

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

Accounting Period:200902 State Code:WA

Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	132,041	18,158,766	22,339,508	132,046	39,352,088	48,376,774
17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	0	0	0	143
19 THEFT OF SERVICE-GAS	0	0	0	0	0	0
21 FIRM COMMERCIAL	13,863	11,378,592	12,870,021	13,858	24,409,007	27,660,154
22 INTERRUPTIBLE COMMERCIAL	1	84,233	90,626	1	180,132	192,243
31 FIRM- INDUSTRIAL	138	439,681	471,552	139	920,663	987,500
80 INTERDEPARTMENT REVENUE	34	82,339	87,800	35	170,316	181,514
88 MISC-SERVICING CUSTOMER INSTALLS	0	0	1,597	0	0	2,894
91 COMMERCIAL-TRANS OF GAS FOR OTHERS	13	2,886,279	119,024	13	5,968,974	242,364
92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	27	4,265,229	174,341	26	8,436,277	337,251
93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	2	16,111	337	3	421,399	8,811
Total WA	146,119	37,311,230	36,154,805	146,119	79,858,856	77,989,648

AVISTA UTILITIES

RESULTS OF OPERATION

GAS RATE OF RETURN		Report ID:
For Twelve Months Ended February 28, 2009		G-ROR-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income		17,214,528	5,628,340
		Adjustments		11,586,188	
		Adjusted Gas Net Operating Income		17,214,528	5,628,340
G-APL		Gas Net Adjusted Rate Base		265,351,395	89,844,025
		RATE OF RETURN		6.487%	6.265%

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

Report ID:
 G-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	70.930%	29.070%
2		Number of Customers	217,066	144,567	72,499
		Percent	100.000%	66.600%	33.400%
3	G-OPS	Direct Distribution Operating Expense	8,171,712	5,201,562	2,970,150
		Percent	100.000%	63.653%	36.347%
Jurisdictional Four Factor Allocator - Direct Method					
Allocation Rate Calculation - Updated 12/31/2008					
Direct O & M					
		Amount: Accounts 798 - 894	4,166,551	2,636,902	1,529,649
		Amount: Accounts 901 - 935	2,274,967	1,710,968	563,999
		Total	6,441,518	4,347,870	2,093,648
		Percentage	100.000%	67.498%	32.502%
Direct Labor					
		Amount: Accounts 798 - 894	3,754,959	2,336,399	1,418,560
		Amount: Accounts 901 - 935	1,364,719	1,095,891	268,828
		Total	5,119,678	3,432,290	1,687,388
		Percentage	100.000%	67.041%	32.959%
Total Number of Customers					
		Percentage	218,921	145,664	73,257
			100.000%	66.537%	33.463%
Total Direct Plant					
		Percentage	270,603,379	172,560,521	98,042,858
			100.000%	63.769%	36.231%
Total Four Factor Allocators					
		Percent	400.000%	264.845%	135.155%
			100.000%	66.211%	33.789%
Underground Storage & Dist Plant					
G-PLT		Underground Storage	23,522,398	16,684,438	6,837,960
G-PLT		Distribution	370,892,908	243,200,987	127,691,921
		Total Underground Storage/Dist Plant	394,415,306	259,885,425	134,529,881
		Percent	100.000%	65.891%	34.109%
5					
6	Input	Actual Therms Purchased	270,172,130	189,324,190	80,847,940
		Percent	100.000%	70.075%	29.925%

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

Report ID:
 G-ALL-12A

Input	Elec\Gas North\Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 500 - 894			43,675,295	38,956,355	2,980,593	1,738,347
Direct O & M Accts 901 - 935			38,831,495	25,255,770	9,909,996	3,665,729
Direct O & M Accts 901 - 905 Utility 9 Only			2,720,313	1,682,160	1,038,153	XXXXXXX
Adjustments			0			
Total			85,227,103	65,894,285	13,928,742	5,404,076
Percentage			100.000%	77.316%	16.343%	6.341%
Direct Labor Accts 500 - 894			50,188,967	40,116,964	6,770,556	3,301,447
Direct Labor Accts 901 - 935			4,484,444	3,094,527	399,705	990,212
Direct O & M Accts 901 - 905 Utility 9 Only			2,750,127	1,700,596	1,049,531	XXXXXXX
Total			57,423,538	44,912,087	8,219,792	4,291,659
Percentage			100.000%	78.212%	14.314%	7.474%
Number of Customers at 12/31/08			668,976	354,732	218,921	95,323
Percentage			100.000%	53.026%	32.725%	14.249%
Net Direct Plant			2,118,092,894	1,686,448,103	296,578,331	135,066,460
Percentage			100.000%	79.621%	14.002%	6.377%
Total Percentages			400.000%	288.175%	77.384%	34.441%
Average (CD AA)			100.000%	72.044%	19.346%	8.610%

7

Input	Gas North\Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894			4,718,940	0	2,980,593	1,738,347
Direct O & M Accts 901 - 935			13,575,725	0	9,909,996	3,665,729
Direct O & M Accts 901 - 905 Utility 9 Only			1,038,153	0	1,038,153	XXXXXXX
Total			19,332,818	0	13,928,742	5,404,076
Percentage			100.000%	0.000%	72.047%	27.953%
Direct Labor Accts 580 - 894			10,072,003	0	6,770,556	3,301,447
Direct Labor Accts 901 - 935			1,389,917	0	399,705	990,212
Direct O & M Accts 901 - 905 Utility 9 Only			1,049,531	0	1,049,531	XXXXXXX
Total			12,511,451	0	8,219,792	4,291,659
Percentage			100.000%	0.000%	65.698%	34.302%
Number of Customers at 12/31/08			314,244	0	218,921	95,323
Percentage			100.000%	0.000%	69.666%	30.334%
Net Direct Plant			427,362,633	0	292,786,064	134,576,569
Percentage			100.000%	0.000%	68.510%	31.490%
Total Percentages			400.000%	0.000%	275.921%	124.079%
Average (GD AA)			100.000%	0.000%	68.980%	31.020%

8

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

Report ID:
 G-ALL-12A

Input	Elec/Gas North 4-Factor	Electric	Gas North	Oregon Gas
Input	1/1/2009			
Direct O & M Accts 580 - 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 580 - 894		40,116,964	6,770,556	0
Direct Labor Accts 901 - 935		3,094,232	399,705	0
Total		43,211,196	7,170,261	0
Percentage		85.768%	14.232%	0.000%
Number of Customers at 12/31/08		354,732	218,921	0
Percentage		61.837%	38.163%	0.000%
Net Direct Plant		1,676,271,657	292,786,064	0
Percentage		85.131%	14.869%	0.000%
Total Percentages		316,017%	83.983%	0.000%
Average (CD AN/ID/WA)		79.004%	20.996%	0.000%
9				
System		Washington	Idaho	
Actual Annual Throughput	12/31/2008	257,352,440	125,486,160	
Percent		67.222%	32.778%	
10				
G-OPS Book Depreciation		7,226,740	3,634,143	
Percent		66.539%	33.461%	
11				
G-PLT Net Gas Plant		186,910,175	97,775,029	
Percent		65.655%	34.345%	
12				
G-PLT Net Gas General Plant		14,219,291	7,265,197	
Percent		66.184%	33.816%	
13				
G-SCM Net Allocated Schedule M's		-23,312,730	-11,877,701	
Percent		66.247%	33.753%	
14				
Input Not Allocated		0.000%	0.000%	0.000%
99				
Situs Plant by Functional Group:				
(Used to functionalize R&P Property Tax on Report G-OTX)	12/31/2008		Idaho	
Input		Washington	Idaho	
Underground Storage		34,463,930		
Input		250,850,463	140,104,069	
Input		2,959,052	2,642,344	
General		288,273,445	142,746,413	
Input				
TOTAL				

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

Report ID:
 G-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	195,544,473	0	195,544,473	136,780,094	0	136,780,094	58,764,379	0	58,764,379
99	4812XX	Commercial - Firm & Interruptible	108,333,008	0	108,333,008	77,914,684	0	77,914,684	30,418,324	0	30,418,324
99	4813XX	Industrial-Firm	6,144,475	0	6,144,475	3,874,454	0	3,874,454	2,270,021	0	2,270,021
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	864,294	0	864,294	675,155	0	675,155	189,139	0	189,139
99	484000	Interdepartmental Revenue	545,955	0	545,955	489,907	0	489,907	56,048	0	56,048
		TOTAL SALES TO ULTIMATE CUSTOMERS	311,432,205	0	311,432,205	219,734,294	0	219,734,294	91,697,911	0	91,697,911
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	202,940,670	0	202,940,670	140,505,080	0	140,505,080	62,435,590	0	62,435,590
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	32,537	0	32,537	19,076	0	19,076	13,461	0	13,461
99	489300	Transportation For Others	3,946,622	0	3,946,622	3,448,397	0	3,448,397	498,225	0	498,225
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	12,204	0	12,204	12,204	0	12,204	0	0	0
99	495000	Other Gas Revenues	4,951,109	78,616	5,029,725	3,499,403	55,762	3,555,165	1,451,706	22,854	1,474,560
1		TOTAL OTHER OPERATING REVENUES	211,883,142	78,616	211,961,758	147,484,160	55,762	147,539,922	64,398,982	22,854	64,421,836
		TOTAL GAS REVENUES	523,315,347	78,616	523,393,963	367,218,454	55,762	367,274,216	156,096,893	22,854	156,119,747
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	436,742,570	0	436,742,570	297,226,660	0	297,226,660	129,515,910	0	129,515,910
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	-1,508,763	0	-1,508,763	-248,729	0	-248,729	-1,260,034	0	-1,260,034
6	811000	Gas Used for Products Extraction	-1,153,168	0	-1,153,168	-800,716	0	-800,716	-352,452	0	-352,452
10	813000	Other Gas Expenses	0	1,194,734	1,194,734	803,124	0	803,124	391,610	0	391,610
		TOTAL PRODUCTION EXPENSES	424,080,639	1,194,734	425,275,373	296,177,215	803,124	296,980,339	127,903,424	391,610	128,295,034
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	17,115	17,115	0	12,140	12,140	0	4,975	4,975
1	824000	Other Expenses	0	344,950	344,950	0	244,673	244,673	0	100,277	100,277
1	837000	Other Equipment	0	287,956	287,956	0	204,247	204,247	0	83,709	83,709
		TOTAL UNDERGROUND STORAGE OP. EXP	0	650,021	650,021	0	461,060	461,060	0	188,961	188,961
G-ADP		Depreciation Expense	0	425,191	425,191	0	301,588	301,588	0	123,603	123,603
1	404X40	Amortization Expense	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	168,640	168,640	0	119,616	119,616	0	49,024	49,024
		TOTAL UNDERGROUND STORAGE EXP	0	1,244,079	1,244,079	0	882,425	882,425	0	361,654	361,654

