

GAS RATE OF RETURN For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	17,132,807	11,730,880	5,401,927
		Adjustments			
		Adjusted Gas Net Operating Income	17,132,807	11,730,880	5,401,927
G-APL		Gas Net Adjusted Rate Base	268,577,811	177,255,406	91,322,405
		RATE OF RETURN	6.379%	6.618%	5.915%

## RESULTS OF OPERATIONS

## AVISTA UTILITIES

RUN DATE: 5/4/2009

GAS ALLOCATION PERCENTAGES		Report ID:				
For Twelve Months Ended March 31, 2009		G-ALL-12A				
Average of Monthly Averages Basis						
Basis	Ref	Description		System	Washington	Idaho
1	Input	System Contract Demand	3/1/2008	100.000%	70.930%	29.070%
2		Number of Customers	3/31/2009	217,346	144,729	72,617
		Percent		100.000%	66.589%	33.411%
3	G-OPS	Direct Distribution Operating Expense		8,321,373	5,339,287	2,982,086
		Percent		100.000%	64.164%	35.836%
		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		218,921	145,664	73,257
		Percentage		100.000%	66.537%	33.463%
		Total Direct Plant		270,603,379	172,560,521	98,042,858
		Percentage		100.000%	63.769%	36.231%
4		Total Four Factor Allocators		400.000%	264.845%	135.155%
		Percent		100.000%	66.211%	33.789%
		Underground Storage & Dist Plant				
				System	Washington	Idaho
	G-PLT	Underground Storage		24,530,406	17,399,418	7,130,988
	G-PLT	Distribution		373,908,908	244,477,413	129,431,495
		Total Underground Storage/Dist Plant		398,439,314	261,876,831	136,562,483
5		Percent		100.000%	65.726%	34.274%
6	Input	Actual Therms Purchased	3/31/2009	272,718,679	190,699,542	82,019,137
		Percent		100.000%	69.925%	30.075%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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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	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>85,227,103</b>	<b>65,894,285</b>	<b>13,928,742</b>	<b>5,404,076</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>77.316%</b>	<b>16.343%</b>	<b>6.341%</b>
	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	XXXXXX
	<b>Total</b>		<b>57,423,538</b>	<b>44,912,087</b>	<b>8,219,792</b>	<b>4,291,659</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>78.212%</b>	<b>14.314%</b>	<b>7.474%</b>
	Number of Customers at 12/31/08		668,976	354,732	218,921	95,323
	<b>Percentage</b>		<b>100.000%</b>	<b>53.026%</b>	<b>32.725%</b>	<b>14.249%</b>
	Net Direct Plant		2,118,092,894	1,686,448,103	296,578,331	135,066,460
	<b>Percentage</b>		<b>100.000%</b>	<b>79.621%</b>	<b>14.002%</b>	<b>6.377%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>288.175%</b>	<b>77.384%</b>	<b>34.441%</b>
7	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>72.044%</b>	<b>19.346%</b>	<b>8.610%</b>

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	XXXXXX
	<b>Total</b>		<b>19,332,818</b>	<b>0</b>	<b>13,928,742</b>	<b>5,404,076</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>72.047%</b>	<b>27.953%</b>
	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	XXXXXX
	<b>Total</b>		<b>12,511,451</b>	<b>0</b>	<b>8,219,792</b>	<b>4,291,659</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>65.698%</b>	<b>34.302%</b>
	Number of Customers at 12/31/08		314,244	0	218,921	95,323
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.666%</b>	<b>30.334%</b>
	Net Direct Plant		427,362,633	0	292,786,064	134,576,569
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.510%</b>	<b>31.490%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>275.921%</b>	<b>124.079%</b>
8	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.980%</b>	<b>31.020%</b>



