible Plant--PC Software												
99	Utility 0	799,961	0	0	0	799,961	0	0	0	799,961	0	0	0
99	Utility 1	24,478	0	0	0	24,478	0	0	24,478	24,478	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	8,479,778	0	6,109,171	0	6,109,171	0	0	1,640,498	1,640,498	0	730,109	730,109
8	Utility 8	597,680	0	0	0	597,680	0	0	412,280	412,280	0	185,400	185,400
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	9,901,897	0	6,909,132	0	6,909,132	0	0	2,077,256	2,077,256	0	915,509	915,509
303120	Misc Intangible Plant-- Leased PC Software												
99	Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	27,825,223	0	19,637,750	0	19,637,750	249,449	168,450	5,363,296	5,781,195	46,440	2,359,838	2,406,278

ALLOCATION RATIOS:

E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL 8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL 9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAAM-1A
For Month Ended February 28, 2009		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Software (111X31, 111X32)					
99		606,552	606,552	0	0
99	Utility 0				
99	Utility 1	4,175	0	4,175	0
99	Utility 2	0	0	0	0
99	Utility 2 - Oregon	15,480	0	0	15,480
99	Utility 2 - California	0	0	0	0
7	Utility 7	11,143,992	8,028,578	2,155,917	959,498
8	Utility 8	438,941	0	302,782	136,159
9	Utility 9	10,511	8,304	2,207	0
	Total	12,219,651	8,643,434	2,465,081	1,111,137

		Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Leasehold Improvements (111X50/60)					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2	0	0	0	0
7	Utility 7	93,235	67,170	18,037	8,028
8	Utility 8	0	0	0	0
9	Utility 9	8,332	6,583	1,749	0
	Total	101,567	73,753	19,786	8,028

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE		Report ID: E-CAM-1A
For Month Ended February 28, 2009		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

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

		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Plant in Service										
E-PLT	303100	0	12,575,304	12,575,304	0	8,261,472	8,261,472	0	4,313,832	4,313,832
E-PLT	303110	0	6,909,132	6,909,132	0	4,539,023	4,539,023	0	2,370,109	2,370,109
E-PLT	303120	0	0	0	0	0	0	0	0	0
		0	19,484,436	19,484,436	0	12,800,495	12,800,495	0	6,683,941	6,683,941
		100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
ALLOCATION BASED ON DEPRECIABLE PLANT:										
C-AAM	111	8,643,434	8,643,434	8,643,434	0	0	0	0	0	0
		327,029	327,029	327,029	0	0	0	0	0	0
JURISDICTIONAL ALLOCATION:										
4	111	8,643,434	8,643,434	8,643,434	0	5,678,390	5,678,390	0	2,965,044	2,965,044
4	4	327,029	327,029	327,029	0	214,845	214,845	0	112,184	112,184

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
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ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended February 28, 2009 Average of Monthly Averages Basis		Report ID: C-DTX-1A
Ref/Basis	Account Description	

	Total	Electric	Gas North	Oregon Gas		
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-10,267,180	-7,396,887	-1,986,289	-884,004
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,636,634	-1,293,006	-343,628	0
		Total	-11,903,814	-8,689,893	-2,329,917	-884,004

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%