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

Report ID:
 G-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	205,280	401,989	607,269	131,338	255,878	387,216	73,942	146,111	220,053
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,613,245	154,696	1,767,941	1,099,016	98,469	1,197,485	514,229	56,227	570,456
3	875000	Measuring & Reg Sta Exp-General	115,628	0	115,628	55,270	0	55,270	60,358	0	60,358
3	876000	Measuring & Reg Sta Exp-Industrial	5,378	0	5,378	3,737	0	3,737	1,641	0	1,641
3	877000	Measuring & Reg Sta Exp-City Gate	209,791	0	209,791	143,367	0	143,367	66,424	0	66,424
3	878000	Meter & House Regulator Expenses	1,199,693	0	1,199,693	586,944	0	586,944	612,749	0	612,749
3	879000	Customer Installation Expenses	1,337,751	12,569	1,350,320	779,660	8,001	787,661	558,091	4,568	562,659
3	880000	Other Expenses	968,413	498,174	1,466,587	643,048	317,103	960,151	325,365	181,071	506,436
3	881000	Rents	1,050	18,599	19,649	60	11,839	11,899	990	6,760	7,750
MAINTENANCE											
3	885000	Supervision & Engineering	93,137	0	93,137	73,649	0	73,649	19,488	0	19,488
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	1,149,980	292	1,150,272	945,810	186	945,996	204,170	106	204,276
3	889000	Measuring & Reg Sta Exp-General	154,543	20,708	175,251	91,863	13,181	105,044	62,680	7,527	70,207
3	890000	Measuring & Reg Sta Exp-Industrial	129,829	74,358	204,187	34,041	47,331	81,372	95,788	27,027	122,815
3	891000	Measuring & Reg Sta Exp-City Gate	36,915	0	36,915	18,196	0	18,196	18,719	0	18,719
3	892000	Services	442,741	206,955	649,696	216,649	131,733	348,382	226,092	75,222	301,314
3	893000	Meters & House Regulators	507,393	434,609	942,002	378,021	276,642	654,663	129,372	157,967	287,339
3	894000	Other Equipment	945	23,669	24,614	893	15,066	15,959	52	8,603	8,655
TOTAL DISTRIBUTION OPERATING EXP											
G-ADP		Depreciation	8,171,712	1,846,618	10,018,330	5,201,562	1,175,429	6,376,991	2,970,150	671,189	3,641,339
G-OTX		Taxes Other Than FIT	19,685,007	62,321	19,747,328	5,704,423	43,671	5,748,094	2,937,249	18,650	2,955,899
TOTAL DISTRIBUTION EXPENSES											
			36,498,391	1,908,939	38,407,330	28,336,304	1,219,100	29,555,404	8,162,087	689,839	8,851,926
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	295,051	295,051	0	196,504	196,504	0	98,547	98,547
2	902000	Meter Reading Expenses	1,349,657	10,393	1,360,050	1,204,006	6,922	1,210,928	145,651	3,471	149,122
G-903	903XXX	Customer Records & Collection Expenses	802,203	3,275,970	4,078,173	578,518	2,180,758	2,759,276	223,685	1,095,212	1,318,897
2	904000	Uncollectible Accounts	0	1,255,971	1,255,971	0	836,477	836,477	0	419,494	419,494
2	905000	Misc Customer Accounts	0	96,842	96,842	0	64,497	64,497	0	32,345	32,345
TOTAL CUSTOMER ACCOUNTS EXPENSES											
			2,151,860	4,934,227	7,086,087	1,782,524	3,285,158	5,067,682	369,336	1,649,069	2,018,405
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	6,873,682	309,450	7,183,132	5,227,080	206,094	5,433,174	1,646,602	103,356	1,749,958
2	909000	Advertising	0	35,027	35,027	0	23,328	23,328	0	11,699	11,699
2	910000	Misc Customer Service & Info Exp	0	77,503	77,503	0	51,617	51,617	0	25,886	25,886
TOTAL CUSTOMER SERVICE & INFO EXP											
			6,873,682	421,980	7,295,662	5,227,080	281,039	5,508,119	1,646,602	140,941	1,787,543

GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended February 28, 2009		G-OPS-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	8,055	393,593	401,648	0	262,133	262,133	8,055	131,460	139,515
2	913000	Advertising	526	67,224	67,750	526	44,771	45,297	0	22,453	22,453
2	916000	Miscellaneous Sales Expenses	131,172	6,899	138,071	129,445	4,595	134,040	1,727	2,304	4,031
		TOTAL SALES EXPENSES	139,753	467,716	607,469	129,971	311,499	441,470	9,782	156,217	165,999
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	25,808	4,900,686	4,926,494	3,873	3,244,793	3,248,666	21,935	1,655,893	1,677,828
4	921000	Office Supplies & Expenses	36	972,478	972,514	36	643,887	643,923	0	328,591	328,591
4	922000	Admin. Expenses Transferred - Credit	0	-25,934	-25,934	0	-17,171	-17,171	0	-8,763	-8,763
4	923000	Outside Services Employed	419	2,984,221	2,984,640	0	1,975,883	1,975,883	419	1,008,338	1,008,757
4	924000	Property Insurance Premium	0	239,280	239,280	0	158,430	158,430	0	80,850	80,850
4	925XXX	Injuries and Damages	0	1,555,723	1,555,723	0	1,030,060	1,030,060	0	525,663	525,663
4	926XXX	Employee Pensions and Benefits	56,075	169,104	225,179	56,075	111,965	168,040	0	57,139	57,139
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	1,029,505	199,232	1,228,737	682,869	131,913	814,782	346,636	67,319	413,955
4	930000	Miscellaneous General Expenses	94,283	881,096	975,379	78,238	583,382	661,620	16,045	297,714	313,759
4	931000	Rents	16,353	125,276	141,629	15,663	82,946	98,609	690	42,330	43,020
4	935000	Maintenance of General Plant	219,414	1,457,294	1,676,708	124,735	964,889	1,089,624	94,679	492,405	587,084
		TOTAL ADMIN & GEN OPERATING EXP	1,441,893	13,458,456	14,900,349	961,489	8,910,977	9,872,466	480,404	4,547,479	5,027,883
G-ADP		Depreciation	728,907	1,002,792	1,731,699	513,100	663,958	1,177,058	215,807	338,834	554,641
4	404X50	Amortization - Leasehold Imp (1404.60)	0	1,993	1,993	0	1,320	1,320	0	673	673
G-CAM		Amortization - Intangible Plant--Software	0	1,004,510	1,004,510	0	665,096	665,096	0	339,414	339,414
99	404X30	Amortization - Intangible Distribution Plant	8,474	0	8,474	4,649	0	4,649	3,825	0	3,825
4	404X60	Amortization - Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407X28	Amortization - Decoupling Revenue	-1,311,330	0	-1,311,330	-1,311,330	0	-1,311,330	0	0	0
99	407329	Decoupling Surcharge	550,182	0	550,182	550,182	0	550,182	0	0	0
99	407390	Amortization - Hamilton St. Bridge Site Taxes Other than FIT	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other than FIT	1,418,126	27,774	1,445,900	718,090	18,389	1,838,889	700,036	5,235,785	5,935,821
		TOTAL ADMIN & GENERAL EXPENSES	471,162,451	25,667,200	496,829,651	332,371,184	17,042,085	349,413,269	138,791,267	8,625,115	147,416,382
		TOTAL EXPENSES BEFORE FIT									
		NET OPERATING INCOME BEFORE FIT									
G-FIT		FEDERAL INCOME TAX									8,703,365
G-FIT		DEFERRED FEDERAL INCOME TAX									-298,080
G-DTE		AMORTIZED INVESTMENT TAX CREDIT									3,391,789
		GAS NET OPERATING INCOME									-18,684
		TOTAL GAS NET OPERATING INCOME									5,628,340

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.600%	33.400%
G-ALL	3	Direct Distribution Operating Expense	100.000%	63.653%	36.347%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.075%	29.925%
G-ALL	10	Actual Annual Throughput	100.000%	67.222%	32.778%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended February 28, 2009
 Average of Monthly Averages Basis

Report ID:
 G-804-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	805110	Gas Exp - Rate Amortizations	-8,845,944	0	-6,065,482	0	-2,780,462	0	-2,780,462
99	805120	Gas Expense - Rate Deferrals	10,022,783	0	7,268,803	0	2,753,980	0	2,753,980
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0
6	804000	Gas Purchases	401,844,214	0	279,220,523	0	122,623,691	0	122,623,691
1	804001	Pipeline Demand Costs	20,522,867	0	14,556,870	0	5,965,997	0	5,965,997
99	804010	Gas Costs - Fixed Hedge	171,943	0	122,673	0	49,270	0	49,270
99	804014	GTL Contributions	112,996	0	80,615	0	32,381	0	32,381
99	804017	Transaction Fees	117,452	0	81,427	0	36,025	0	36,025
99	804140	Gas Research Contributions	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,413,025	0	1,000,628	0	412,397	0	412,397
6	804700	Off System Gas Purchases - Bookout	1,383,234	0	960,603	0	422,631	0	422,631
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			426,742,570	0	297,226,660	0	129,515,910	0	129,515,910

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	70.075%	29.925%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF ACCOUNT 1903
 For Twelve Months Ended February 28, 2009
 Average of Monthly Averages Basis
 Report ID:
 G-903-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
2	903000	Customer Records & Collections	802,203	3,166,030	3,968,233	2,687,094	223,685	1,281,139
12	903920	Accts Rec Sold - Program Fees	0	30,652	30,652	20,125	0	10,527
12	903930	Accts Rec Sold - Maturity Yield Fees	0	79,288	79,288	52,057	0	27,231
		Total	802,203	3,275,970	4,078,173	2,759,276	223,685	1,318,897

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.600%	33.400%
W-ALL	12	Net Gas Plant	100.000%	65.655%	34.345%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended February 28, 2009 Average of Monthly Averages Basis	Report ID: G-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	523,393,963	367,274,216	156,119,747
G-OPS	Operating & Maintenance Expense	465,833,291	324,708,127	141,125,164
G-OPS	Book Depreciation & Amortization	11,114,939	7,136,818	3,978,121
G-OTX	Taxes Other than FIT	19,881,421	17,568,324	2,313,097
	Net Operating Income Before FIT	26,564,312	17,860,947	8,703,365
	Less: Interest Expense	0	0	0
G-SCM	Add: Schedule M Additions	4,038,509	3,086,449	952,060
G-SCM	Less: Schedule M Deductions	31,400,341	20,893,258	10,507,083
	Taxable Net Operating Income	-797,520	54,138	-851,658
	Percent	35%	35%	35%
	Total Federal Income Tax	-279,132	18,948	-298,080
G-DTE	Deferred FIT	9,678,224	6,286,435	3,391,789
99	411400 Amortized Investment Tax Credit	-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC	9,349,784	6,274,759	3,075,025
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS
 For Twelve Months Ended February 28, 2009
 Average of Monthly Averages Basis
 Report ID:
 G-SCM-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	9,379,053	2,497,034	11,876,087	6,222,172	1,675,794	7,897,966	3,156,881	821,240	3,978,121
12	997001	Contributions In Aid of Construction	0	173,718	173,718	0	114,055	114,055	0	59,663	59,663
2	997002	Injuries and Damages	0	1,119,464	1,119,464	0	745,563	745,563	0	373,901	373,901
12	997003	Salvage	0	-117,276	-117,276	0	-76,998	-76,998	0	-40,278	-40,278
4	997005	FAS106 Current Retiree Medical Accrual	0	-282,102	-282,102	0	-186,783	-186,783	0	-95,319	-95,319
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
6	997008	DSM Book Amortization	1,187,859	437,557	1,625,416	1,214,341	306,618	1,520,959	-26,482	130,939	1,309,939
99	997010	Deferred Gas Credit and Refunds	0	0	0	0	0	0	0	0	0
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	58,132	58,132	0	38,490	38,490	0	19,642	19,642
12	997016	1992 Redemptions	0	275,600	275,600	0	180,945	180,945	0	94,655	94,655
4	997020	FAS87 Current Pension Accrual	0	-4,514,215	-4,514,215	0	-2,988,907	-2,988,907	0	-1,525,308	-1,525,308
4	997022	Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	-772,167	0	-772,167	-772,167	0	-772,167	0	0	0
12	997032	Interest Rate Swaps	0	-2,836,899	-2,836,899	0	-1,862,566	-1,862,566	0	-974,333	-974,333
99	997033	DSM Tariff Rider	-2,260,887	0	-2,260,887	-1,452,432	0	-1,452,432	-808,455	0	-808,455
4	997033	DSM Tariff Rider	0	6	6	0	4	4	0	2	2
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	684,763	684,763	0	485,702	485,702	0	199,061	199,061
99	997065	Amortization of Unbilled Revenue Add-Ins	239,180	0	239,180	238,446	0	238,446	734	0	734
4	997066	Miscellaneous Schedule M Additions	0	-1,285,872	-1,285,872	0	-851,389	-851,389	0	-434,483	-434,483
TOTAL SCHEDULE M ADDITIONS			7,828,599	-3,790,090	4,038,509	5,505,921	-2,419,472	3,086,449	2,322,678	-1,370,618	952,060
Schedule M Deductions:											
6	997011	Lewiston Meter Correction	0	0	0	0	0	0	0	0	0
4	997036	CIT Telephone Lease	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	31,334,977	31,334,977	0	20,849,980	20,849,980	0	10,484,997	10,484,997
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	43,278	43,278	0	22,086	22,086
TOTAL SCHEDULE M DEDUCTIONS			0	31,400,341	31,400,341	0	20,893,258	20,893,258	0	10,507,083	10,507,083

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.600%	33.400%
G-ALL	3	Direct Distribution Operating Expense	100.000%	63.653%	36.347%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.075%	29.925%
G-ALL	11	Book Depreciation	100.000%	66.539%	33.461%
G-ALL	12	Net Gas Plant	100.000%	65.655%	34.345%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended February 28, 2009 Average of Monthly Averages Basis	Report ID: G-DTE-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		6,050,191	3,082,586
99	410100	Deferred Federal Income Tax Exp		216,398	256,828
		SUBTOTAL		9,606,003	3,339,414
14	411100	Deferred Federal Income Tax Expense - Allocated		103,302	52,632
99	411100	Deferred Federal Income Tax Exp		-83,456	-257
		SUBTOTAL		72,221	52,375
		Total Deferred Federal Income Tax Expense		9,678,224	3,391,789

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.247%	33.753%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended February 28, 2009 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.70%	52.06%
2	Idaho Capital Structure Ratio		6.547%	6.919%
3	Cost of Debt		3.516%	3.602%
	Total Cost of Debt			
	Total Weighted Cost		3.516%	3.602%
G-APL	Net Rate Base	265,351,395	175,507,370	89,844,025
	Interest Deduction for FIT Calculation	9,407,021	6,170,839	3,236,182

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

AVISTA UTILITIES

RESULTS OF OPERATIONS

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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
PLANT IN SERVICE								
INTANGIBLE PLANT--SOFTWARE:								
(from Report C-IPL)								
4	303000	Intangible Gas Plant	417,899	40,744	458,643	249,449	26,977	276,426
4	303100	Misc Intangible Plant--Mainframe Software	0	2,881,096	2,881,096	0	1,907,602	1,907,602
4	303110	Misc Intangible Plant--PC Software	0	2,244,243	2,244,243	0	1,485,936	1,485,936
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0
		TOTAL INTANGIBLE PLANT--SOFTWARE	417,899	5,166,083	5,583,982	249,449	3,420,515	3,669,964
UNDERGROUND STORAGE PLANT:								
1	350XXX	Land & Land Rights	0	472,423	472,423	0	335,090	335,090
1	351XXX	Structures & Improvements	0	1,128,355	1,128,355	0	800,342	800,342
1	352XXX	Wells	0	13,154,226	13,154,226	0	9,330,293	9,330,293
1	353000	Lines	0	889,143	889,143	0	630,669	630,669
1	354000	Compressor Station Equipment	0	5,582,361	5,582,361	0	3,959,569	3,959,569
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	123,265	123,265
1	356000	Purification Equipment	0	407,617	407,617	0	289,123	289,123
1	357000	Other Equipment	0	1,714,489	1,714,489	0	1,216,087	1,216,087
		TOTAL UNDERGROUND STORAGE PLANT	0	23,522,398	23,522,398	0	16,684,438	16,684,438
DISTRIBUTION PLANT:								
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300
6	374400	Land & Land Rights	7,892	0	7,892	0	0	0
6	375000	Structures & Improvements	548,214	22,254	570,468	393,039	15,594	408,633
6	376000	Mains	184,491,382	2,512,521	187,003,903	117,806,812	1,760,649	119,567,461
6	378000	Measuring & Reg Station Equip-General	3,874,478	57,440	3,931,918	2,482,035	40,251	2,522,286
6	379000	Measuring & Reg Station Equip-City Gate	3,515,549	60,967	3,576,516	689,573	42,723	732,296
6	380000	Services	125,749,335	0	125,749,335	83,102,434	0	83,102,434
6	381000	Meters	47,459,179	0	47,459,179	34,836,337	0	34,836,337
6	382000	Meter Installations	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,508,727	0	2,508,727	1,971,240	0	1,971,240
6	387000	Other Equipment	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	368,239,726	2,653,182	370,892,908	241,341,770	1,859,217	243,200,987
GENERAL PLANT: (From C-GPL)								
4	389XXX	Land & Land Rights	190,630	444,228	634,858	98,830	294,128	392,958
4	390XXX	Structures & Improvements	2,030,072	6,420,249	8,450,321	1,178,040	4,250,911	5,428,951
4	391XXX	Office Furniture & Equipment	0	5,764,337	5,764,337	0	3,816,625	3,816,625
4	392XXX	Transportation Equipment	3,616,893	526,856	4,143,749	2,675,688	348,837	3,024,525
4	393000	Stores Equipment	163,117	129,117	292,234	113,615	85,490	199,105
4	394000	Tools, Shop & Garage Equipment	1,445,060	1,162,469	2,607,529	987,440	769,682	1,757,122
4	395000	Laboratory Equipment	229,139	478,542	707,681	316,847	489,680	489,680
4	396XXX	Power Operated Equipment	3,485,886	568,218	4,054,104	2,664,254	376,223	3,040,477
		TOTAL GENERAL PLANT	10,051,617	15,463,892	26,016,512	15,346,094	10,767,366	15,646,878
		TOTAL PLANT	486,139,151	29,242,673	515,381,823	407,031,234	25,046,057	472,448,352

GAS UTILITY PLANT
 For Twelve Months Ended February 28, 2009
 Average of Monthly Averages Basis
 Ref/Basis Account Description Report ID:
 G-PLT-12A

		***** SYSTEM *****				***** WASHINGTON *****				***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
4	397XXX	Communications Equipment	946,387	3,499,525	4,445,912	482,177	2,317,070	2,799,247	464,210	1,182,455	1,646,665		
4	398000	Miscellaneous Equipment	2,291	141,691	143,982	983	93,815	94,798	1,308	47,876	49,184		
		TOTAL GENERAL PLANT	12,109,475	19,135,232	31,244,707	8,373,860	12,669,628	21,043,488	3,735,615	6,465,604	10,201,219		
		TOTAL PLANT IN SERVICE	380,767,100	50,476,895	431,243,995	249,965,079	34,633,798	284,598,877	130,802,021	15,843,097	146,645,118		
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0		
		GROSS GAS PLANT	380,767,100	50,476,895	431,243,995	249,965,079	34,633,798	284,598,877	130,802,021	15,843,097	146,645,118		
		ACCUMULATED DEPRECIATION											
G-ADP	1119.X1	Underground Storage	0	10,754,604	10,754,604	0	7,628,241	7,628,241	0	3,126,363	3,126,363		
G-ADP	1119.X5	Distribution	122,821,293	885,742	123,707,035	81,075,117	620,084	81,695,801	41,746,176	265,058	42,011,234		
G-ADP	1119.X6	General Plant - Non-Transportation	4,958,818	4,009,199	8,968,017	3,568,649	2,654,531	6,223,180	1,390,169	1,354,668	2,744,837		
G-ADP	1119.X7	General Plant - Transportation	736,127	36,075	792,202	577,131	23,886	601,017	178,996	12,189	191,185		
		TOTAL ACCUMULATED DEPRECIATION	128,536,238	15,685,620	144,221,858	85,220,897	10,927,342	96,148,239	43,315,341	4,758,278	48,073,619		
		ACCUMULATED AMORTIZATION											
G-CAM	99	Intangible Plant--Software	0	2,260,565	2,260,565	0	1,496,743	1,496,743	0	763,822	763,822		
4	0111.40	Leasehold Improvements (From Report C-AAM)	57,495	0	57,495	31,224	0	31,224	26,271	0	26,271		
		TOTAL ACCUMULATED AMORTIZATION	57,495	2,279,438	2,336,933	31,224	1,509,239	1,540,463	26,271	770,199	796,470		
		NET GAS UTILITY PLANT	252,173,367	32,511,837	284,685,204	164,712,958	22,197,217	186,910,175	87,460,409	10,314,620	97,775,029		

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.075%	29.925%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ADJUSTMENTS TO NET GAS UTILITY PLANT		Report ID:
For Twelve Months Ended February 28, 2009		G-APL-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	252,173,367	32,511,837	284,685,204	164,712,958	22,197,217	186,910,175
		ADJUSTMENTS: ACCUM. DEF. INC. TAX						
12	C-DTX	Gas General Plant	0	-2,224,632	-2,224,632	0	-1,460,582	-1,460,582
12	282900	Deferred F.I.T. - Plant In Service	0	-41,722,836	-41,722,836	0	-27,393,128	-27,393,128
12	190180	FAS 109 ITC	0	210,092	210,092	0	137,936	137,936
12	283850	Gas portion of Bond Redemptions	0	-855,013	-855,013	0	-561,359	-561,359
4	190850	Gain on Sale of General Office Bldg--GAS	0	76,266	76,266	0	50,496	50,496
99	190610	Contrib in Aid of Construction	1,366,247	0	1,366,247	961,853	0	961,853
		TOTAL ACCUM DEFERRED INCOME TAX	1,366,247	-44,516,123	-43,149,876	961,853	-29,226,637	-28,264,784
		OTHER ADJUSTMENTS:						
1	164100	Gas Inventory--Jackson Prairie	0	23,186,933	23,186,933	0	16,446,492	16,446,492
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0
99	186710	DSM Programs	847,014	0	847,014	559,748	0	559,748
4	253850	Gain on Sale of General Office Building	0	-217,880	-217,880	0	-144,261	-144,261
		TOTAL OTHER ADJUSTMENTS	847,014	22,969,053	23,816,067	559,748	16,302,231	16,861,979
		NET RATE BASE	254,386,628	10,964,767	265,351,395	166,234,559	9,272,811	175,507,370

ALLOCATION RATIOS:

Allocation Code	System	Method	Ratio
G-ALL	1	System Contract Demand	100.000%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%
G-ALL	12	Net Gas Plant	100.000%
G-ALL	13	Net Gas General Plant	100.000%
G-ALL	99	Not Allocated	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended February 28, 2009
 Average of Monthly Averages Basis
 Report ID: G-ADP-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
				100.000%		100.000%		0.000%
				23,522,398		16,684,438		6,837,960
				472,423		335,090		137,333
				23,049,975		16,349,348		6,700,627
				100.000%		100.000%		0.000%
				10,754,604		0		0
				425,191		0		0
				10,754,604		7,628,241		3,126,363
				425,191		301,588		123,603
				10,754,604		7,628,241		3,126,363
				425,191		301,588		123,603
				370,892,908		243,200,987		126,897,956
				84,970		60,300		24,670
				368,154,756		243,140,687		126,873,286
				0.716%		65.538%		33.746%
				885,742		81,075,117		41,746,176
				62,321		5,704,423		2,937,249
				885,742		620,684		41,746,176
				62,321		43,671		2,937,249
				123,707,035		81,695,801		42,011,234
				8,703,993		5,748,094		2,955,899
				19,135,232		12,669,628		6,465,604
				634,858		392,958		150,100
				444,228		294,128		150,100
				526,856		348,837		178,019
				18,164,148		12,026,663		6,137,485
				68.631%		21.157%		10.212%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended February 28, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	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				
	TOTAL	3,001,659	2,163,245	580,873	257,541
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				
	TOTAL	1,838,877	1,228,931	421,797	188,149
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				
	TOTAL	0	0	0	0
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				
	TOTAL	10,303	7,423	1,993	887
1	404X60 Leased Transportation Vehicles	0	0	0	0
1	Gas Allocated	0	0	0	0
1	Washington Direct	0	0	0	0
1	Idaho Direct	0	0	0	0
7	Utility 7	0	0	0	0
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
	TOTAL	0	0	0	0
	TOTAL	0	0	0	0

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE	Report ID:
For Twelve Months Ended February 28, 2009	C-DEP-12A
Average of Monthly Averages Basis	

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
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	932,868	737,003	195,865	0
		<u>6,941,709</u>	<u>4,983,312</u>	<u>1,415,312</u>	<u>543,086</u>
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
	TOTAL ACCOUNT 403	<u>14,388</u>	<u>11,235</u>	<u>2,990</u>	<u>163</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT		Report ID:	
For Twelve Months Ended February 28, 2009		C-GPL-12A	
Average of Monthly Averages Basis			
Ref/Basis	Account	Description	Total
***** ELECTRIC *****			
***** GAS NORTH *****			
***** OREGON *****			
	389XXX	Land & Land Rights	
99		Utility 0	124,681
99		Utility 1	0
99		Utility 2	269,279
7		Utility 7	2,010,288
8		Utility 8	0
9		Utility 9 - Wa	470,711
9		Utility 9 - Idaho	437,225
9		Utility 9 - Allocated	263,468
		TOTAL ACCOUNT	3,575,652
		Direct - Wa	371,881
		Direct - Idaho	447,332
		Allocated	1,679,216
		Total	2,498,429
		Direct - Wa	98,830
		Direct - Idaho	91,800
		Allocated	444,228
		Total	634,858
		Direct - Oregon	269,279
		Allocated	173,086
		Total	442,365
***** OREGON *****			
	390XXX	Structures & Improvements	
99		Utility 0	2,159,979
99		Utility 1	849,802
99		Utility 2	2,739,707
7		Utility 7	29,407,916
8		Utility 8	0
9		Utility 9 - Wa	1,563,337
9		Utility 9 - Idaho	4,058,066
9		Utility 9 - Allocated	3,481,589
		TOTAL ACCOUNT	44,260,396
		Direct - Wa	441,592
		Direct - Idaho	1,119,935
		Allocated	598,452
		Total	2,159,979
		Direct - Wa	849,802
		Direct - Idaho	852,032
		Allocated	6,420,249
		Total	8,450,321
		Direct - Oregon	2,739,707
		Allocated	2,532,022
		Total	5,271,729
***** OREGON *****			
	391XXX	Office Furniture & Equipment	
99		Utility 0	726,695
99		Utility 1	0
99		Utility 2	0
7		Utility 7	28,445,114
8		Utility 8	378,871
9		Utility 9 - Wa	0
9		Utility 9 - Idaho	0
9		Utility 9 - Allocated	0
		TOTAL ACCOUNT	29,550,680
		Direct - Wa	0
		Direct - Idaho	0
		Allocated	21,219,693
		Total	21,219,693
		Direct - Oregon	0
		Allocated	5,764,337
		Total	5,764,337
***** OREGON *****			
	392XXX	Transportation Equipment	
99		Utility 0	8,919,964
99		Utility 1	3,734,894
99		Utility 2	1,704,938
7		Utility 7	111,899
8		Utility 8	0
9		Utility 9 - Wa	744,163
9		Utility 9 - Idaho	465,193
9		Utility 9 - Allocated	634,842
		TOTAL ACCOUNT	16,315,893
		Direct - Wa	4,353,871
		Direct - Idaho	1,756,827
		Allocated	4,346,874
		Total	10,457,572
		Direct - Oregon	1,704,938
		Allocated	9,635
		Total	1,714,573

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

Report ID:
 C-GPL-12A

Ref/Basis	Account	Description	***** ELECTRIC *****		***** GAS NORTH*****		***** OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Idaho	Allocated	Direct - Oregon	Allocated
		397XXX Communication Equipment						
		Utility 0	4,851,705	1,892,837	0	0	0	0
99		Utility 1	0	0	387,487	281,659	0	0
99		Utility 2	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0
9		Utility 9 - Wa	356,300	0	94,690	0	0	0
9		Utility 9 - Idaho	0	686,906	0	182,551	0	0
9		Utility 9 - Allocated	0	0	0	0	0	0
		TOTAL ACCOUNT	5,208,005	2,579,743	482,177	464,210	484,850	870,919
								1,355,769
		398000 Miscellaneous Equipment						
99		Utility 0	0	2,683	0	0	0	0
99		Utility 1	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0
9		Utility 9 - Wa	3,699	0	983	0	0	0
9		Utility 9 - Idaho	0	4,923	0	1,308	0	0
9		Utility 9 - Allocated	0	0	0	0	0	0
		TOTAL ACCOUNT	3,699	7,606	983	1,308	0	51,139
								51,139
		TOTAL GENERAL PLANT	188,661,897	15,992,178	8,373,860	3,735,615	6,612,596	6,581,882
								13,194,478

ALLOCATION RATIOS:
 7 Elec/Gas North/Oregon 4-Factor 8.610%
 8 Gas North/Oregon 4-Factor 31.020%
 9 Elec/Gas North 4-Factor 0.000%
 99 Not Allocated 0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

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
		Accum Deprec - General Plant				
99	108X06	Utility 0	38,170,276	38,170,276	0	0
99	108X06	Utility 1 - Allocated	691,490	0	691,490	0
99	108X06	Utility 1 - Washington	2,332,726	0	2,332,726	0
99	108X06	Utility 1 - Idaho	793,617	0	793,617	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
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	67,352,244	55,637,461	8,968,016	2,746,767
		Accum Deprec - General Plant, Transportation				
99	108X07	Utility 0	5,754,965	5,754,965	0	0
99	108X07	Utility 1 - Allocated	139,584	0	139,584	0
99	108X07	Utility 1 - Washington	393,913	0	393,913	0
99	108X07	Utility 1 - Idaho	114,547	0	114,547	0
99	108X07	Utility 2	870,826	0	0	870,826
7	108X07	Utility 7	24,804	17,870	4,799	2,136
9	108X07	Utility 9	663,743	524,384	139,359	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 INTANGIBLE PLANT--SOFTWARE
 For Twelve Months Ended February 28, 2009
 Average of Monthly Averages Basis

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

ALLOCATION RATIOS:

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

Ratio	Allocated	Total
19.346%	168,450	861,000
68.980%	5,166,083	7,483,982
20.996%	40,744	196,945
0.000%	0	0

Ratio	Allocated	Total
8.610%	2,279,186	2,626,131
31.020%	46,440	148,440
0.000%	0	0
0.000%	0	0

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAM-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
Accum Amort--Intangible Plt (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
		Total	11,190,752	7,912,815	2,260,565	1,017,372
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 0	0	0	0	0
99		Utility 1 - Allocated	0	0	0	0
99		Utility 1 - Washington	0	0	0	0
99		Utility 1 - Idaho	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%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE		Report ID: G-CAM-12A
For Twelve Months Ended February 28, 2009		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis	Account	Direct	Allocated	Direct	Allocated	Direct	Allocated
		Total	Total	Total	Total	Total	Total
PLANT IN SERVICE:							
G-PLT	303100	0	2,881,096	0	1,907,602	0	973,494
G-PLT	303110	0	2,244,243	0	1,485,936	0	758,307
G-PLT	303120	0	0	0	0	0	0
		0	5,125,339	0	3,393,538	0	1,731,801
		100.000%	100.000%	0.000%		0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:							
C-AAM	111X31/X32	Accumulated Amortization	2,260,565	0		0	
	404X3X	Amortization Expense	1,004,510	0		0	
JURISDICTIONAL ALLOCATION:							
4	111X31/X32	Accumulated Amortization	2,260,565	0	1,496,743	0	763,822
4	404X3X	Amortization Expense	1,004,510	0	665,096	0	339,414
ALLOCATION RATIOS:							
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%		66.211%		33.789%

AVISTA UTILITIES

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
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-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

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%

GAS RATE OF RETURN For Month Ended February 28, 2009 Average of Monthly Averages Basis		Report ID: G-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	3,943,246	2,753,500	1,189,746
		Adjustments			
		Adjusted Gas Net Operating Income	3,943,246	2,753,500	1,189,746
G-APL		Gas Net Adjusted Rate Base	276,345,597	178,569,221	97,776,376
		RATE OF RETURN	1.427%	1.542%	1.217%

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

Report ID:
 G-ALL-1A

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.0000%	70.930%	29.070%
2		Number of Customers	219,516	146,119	73,397
		Percent	100.0000%	66.564%	33.436%
3	G-OPS	Direct Distribution Operating Expense	683,801	474,372	209,429
		Percent	100.0000%	69.373%	30.627%
Jurisdictional Four Factor Allocator - Direct Method					
Allocation Rate Calculation - Updated 12/31/2008					
Direct O & M					
		Amount: Accounts 798 - 894	4,166,551	2,636,902	1,529,649
		Amount: Accounts 901 - 935	2,274,967	1,710,968	563,999
		Total	6,441,518	4,347,870	2,093,648
		Percentage	100.0000%	67.498%	32.502%
Direct Labor					
		Amount: Accounts 798 - 894	3,754,959	2,336,399	1,418,560
		Amount: Accounts 901 - 935	1,364,719	1,095,891	268,828
		Total	5,119,678	3,432,290	1,687,388
		Percentage	100.0000%	67.041%	32.959%
Total Number of Customers					
		Percentage	218,921	145,664	73,257
			100.0000%	66.537%	33.463%
Total Direct Plant					
		Percentage	270,603,379	172,560,521	98,042,858
			100.0000%	63.769%	36.231%
Total Four Factor Allocators					
		Percentage	400,000%	264.845%	135.155%
			100.0000%	66.211%	33.789%
4		Underground Storage & Dist Plant	System Washington Idaho		
	G-PLT	Underground Storage	31,078,562	22,044,025	9,034,537
	G-PLT	Distribution	391,889,888	250,727,409	141,162,479
		Total Underground Storage/Dist Plant	422,968,450	272,771,434	150,197,016
		Percent	100.0000%	64.490%	35.510%
5		Actual Therms Purchased	38,451,512	27,433,232	11,018,280
		Percent	100.0000%	71.345%	28.655%

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

Report ID:
 G-ALL-1A

Input	Elec\Gas North\Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 500 - 894			43,675,295	38,956,355	2,980,593	1,738,347
Direct O & M Accts 901 - 935			38,831,495	25,255,770	9,909,996	3,665,729
Direct O & M Accts 901 - 905 Utility 9 Only			2,720,313	1,682,160	1,038,153	XXXXXXX
Adjustments			0			
Total			85,227,103	65,894,285	13,928,742	5,404,076
Percentage			100.000%	77.316%	16.343%	6.341%
Direct Labor Accts 500 - 894			50,188,967	40,116,964	6,770,556	3,301,447
Direct Labor Accts 901 - 935			4,484,444	3,094,527	399,705	990,212
Direct O & M Accts 901 - 905 Utility 9 Only			2,750,127	1,700,596	1,049,531	XXXXXXX
Total			57,423,538	44,912,087	8,219,792	4,291,659
Percentage			100.000%	78.212%	14.314%	7.474%
Number of Customers at 12/31/08			668,976	354,732	218,921	95,323
Percentage			100.000%	53.026%	32.725%	14.249%
Net Direct Plant			2,118,092,894	1,686,448,103	296,578,331	135,066,460
Percentage			100.000%	79.621%	14.002%	6.377%
Total Percentages			400.000%	288.175%	77.384%	34.441%
Average (CD AA)			100.000%	72.044%	19.346%	8.610%

7

Input	Gas North\Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894			4,718,940	0	2,980,593	1,738,347
Direct O & M Accts 901 - 935			13,575,725	0	9,909,996	3,665,729
Direct O & M Accts 901 - 905 Utility 9 Only			1,038,153	0	1,038,153	XXXXXXX
Total			19,332,818	0	13,928,742	5,404,076
Percentage			100.000%	0.000%	72.047%	27.953%
Direct Labor Accts 580 - 894			10,072,003	0	6,770,556	3,301,447
Direct Labor Accts 901 - 935			1,389,917	0	399,705	990,212
Direct O & M Accts 901 - 905 Utility 9 Only			1,049,531	0	1,049,531	XXXXXXX
Total			12,511,451	0	8,219,792	4,291,659
Percentage			100.000%	0.000%	65.698%	34.302%
Number of Customers at 12/31/08			314,244	0	218,921	95,323
Percentage			100.000%	0.000%	69.666%	30.334%
Net Direct Plant			427,362,633	0	292,786,064	134,576,569
Percentage			100.000%	0.000%	68.510%	31.490%
Total Percentages			400.000%	0.000%	275.921%	124.079%
Average (GD AA)			100.000%	0.000%	68.980%	31.020%

8

AVISTA UTILITIES

RESULTS OF OPERATIONS

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

Input	Elec/Gas North 4-Factor	1/1/2009	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 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 580 - 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			354,732	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%
Total Percentages			316,017%	83.983%	0.000%
Average (CD AN/ID/WA)			79,004%	20,956%	0.000%
9					
System	Washington	Idaho			
Actual Annual Throughput	382,838,600	257,352,440	125,486,160		
Percent	100.000%	67.222%	32.778%		
G-OFS	965,099	627,869	337,230		
Percent	100.000%	65.057%	34.943%		
G-PLT	312,260,749	200,879,483	111,381,266		
Percent	100.000%	64.331%	35.669%		
G-PLT	24,029,237	15,568,544	8,460,693		
Percent	100.000%	64.790%	35.210%		
G-SCM	-2,544,494	-1,674,738	-869,756		
Percent	100.000%	65.818%	34.182%		
Input	0.000%	0.000%	0.000%		
Not Allocated					
99					
Situs Plant by Functional Group:					
(Used to functionalize R&P Property Tax on Report G-OTX)					
Input	Washington	Idaho			
Underground Storage	34,463,930				
Input	250,850,463	140,104,069			
Input	2,959,052	2,642,344			
Input	288,273,445	142,746,413			
TOTAL					
10					
11					
12					
13					
14					
12/31/2008					

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

Report ID:
 G-OPS-1A

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

***** WASHINGTON *****

***** SYSTEM *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	31,091,276	0	31,091,276	22,339,508	0	22,339,508	8,751,768	0	8,751,768
99	4812XX	Commercial - Firm & Interruptible	17,522,945	0	17,522,945	12,960,647	0	12,960,647	4,562,298	0	4,562,298
99	4813XX	Industrial-Firm	751,979	0	751,979	471,552	0	471,552	280,427	0	280,427
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-7,796,873	0	-7,796,873	-5,093,172	0	-5,093,172	-2,703,701	0	-2,703,701
99	484000	Interdepartmental Revenue	96,268	0	96,268	87,800	0	87,800	8,468	0	8,468
		TOTAL SALES TO ULTIMATE CUSTOMERS	41,665,595	0	41,665,595	30,766,335	0	30,766,335	10,899,260	0	10,899,260
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	11,381,371	0	11,381,371	8,120,039	0	8,120,039	3,261,332	0	3,261,332
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	2,941	0	2,941	1,597	0	1,597	1,344	0	1,344
99	489300	Transportation For Others	373,019	0	373,019	319,833	0	319,833	53,186	0	53,186
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	1,281	0	1,281	1,281	0	1,281	0	0	0
99	495000	Other Gas Revenues	457,061	6,985	464,046	326,245	4,954	331,199	130,816	2,031	132,847
1		TOTAL OTHER OPERATING REVENUES	12,215,673	6,985	12,222,658	8,768,995	4,954	8,773,949	3,446,678	2,031	3,448,709
		TOTAL GAS REVENUES	53,881,268	6,985	53,888,253	39,535,330	4,954	39,540,284	14,345,938	2,031	14,347,969
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	25,312,230	0	25,312,230	18,755,093	0	18,755,093	6,557,137	0	6,557,137
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	14,951,171	0	14,951,171	10,666,913	0	10,666,913	4,284,258	0	4,284,258
6	811000	Gas Used for Products Extraction	-18,460	0	-18,460	-13,170	0	-13,170	-5,290	0	-5,290
10	813000	Other Gas Expenses	0	85,777	85,777	0	57,661	57,661	0	28,116	28,116
		TOTAL PRODUCTION EXPENSES	40,244,941	85,777	40,330,718	29,408,836	57,661	29,466,497	10,836,105	28,116	10,864,221
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	30,268	30,268	0	21,469	21,469	0	8,799	8,799
1	837000	Other Equipment	0	17,354	17,354	0	12,309	12,309	0	5,045	5,045
		TOTAL UNDERGROUND STORAGE OP. EXP	0	47,622	47,622	0	33,778	33,778	0	13,844	13,844
G-ADP		Depreciation Expense	0	46,788	46,788	0	33,187	33,187	0	13,601	13,601
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	17,036	17,036	0	12,084	12,084	0	4,952	4,952
		TOTAL UNDERGROUND STORAGE EXP	0	111,465	111,465	0	79,062	79,062	0	32,403	32,403

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

Report ID:
 G-OPS-1A

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

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	16,823	25,929	42,752	11,773	17,988	29,761	5,050	7,941	12,991
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	58,634	7,159	65,793	41,953	4,966	46,919	16,681	2,193	18,874
3	875000	Measuring & Reg Sta Exp-General	11,571	0	11,571	5,319	0	5,319	6,252	0	6,252
3	876000	Measuring & Reg Sta Exp-Industrial	-249	0	-249	-133	0	-133	-116	0	-116
3	877000	Measuring & Reg Sta Exp-City Gate	15,511	0	15,511	9,676	0	9,676	5,835	0	5,835
3	878000	Meter & House Regulator Expenses	115,075	0	115,075	85,848	0	85,848	29,227	0	29,227
3	879000	Customer Installation Expenses	113,384	7,065	120,449	65,907	4,901	70,808	47,477	2,164	49,641
3	880000	Other Expenses	168,026	58,425	226,451	126,520	40,531	167,051	41,506	17,894	59,400
3	881000	Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
3	885000	Supervision & Engineering	7,079	0	7,079	4,355	0	4,355	2,724	0	2,724
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	75,895	0	75,895	60,758	0	60,758	15,137	0	15,137
3	889000	Measuring & Reg Sta Exp-General	1,962	0	1,962	1,932	0	1,932	30	0	30
3	890000	Measuring & Reg Sta Exp-Industrial	26,546	0	26,546	9,970	0	9,970	16,576	0	16,576
3	891000	Measuring & Reg Sta Exp-City Gate	-1,111	0	-1,111	1,370	0	1,370	-2,481	0	-2,481
3	892000	Services	62,063	8,231	70,294	34,735	5,710	40,445	27,328	2,521	29,849
3	893000	Meters & House Regulators	12,592	44,499	57,091	14,389	30,870	45,259	-1,797	13,629	11,832
3	894000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION OPERATING EXP											
G-ADP		Depreciation	683,801	151,308	835,109	474,372	104,966	579,338	209,429	46,342	255,771
G-OTX		Taxes Other Than FIT	762,891	5,200	768,091	491,018	3,710	494,728	271,873	1,490	273,363
			2,883,237	0	2,883,237	2,551,818	0	2,551,818	331,419	0	331,419
TOTAL DISTRIBUTION EXPENSES			4,329,929	156,508	4,486,437	3,517,208	108,676	3,625,884	812,721	47,832	860,553
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	18,991	18,991	0	12,641	12,641	0	6,350	6,350
2	902000	Meter Reading Expenses	114,793	2,859	117,652	103,081	1,903	104,984	11,712	956	12,668
G-903	903XXX	Customer Records & Collection Expenses	85,577	307,481	393,058	64,297	204,619	268,916	21,280	102,862	124,142
2	904000	Uncollectible Accounts	0	121,737	121,737	0	81,033	81,033	0	40,704	40,704
2	905000	Misc Customer Accounts	0	8,634	8,634	0	5,747	5,747	0	2,887	2,887
TOTAL CUSTOMER ACCOUNTS EXPENSES			200,370	459,702	660,072	167,378	305,943	473,321	32,992	153,759	186,751
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	1,189,376	26,360	1,215,736	997,040	17,546	1,014,586	192,336	8,814	201,150
2	909000	Advertising	0	3,406	3,406	0	2,267	2,267	0	1,139	1,139
2	910000	Misc Customer Service & Info Exp	0	5,547	5,547	0	3,692	3,692	0	1,855	1,855
TOTAL CUSTOMER SERVICE & INFO EXP			1,189,376	35,313	1,224,689	997,040	23,505	1,020,545	192,336	11,808	204,144

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

Report ID:
 G-QPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	233	20,508	20,741	0	13,651	13,651	233	6,857	7,090
2	913000	Advertising	0	2,602	2,602	0	1,732	1,732	0	870	870
2	916000	Miscellaneous Sales Expenses	11,042	3,012	14,054	10,435	2,005	12,440	607	1,007	1,614
		TOTAL SALES EXPENSES	11,275	26,122	37,397	10,435	17,388	27,823	840	8,734	9,574
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	2,632	335,066	337,698	392	221,851	222,243	2,240	113,215	115,455
4	921000	Office Supplies & Expenses	5	80,332	80,337	5	53,189	53,194	0	27,143	27,143
4	922000	Admin. Expenses Transferred - Credit	0	-1,996	-1,996	0	-1,322	-1,322	0	-674	-674
4	923000	Outside Services Employed	0	225,772	225,772	0	149,486	149,486	0	76,286	76,286
4	924000	Property Insurance Premium	0	29,920	29,920	0	19,810	19,810	0	10,110	10,110
4	925XXX	Injuries and Damages	0	84,225	84,225	0	55,766	55,766	0	28,459	28,459
4	926XXX	Employee Pensions and Benefits	4,630	8,537	13,167	4,630	5,652	10,282	0	2,885	2,885
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	90,664	19,345	110,009	65,424	12,809	78,233	25,240	6,536	31,776
4	930000	Miscellaneous General Expenses	3,405	58,702	62,107	3,251	38,867	42,118	154	19,835	19,989
4	931000	Rents	1,378	7,152	8,530	1,320	4,735	6,055	58	2,417	2,475
4	935000	Maintenance of General Plant	25,562	122,780	148,342	16,886	81,294	98,180	8,676	41,486	50,162
		TOTAL ADMIN & GEN OPERATING EXP	128,276	969,835	1,098,111	91,908	642,137	734,045	36,368	327,698	364,066
DEPRECIATION & AMORTIZATION:											
G-ADP	404X50	Depreciation	63,541	86,679	150,220	42,563	57,391	99,954	20,978	29,288	50,266
G-CAM	404X60	Amortization - Leasehold Imp (1404.60)	0	166	166	0	110	110	0	56	56
99	404X30	Amortization - Intangible Plant--Software	0	87,036	87,036	0	57,627	57,627	0	29,409	29,409
99	404X60	Amortization - Intangible Distribution Plant	706	0	706	387	0	387	319	0	319
99	407X28	Amortization - Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407329	Amortization - Decoupling Revenue	-196,288	0	-196,288	-196,288	0	-196,288	0	0	0
99	407390	Decoupling Surcharge	99,323	0	99,323	99,323	0	99,323	0	0	0
G-OTX	407390	Amortization - Hamilton St. Bridge Site	0	0	0	0	0	0	0	0	0
		Taxes Other than FIT	0	2,662	2,662	0	1,763	1,763	0	899	899
		TOTAL ADMIN & GENERAL EXPENSES	95,558	1,146,378	1,241,936	37,893	759,028	796,921	57,665	387,350	445,015
		TOTAL EXPENSES BEFORE FIT	46,071,449	2,021,265	48,092,714	34,138,790	1,351,263	35,490,053	11,932,659	670,002	12,602,661
		NET OPERATING INCOME BEFORE FIT									
		FEDERAL INCOME TAX									
		DEFERRED FEDERAL INCOME TAX									
		AMORTIZED INVESTMENT TAX CREDIT									
		GAS NET OPERATING INCOME									
		NET OPERATING INCOME BEFORE FIT									
		FEDERAL INCOME TAX									
		DEFERRED FEDERAL INCOME TAX									
		AMORTIZED INVESTMENT TAX CREDIT									
		GAS NET OPERATING INCOME									

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.564%	33.436%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.373%	30.627%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	71.345%	28.655%
G-ALL	10	Actual Annual Throughput	100.000%	67.222%	32.778%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS
 For Month Ended February 28, 2009
 Average of Monthly Averages Basis
 Report ID:
 G-804-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	805110	Gas Exp - Rate Amortizations	-2,371,678	0	-1,687,205	0	-684,473	0	-684,473
99	805120	Gas Expense - Rate Deferrals	2,354,775	0	2,363,962	0	-9,187	0	-9,187
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0
6	804000	Gas Purchases	22,578,408	0	16,123,210	0	6,455,198	0	6,455,198
1	804001	Pipeline Demand Costs	1,896,993	0	1,345,537	0	551,456	0	551,456
99	804010	Gas Costs - Fixed Hedge	171,943	0	122,673	0	49,270	0	49,270
99	804014	GTI Contributions	14,943	0	11,155	0	3,788	0	3,788
99	804017	Transaction Fees	5,841	0	4,167	0	1,674	0	1,674
99	804140	Gas Research Contributions	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	591,268	0	421,840	0	169,428	0	169,428
6	804700	Off System Gas Purchases - Bookout	69,737	0	49,754	0	19,983	0	19,983
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			25,312,230	0	18,755,093	0	6,557,137	0	6,557,137

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	71.345%	28.655%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF ACCOUNT 1903
 For Month Ended February 28, 2009
 Average of Monthly Averages Basis
 Report ID:
 G-903-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
				Total		Total		Total			
2	903000	Customer Records & Collections	85,577	305,123	390,700	64,297	203,102	267,399	21,280	102,021	123,301
12	903920	Accts Rec Sold - Program Fees	0	2,636	2,636	0	1,696	1,696	0	940	940
12	903930	Accts Rec Sold - Maturity Yield Fees	0	-278	-278	0	-179	-179	0	-99	-99
		Total	85,577	307,481	393,058	64,297	204,619	268,916	21,280	102,862	124,142

ALLOCATION RATIOS:

W-ALL 2 100.000%
 W-ALL 12 100.000%

66.564%
 64.331%

33.436%
 35.669%

FEDERAL INCOME TAXES--GAS For Month Ended February 28, 2009 Average of Monthly Averages Basis	Report ID: G-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	53,888,253	39,540,284	14,347,969
G-OPS	Operating & Maintenance Expense	44,233,718	32,335,347	11,898,371
G-OPS	Book Depreciation & Amortization	956,061	589,041	367,020
G-OTX	Taxes Other than FIT	2,902,935	2,565,665	337,270
	Net Operating Income Before FIT	5,795,539	4,050,231	1,745,308
	Less: Monthly Interest Expense	0	0	0
G-SCM	Add: Schedule M Additions	919,033	1,300,120	-381,087
G-SCM	Less: Schedule M Deductions	2,462,520	1,602,105	860,415
	Taxable Net Operating Income	4,252,052	3,748,246	503,806
	Percent	35%	35%	35%
	Total Federal Income Tax	1,488,218	1,311,886	176,332
G-DTE	Deferred FIT	368,184	-12,603	380,787
99	411400 Amortized Investment Tax Credit	-4,109	-2,552	-1,557
	Total FIT/Deferred FIT & ITC	1,852,293	1,296,731	555,562
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS
 For Month Ended February 28, 2009
 Average of Monthly Averages Basis

Report ID:
 G-SCM-1A

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	827,138	225,888	1,053,026	533,968	152,038	686,006	293,170	73,850	367,020
12	997001	Contributions In Aid of Construction	0	10,810	10,810	0	6,954	6,954	0	3,856	3,856
2	997002	Injuries and Damages	0	9,299	9,299	0	6,190	6,190	0	3,109	3,109
12	997003	Salvage	0	-2,712	-2,712	0	-1,745	-1,745	0	-967	-967
4	997005	FAS106 Current Retiree Medical Accrual	0	-39,150	-39,150	0	-25,922	-25,922	0	-13,228	-13,228
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
6	997008	DSM Book Amortization	0	36,463	36,463	678,594	26,015	26,015	0	10,448	10,448
99	997010	Deferred Gas Credit and Refunds	-15,066	0	-15,066	0	0	0	-693,660	0	-693,660
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	4,985	4,985	0	3,301	3,301	0	1,684	1,684
12	997016	1992 Redemptions	0	27,401	27,401	0	17,627	17,627	0	9,774	9,774
4	997020	FAS87 Current Pension Accrual	0	249,341	249,341	0	165,091	165,091	0	84,250	84,250
4	997022	Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	-98,802	0	-98,802	-98,802	0	-98,802	0	0	0
12	997032	Interest Rate Swaps	0	27,987	27,987	0	18,004	18,004	0	9,983	9,983
99	997033	DSM Tariff Rider	260,096	0	260,096	181,939	0	181,939	78,157	0	78,157
4	997033	DSM Tariff Rider	0	12	12	0	8	8	0	4	4
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-456,522	-456,522	0	-323,811	-323,811	0	-132,711	-132,711
99	997065	Amortization of Unbilled Revenue Add-Ins	23,011	0	23,011	72,424	0	72,424	-49,413	0	-49,413
4	997066	Miscellaneous Schedule M Additions	0	-175,776	-175,776	0	-116,383	-116,383	0	-59,393	-59,393
TOTAL SCHEDULE M ADDITIONS			1,001,007	-81,974	919,033	1,372,753	-72,633	1,300,120	-371,746	-9,341	-381,087
Schedule M Deductions:											
6	997011	Lewiston Meter Correction	0	0	0	0	0	0	0	0	0
4	997036	CIT Telephone Lease	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	2,457,073	2,457,073	0	1,598,498	1,598,498	0	858,575	858,575
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,607	3,607	0	1,840	1,840
TOTAL SCHEDULE M DEDUCTIONS			0	2,462,520	2,462,520	0	1,602,105	1,602,105	0	860,415	860,415

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.564%	33.436%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.373%	30.627%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	71.345%	28.655%
G-ALL	11	Book Depreciation	100.000%	65.057%	34.943%
G-ALL	12	Net Gas Plant	100.000%	64.331%	35.669%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS	Report ID: G-DTE-1A
For Month Ended February 28, 2009	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		374,243	127,924
99	410100	Deferred Federal Income Tax Exp		-65,562	212,476
		SUBTOTAL		308,681	340,400
14	411100	Deferred Federal Income Tax Expense - Allocated		67,556	23,092
99	411100	Deferred Federal Income Tax Exp		-8,053	17,295
		SUBTOTAL		59,503	40,387
		Total Deferred Federal Income Tax Expense		368,184	380,787

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.818%	34.182%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
 G-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 Cost of Debt			3.602%
	Total Weighted Cost		3.516%	3.602%
G-APL	Net Rate Base	276,345,597	178,569,221	97,776,376
	Interest Deduction for FIT Calculation	9,800,399	6,278,494	3,521,905

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

TAXES OTHER THAN FEDERAL INCOME TAX
 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	408150	UNDERGROUND STORAGE R&P Property Tax	0	17,036	17,036	0	12,084	12,084	0	4,952	4,952
99	408110	DISTRIBUTION State Excise Tax	1,148,405	0	1,148,405	1,148,405	0	1,148,405	0	0	0
99	408120	Municipal Occupation & License Tax	1,522,667	0	1,522,667	1,279,412	0	1,279,412	243,255	0	243,255
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	187,552	0	187,552	124,001	0	124,001	63,551	0	63,551
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	24,613	0	24,613	0	0	0	24,613	0	24,613
		TOTAL	2,883,237	0	2,883,237	2,551,818	0	2,551,818	331,419	0	331,419
4	408150	ADMINISTRATIVE & GENERAL R&P Property Tax	0	2,662	2,662	0	1,763	1,763	0	899	899
		TOTAL TAXES OTHER THAN FIT	2,883,237	19,698	2,902,935	2,551,818	13,847	2,565,665	331,419	5,851	337,270
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
G-ALL		PLANT BALANCES AT: 12/31/2008	Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	34,463,930	17,036	17,036	34,463,930	11.955%	17,036	0	0.000%	0
G-ALL		Distribution	390,954,532	187,552	187,552	250,850,463	87.018%	124,001	140,104,069	98.149%	63,551
G-ALL		General	5,601,396	2,662	2,662	2,959,052	1.027%	1,463	2,642,344	1.851%	1,199
		TOTAL	431,019,858	207,250	207,250	288,273,445	100.000%	142,500	142,746,413	100.000%	64,750

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%

AVISTA UTILITIES

RESULTS OF OPERATIONS

Report ID:
G-PLT-1A

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			
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	303000	Intangible Gas Plant	417,899	40,744	458,643	249,449	26,977	276,426	168,450	13,767	182,217
4	303100	Misc Intangible Plant--Mainframe Software	0	3,245,296	3,245,296	0	2,148,743	2,148,743	0	1,096,553	1,096,553
4	303110	Misc Intangible Plant--PC Software	0	2,077,256	2,077,256	0	1,375,372	1,375,372	0	701,884	701,884
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,363,296	5,781,195	249,449	3,551,092	3,800,541	168,450	1,812,204	1,980,654
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,423	472,423	0	335,090	335,090	0	137,333	137,333
1	351XXX	Structures & Improvements	0	1,145,288	1,145,288	0	812,353	812,353	0	332,935	332,935
1	352XXX	Wells	0	14,491,264	14,491,264	0	10,278,654	10,278,654	0	4,212,610	4,212,610
1	353000	Lines	0	1,005,121	1,005,121	0	712,932	712,932	0	292,189	292,189
1	354000	Compressor Station Equipment	0	11,672,720	11,672,720	0	8,279,460	8,279,460	0	3,393,260	3,393,260
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	123,265	123,265	0	50,519	50,519
1	356000	Purification Equipment	0	407,617	407,617	0	289,123	289,123	0	118,494	118,494
1	357000	Other Equipment	0	1,710,345	1,710,345	0	1,213,148	1,213,148	0	497,197	497,197
TOTAL UNDERGROUND STORAGE PLANT			0	31,078,562	31,078,562	0	22,044,025	22,044,025	0	9,034,537	9,034,537
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	63,135	0	63,135	394,182	0	394,182	63,135	0	63,135
6	375000	Structures & Improvements	556,025	22,254	578,279	122,093,284	15,877	410,059	161,843	6,377	168,220
6	376000	Mains	194,188,473	2,512,521	196,700,994	2,566,149	1,792,558	123,885,842	72,095,189	719,963	72,815,152
6	378000	Measuring & Reg Station Equip-General	4,855,000	57,440	4,912,440	689,573	43,497	733,070	1,527,852	16,459	1,544,311
6	379000	Measuring & Reg Station Equip-City Gate	128,844,038	60,967	128,905,005	84,986,546	0	84,986,546	43,857,492	0	43,857,492
6	380000	Services	53,973,631	0	53,973,631	36,044,841	0	36,044,841	17,928,790	0	17,928,790
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,577,433	0	2,577,433	1,999,621	0	1,999,621	577,812	0	577,812
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			389,236,706	2,653,182	391,889,888	248,834,496	1,892,913	250,727,409	140,402,210	760,269	141,162,479
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	190,630	519,025	709,655	98,830	343,652	442,482	91,800	175,373	267,173
4	390XXX	Structures & Improvements	2,086,370	7,191,274	9,277,644	1,180,078	4,761,414	5,941,492	906,292	2,429,860	3,336,152
4	391XXX	Office Furniture & Equipment	0	5,607,156	5,607,156	0	3,712,554	3,712,554	0	1,894,602	1,894,602
4	392XXX	Transportation Equipment	3,966,392	702,300	4,668,692	2,928,460	465,000	3,393,460	1,037,932	237,300	1,275,232
4	393000	Stores Equipment	157,516	122,082	279,598	112,782	80,832	193,614	44,734	41,250	85,984
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,442,221	2,897,315	998,393	954,909	1,953,302	456,701	487,312	944,013
4	395000	Laboratory Equipment	143,062	303,265	446,327	107,901	200,795	308,696	35,161	102,470	137,631
4	396XXX	Power Operated Equipment	3,595,541	603,109	4,198,650	2,737,973	399,324	3,137,297	857,568	203,785	1,061,353

GAS UTILITY PLANT
 Report ID:
 For Month Ended February 28, 2009
 G-PLT-1A
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
4	397XXX	Communications Equipment	1,539,525	3,570,353	5,109,878	463,813	2,363,966	2,827,779	1,075,712	1,206,387	2,282,099
4	398000	Miscellaneous Equipment	1,134	96,006	97,140	486	63,567	64,053	648	32,439	33,087
		TOTAL GENERAL PLANT	13,135,264	20,156,791	33,292,055	8,628,716	13,346,013	21,974,729	4,506,548	6,810,778	11,317,326
		TOTAL PLANT IN SERVICE	402,789,869	59,251,831	462,041,700	257,712,661	40,834,043	298,546,704	145,077,208	18,417,788	163,494,996
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	402,789,869	59,251,831	462,041,700	257,712,661	40,834,043	298,546,704	145,077,208	18,417,788	163,494,996
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,962,668	10,962,668	0	7,775,820	7,775,820	0	3,186,848	3,186,848
G-ADP	1119.X5	Distribution	126,151,559	859,867	127,011,426	81,194,594	613,472	81,808,066	44,956,965	246,395	45,203,360
G-ADP	1119.X6	General Plant - Non-Transportation	4,828,483	3,577,818	8,406,301	3,393,990	2,368,909	5,762,899	1,434,493	1,208,909	2,643,402
G-ADP	1119.X7	General Plant - Transportation	811,054	45,463	856,517	613,184	30,102	643,286	197,870	15,361	213,231
		TOTAL ACCUMULATED DEPRECIATION	131,791,096	15,445,816	147,236,912	85,201,768	10,788,303	95,990,071	46,589,328	4,657,513	51,246,841
		ACCUMULATED AMORTIZATION									
G-CAM	99	Intangible Plant--Software	0	2,462,874	2,462,874	0	1,630,694	1,630,694	0	832,180	832,180
4	0111.40	Leasehold Improvements (From Report C-AAM)	61,379	0	61,379	33,355	0	33,355	28,024	0	28,024
		TOTAL ACCUMULATED AMORTIZATION	61,379	2,482,600	2,544,039	33,355	1,643,795	1,677,150	28,024	838,865	866,889
		NET GAS UTILITY PLANT	270,937,394	41,323,355	312,260,749	172,477,538	28,401,945	200,879,483	98,459,856	12,921,410	111,381,266

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	71.345%	28.655%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

A VISTA UTILITIES

RESULTS OF OPERATIONS

ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Month Ended February 28, 2009
 Average of Monthly Averages Basis

Report ID:
 G--APL-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
G-PLT		NET GAS PLANT IN SERVICE	270,937,394	41,323,355	312,260,749	172,477,538	28,401,945	200,879,483	98,459,856	12,921,410	111,381,266
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,329,917	-2,329,917	0	-1,498,859	-1,498,859	0	-831,058	-831,058
12	282900	Deferred F.I.T. - Plant In Service	0	-45,828,848	-45,828,848	0	-29,482,156	-29,482,156	0	-16,346,692	-16,346,692
12	190180	FAS 109 ITC	0	197,921	197,921	0	127,325	127,325	0	70,596	70,596
12	283850	Gas portion of Bond Redemptions	0	-815,129	-815,129	0	-524,381	-524,381	0	-290,748	-290,748
4	190850	Gain on Sale of General Office Bldg--GAS	0	65,783	65,783	0	43,556	43,556	0	22,227	22,227
99	190610	Contrib in Aid of Construction	1,352,786	0	1,352,786	952,376	0	952,376	400,410	0	400,410
		TOTAL ACCUM DEFERRED INCOME TAX	1,352,786	-48,710,190	-47,357,404	952,376	-31,334,515	-30,382,139	400,410	-17,375,675	-16,975,265
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	10,983,708	10,983,708	0	7,790,744	7,790,744	0	3,192,964	3,192,964
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	646,466	0	646,466	405,558	0	405,558	240,908	0	240,908
4	253850	Gain on Sale of General Office Building	0	-187,922	-187,922	0	-124,425	-124,425	0	-63,497	-63,497
		TOTAL OTHER ADJUSTMENTS	646,466	10,795,786	11,442,252	405,558	7,666,319	8,071,877	240,908	3,129,467	3,370,375
		NET RATE BASE	272,936,646	3,408,951	276,345,597	173,835,472	4,733,749	178,569,221	99,101,174	-1,324,798	97,776,376

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	12	Net Gas Plant	100.000%	64.331%	35.669%
G-ALL	13	Net Gas General Plant	100.000%	64.790%	35.210%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Month Ended February 28, 2009
 Average of Monthly Averages Basis

Report ID:
 G-ADP-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	31,078,562	0	22,044,025	0	9,034,537	9,034,537
G-PLT	350XXX	Less Land and Land Rights	0	472,423	0	335,090	0	137,333	137,333
		Depreciable Underground Storage Plant	0	30,606,139	0	21,708,935	0	8,897,204	8,897,204
		Percentage		100.000%		0.000%		0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		10,962,668		0		0	
	403X80	Depreciation Expense		46,788		0		0	
JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	10,962,668	0	7,775,820	0	3,186,848	3,186,848
1	403X80	Depreciation Expense	0	46,788	0	33,187	0	13,601	13,601
DISTRIBUTION PLANT:									
G-PLT		Plant in Service	389,236,706	2,653,182	248,834,496	1,892,913	140,402,210	760,269	141,162,479
G-PLT	374000	Less Land and Land Rights	84,970	0	60,300	0	24,670	0	24,670
		Depreciable Distribution Plant	389,151,736	2,653,182	248,774,196	1,892,913	140,377,540	760,269	141,137,809
		Percentage		0.677%		63.927%		35.396%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		859,867		81,194,594		44,956,965	
	403X50	Depreciation Expense		5,200		491,018		271,873	
JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	126,151,559	859,867	81,194,594	613,472	44,956,965	246,395	45,203,360
6	403X50	Depreciation Expense	762,891	5,200	491,018	3,710	271,873	1,490	273,363
GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	13,135,264	20,156,791	8,628,716	13,346,013	4,506,548	6,810,778	11,317,326
G-PLT	389XXX	Less Land and Land Rights	190,630	519,025	98,830	343,652	91,800	175,373	267,173
G-PLT	392XXX	Less Transportation	3,966,392	702,300	2,928,460	465,000	1,037,932	237,300	1,275,232
		Depreciable Non-Transport Genl Plant	8,978,242	18,955,466	5,601,426	12,537,361	3,376,816	6,398,105	9,774,921
		Percentage		67.836%		20.067%		12.097%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Month Ended February 28, 2009
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
C-ADP	108X06	ALLOCATED ON DEPRECIABLE PLANT						
	108X06	Accum Depr--Gas General Plant		3,577,818	1,058,377	638,022		
	403X60	Accum Depr--Gas General Plant - Direct	3,132,084	3,132,084	2,335,613	796,471		
	403X60	Depreciation Expense		86,330	25,538	15,395		
	403X60	Depreciation Expense (Direct)	20,637	20,637	15,570	5,067		
4	108X06	JURISDICTIONAL ALLOCATION:	4,828,483	3,577,818	3,393,990	1,434,493	1,208,909	2,643,402
		Accumulated Depreciation						
4	403X60	Depreciation Expense	61,570	86,330	41,108	20,462	29,170	49,632
G-PLT	392XXXX	GENERAL PLANT--TRANSPORTATION						
		Transportation General Plant	3,966,392	702,300	2,928,460	1,037,932	237,300	1,275,232
		Percentage		15.043%	62.725%	22.232%		
C-ADP	1119.X7	ALLOCATED ON DEPRECIABLE PLANT						
	1119.X7	Accum Depr--Gas General Transportation Plant		45,463	189,567	67,189		
	403X70	Accum Depr--Gas General Transp Plant - Direct	554,298	349	423,617	130,681		
		Depreciation Expense			1,455	516		
4	1119.X7	JURISDICTIONAL ALLOCATION:	811,054	45,463	613,184	197,870	15,361	213,231
		Accumulated Depreciation						
4	403X70	Depreciation Expense	1,971	349	1,455	516	118	634

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	71.345%	28.655%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF COMM AMORTIZATION EXPENSE		Report ID:
For Month Ended February 28, 2009		C-AMT-1A
Average of Monthly Averages Basis		

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	281,136	202,542	54,389	24,206
8	Utility 7	0	0	0	0
9	Utility 8	809	639	170	0
	Utility 9				
	TOTAL	281,945	203,181	54,559	24,206
7	404X32 PC Software	140,279	101,063	27,138	12,078
8	Utility 7	7,148	0	4,931	2,217
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	147,427	101,063	32,069	14,295
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				
	TOTAL	0	0	0	0
7	404X50 Leasehold Improvements	859	619	166	74
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	859	619	166	74
1	404X60 Leased Transportation Vehicles	0	0	0	0
1	Gas Allocated	0	0	0	0
1	Washington Direct	0	0	0	0
7	Idaho Direct	0	0	0	0
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	0	0	0	0

ALLOCATION RATIOS:

G-ALL 7	Elec/Gas North/Oregon 4-Factor	72.044%	19.346%	8.610%
G-ALL 8	Gas North/Oregon 4-Factor	0.000%	68.980%	31.020%
G-ALL 9	Elec/Gas North 4-Factor	100.000%	20.996%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE 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
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	96,828	76,498	20,330	0
		<u>609,492</u>	<u>438,181</u>	<u>124,788</u>	<u>46,523</u>
7	403X70 Utility 7	158	114	31	14
8	Utility 8	0	0	0	0
9	Utility 9	1,197	946	251	0
TOTAL ACCOUNT 403		<u>1,355</u>	<u>1,060</u>	<u>282</u>	<u>14</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT		Report ID:	
For Month Ended February 28, 2009		C-GPL-1A	
Average of Monthly Averages Basis			
Ref/Basis	Account	Description	Total
***** ELECTRIC *****			
***** GAS NORTH *****			
***** OREGON *****			
		Direct - Wa	Direct - Idaho
		Allocated	Allocated
		Total	Total
		Direct - Oregon	Allocated
		Total	Total
389XXX	Land & Land Rights		
99	Utility 0	124,681	0
99	Utility 1	0	0
99	Utility 2	0	0
7	Utility 7	369,922	0
8	Utility 8	2,396,912	0
9	Utility 9 - Wa	0	0
9	Utility 9 - Idaho	470,711	0
9	Utility 9 - Allocated	437,225	0
9	TOTAL ACCOUNT	263,468	0
		1,937,755	2,776,968
		519,025	709,655
		91,800	91,800
		55,318	55,318
		369,922	206,374
		576,296	0
390XXX	Structures & Improvements		
99	Utility 0	2,174,744	0
99	Utility 1	849,802	0
99	Utility 2	3,066,098	0
7	Utility 7	33,280,784	0
8	Utility 8	0	0
9	Utility 9 - Wa	1,573,041	0
9	Utility 9 - Idaho	4,316,497	0
9	Utility 9 - Allocated	3,585,321	0
9	TOTAL ACCOUNT	48,846,287	0
		7,191,274	9,277,644
		3,066,098	3,066,098
		2,865,476	2,865,476
		3,066,098	0
		5,931,574	0
391XXX	Office Furniture & Equipment		
99	Utility 0	755,996	0
99	Utility 1	0	0
99	Utility 2	0	0
7	Utility 7	27,632,642	0
8	Utility 8	378,871	0
9	Utility 9 - Wa	0	0
9	Utility 9 - Idaho	0	0
9	Utility 9 - Allocated	0	0
9	TOTAL ACCOUNT	28,767,509	0
		7,191,274	9,277,644
		2,865,476	2,865,476
		3,066,098	0
		5,931,574	0
392XXX	Transportation Equipment		
99	Utility 0	9,870,449	0
99	Utility 1	4,232,274	0
99	Utility 2	2,016,765	0
7	Utility 7	142,511	0
8	Utility 8	0	0
9	Utility 9 - Wa	772,055	0
9	Utility 9 - Idaho	490,429	0
9	Utility 9 - Allocated	684,782	0
9	TOTAL ACCOUNT	18,209,265	0
		7,191,274	9,277,644
		2,865,476	2,865,476
		3,066,098	0
		5,931,574	0
		2,496,696	2,496,696
		2,016,765	12,270
		12,270	0
		162,101	0
		102,970	0
		143,777	0
		4,668,692	0
		2,016,765	12,270
		2,029,035	0

COMMON GENERAL PLANT For Month Ended February 28, 2009 Average of Monthly Averages Basis		Report ID: C-GPL-1A	***** ELECTRIC ***** GAS NORTH ***** OREGON *****											
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
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	0	0	0	0
99		Utility 1	57,227	0	0	0	57,227	0	0	0	0	57,227	0	57,227
7		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 - Wa	135,791	107,280	0	0	107,280	28,511	0	0	0	0	0	0
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0
9		Utility 9 - Allocated	581,454	0	0	459,372	459,372	0	0	122,082	122,082	0	0	0
		TOTAL ACCOUNT	1,405,956	118,019	183,071	768,041	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	0	0	0	0	0	0	0
99		Utility 0	1,869,594	0	0	0	1,869,594	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 1	961,165	0	0	0	961,165	0	0	0	0	961,165	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
8		Utility 8	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	0
9		Utility 9 - Wa	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	0
9		Utility 9 - Idaho	274,584	0	0	216,932	216,932	0	0	57,652	57,652	0	0	0
9		Utility 9 - Allocated	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
		TOTAL ACCOUNT	1,421,678	214,701	130,533	1,076,444	1,421,678	0	0	0	0	0	0	0
99	395000	Laboratory Equipment	318,953	0	0	0	318,953	103,796	33,851	181,306	318,953	0	0	0
99		Utility 0	273,708	0	0	0	273,708	0	0	0	0	273,708	0	273,708
99		Utility 1	285,439	0	0	205,642	205,642	0	0	55,221	55,221	0	24,576	24,576
7		Utility 2	8,520	0	0	0	8,520	0	0	5,877	5,877	0	2,643	2,643
8		Utility 7	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	0
9		Utility 8	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	0
9		Utility 9 - Wa	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	0
9		Utility 9 - Idaho	6,241	0	0	0	6,241	0	0	0	0	0	0	0
9		Utility 9 - Allocated	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
		TOTAL ACCOUNT	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	396XXX	Power Operated Equipment	3,719,559	0	0	0	3,719,559	0	0	0	0	0	0	0
99		Utility 0	43,834	0	0	0	43,834	0	0	0	0	43,834	0	43,834
99		Utility 1	554,036	0	0	399,150	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
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	712,469	562,879	0	0	562,879	149,590	0	0	149,590	0	0	0
9		Utility 9 - Wa	450,259	0	355,723	0	355,723	0	94,536	0	94,536	0	0	0
9		Utility 9 - Idaho	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	0
9		Utility 9 - Allocated	27,838,435	10,984,982	6,125,974	6,437,293	23,548,249	2,737,973	857,568	603,109	4,198,650	43,834	47,702	91,536
		TOTAL ACCOUNT	27,838,435	10,984,982	6,125,974	6,437,293	23,548,249	2,737,973	857,568	603,109	4,198,650	43,834	47,702	91,536

AVISTA UTILITIES

RESULTS OF OPERATIONS

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
Accum Deprec - General Plant					
99	108X06	37,694,021	37,694,021	0	0
99	108X06	583,118	0	583,118	0
99	108X06	2,335,613	0	2,335,613	0
99	108X06	796,471	0	796,471	0
99	108X06	1,787,363	0	0	1,787,363
7	108X06	6,685,096	4,816,211	1,293,299	575,587
7	108X06	-339,521	-244,605	-65,684	-29,233
8	108X06	746,309	0	514,804	231,505
9	108X06	14,044,009	11,095,329	2,948,680	0
	Total	64,332,479	53,360,956	8,406,301	2,565,222
Accum Deprec - General Plant, Transportation					
99	108X07	5,778,410	5,778,410	0	0
99	108X07	149,158	0	149,158	0
99	108X07	423,617	0	423,617	0
99	108X07	130,681	0	130,681	0
99	108X07	899,869	0	0	899,869
7	108X07	26,681	19,222	5,162	2,297
9	108X07	704,417	556,518	147,899	0
	Total	8,112,833	6,354,150	856,517	902,166

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAM-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
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	606,552	606,552	0	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
		Total	12,209,140	8,635,130	2,462,874	1,111,137

Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 0	0	0	0	0
99		Utility 1 - Allocated	0	0	0	0
99		Utility 1 - Washington	0	0	0	0
99		Utility 1 - Idaho	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	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%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE
 For Month Ended February 28, 2009
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,245,296	3,245,296	0	2,148,743	2,148,743	0	1,096,553	1,096,553
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,077,256	2,077,256	0	1,375,372	1,375,372	0	701,884	701,884
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,322,552	5,322,552	0	3,524,115	3,524,115	0	1,798,437	1,798,437
		Percentage		100.000%	100.000%		0.000%	0.000%		0.000%	0.000%
ALLOCATION TO DIRECT/ALLOATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,462,874	2,462,874	0	0	0	0	0	0
	404X3X	Amortization Expense		87,036	87,036	0	0	0	0	0	0
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,462,874	2,462,874	0	1,630,694	1,630,694	0	832,180	832,180
4	404X3X	Amortization Expense	0	87,036	87,036	0	57,627	57,627	0	29,409	29,409

ALLOCATION RATIOS:
 G-ALL 4 Jurisdictional Four Factor Allocator - Direct Method 100.000% 66.211% 33.789%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended February 28, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-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%