GAS OPERATING STATEMENT For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	199,659,117	0	199,659,117	140,021,403	0	140,021,403	59,637,714	0	59,637,714
99	4812XX	Commercial - Firm & Interruptible	110,444,180	0	110,444,180	79,623,582	0	79,623,582	30,820,598	0	30,820,598
99	4813XX	Industrial-Firm	6,132,443	0	6,132,443	3,887,836	0	3,887,836	2,244,607	0	2,244,607
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-201,260	0	-201,260	-130,566	0	-130,566	-70,694	0	-70,694
99	484000	Interdepartmental Revenue	551,163	0	551,163	494,468	0	494,468	56,695	0	56,695
TOTAL SALES TO ULTIMATE CUSTOMERS			316,585,643	0	316,585,643	223,896,723	0	223,896,723	92,688,920	0	92,688,920
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	196,618,698	0	196,618,698	135,910,452	0	135,910,452	60,708,246	0	60,708,246
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	33,779	0	33,779	19,838	0	19,838	13,941	0	13,941
99	489300	Transportation For Others	3,941,206	0	3,941,206	3,439,070	0	3,439,070	502,136	0	502,136
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	13,485	0	13,485	13,485	0	13,485	0	0	0
1	495000	Other Gas Revenues	5,217,478	96,591	5,314,069	3,683,667	68,512	3,752,179	1,533,811	28,079	1,561,890
TOTAL OTHER OPERATING REVENUES			205,824,646	96,591	205,921,237	143,066,512	68,512	143,135,024	62,758,134	28,079	62,786,213
TOTAL GAS REVENUES			522,410,289	96,591	522,506,880	366,963,235	68,512	367,031,747	155,447,054	28,079	155,475,133
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	423,278,645	0	423,278,645	294,659,476	0	294,659,476	128,619,169	0	128,619,169
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	-1,720,795	0	-1,720,795	-422,947	0	-422,947	-1,297,848	0	-1,297,848
6	811000	Gas Used for Products Extraction	-1,173,056	0	-1,173,056	-814,638	0	-814,638	-358,418	0	-358,418
10	813000	Other Gas Expenses	0	1,198,622	1,198,622	0	805,738	805,738	0	392,884	392,884
TOTAL PRODUCTION EXPENSES			420,384,794	1,198,622	421,583,416	293,421,891	805,738	294,227,629	126,962,903	392,884	127,355,787
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	15,226	15,226	0	10,800	10,800	0	4,426	4,426
1	824000	Other Expenses	0	336,958	336,958	0	239,004	239,004	0	97,954	97,954
1	837000	Other Equipment	0	291,848	291,848	0	207,008	207,008	0	84,840	84,840
TOTAL UNDERGROUND STORAGE OP. EXP			0	644,032	644,032	0	456,812	456,812	0	187,220	187,220
G-ADP		Depreciation Expense	0	443,363	443,363	0	314,477	314,477	0	128,886	128,886
1	404X40	Amortization Expense	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	164,685	164,685	0	116,811	116,811	0	47,874	47,874
TOTAL UNDERGROUND STORAGE EXP			0	1,252,307	1,252,307	0	888,261	888,261	0	364,046	364,046

GAS OPERATING STATEMENT For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	209,259	411,274	620,533	134,764	263,890	398,654	74,495	147,384	221,879
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,602,014	166,744	1,768,758	1,088,972	106,990	1,195,962	513,042	59,754	572,796
3	875000	Measuring & Reg Sta Exp-General	127,691	0	127,691	61,543	0	61,543	66,148	0	66,148
3	876000	Measuring & Reg Sta Exp-Industrial	6,366	0	6,366	4,725	0	4,725	1,641	0	1,641
3	877000	Measuring & Reg Sta Exp-City Gate	224,468	0	224,468	146,929	0	146,929	77,539	0	77,539
3	878000	Meter & House Regulator Expenses	1,146,787	0	1,146,787	552,764	0	552,764	594,023	0	594,023
3	879000	Customer Installation Expenses	1,360,029	20,112	1,380,141	806,541	12,905	819,446	553,488	7,207	560,695
3	880000	Other Expenses	1,024,968	495,274	1,520,242	688,774	317,788	1,006,562	336,194	177,486	513,680
3	881000	Rents	1,050	18,599	19,649	60	11,934	11,994	990	6,665	7,655
MAINTENANCE											
3	885000	Supervision & Engineering	89,230	0	89,230	69,649	0	69,649	19,581	0	19,581
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	1,132,959	620	1,133,579	1,001,107	398	1,001,505	131,852	222	132,074
3	889000	Measuring & Reg Sta Exp-General	157,915	19,670	177,585	92,026	12,621	104,647	65,889	7,049	72,938
3	890000	Measuring & Reg Sta Exp-Industrial	131,657	66,399	198,056	42,107	42,604	84,711	89,550	23,795	113,345
3	891000	Measuring & Reg Sta Exp-City Gate	36,072	0	36,072	16,710	0	16,710	19,362	0	19,362
3	892000	Services	549,354	200,871	750,225	246,190	128,887	375,077	303,164	71,984	375,148
3	893000	Meters & House Regulators	520,609	446,774	967,383	385,533	286,668	672,201	135,076	160,106	295,182
3	894000	Other Equipment	945	23,669	24,614	893	15,187	16,080	52	8,482	8,534
TOTAL DISTRIBUTION OPERATING EXP			8,321,373	1,870,006	10,191,379	5,339,287	1,199,872	6,539,159	2,982,086	670,134	3,652,220
G-ADP	Depreciation		8,719,446	62,351	8,781,797	5,738,904	43,599	5,782,503	2,980,542	18,752	2,999,294
G-OTX	Taxes Other Than FIT		20,145,999	0	20,145,999	17,771,656	0	17,771,656	2,374,343	0	2,374,343
TOTAL DISTRIBUTION EXPENSES			37,186,818	1,932,357	39,119,175	28,849,847	1,243,471	30,093,318	8,336,971	688,886	9,025,857
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	301,689	301,689	0	200,892	200,892	0	100,797	100,797
2	902000	Meter Reading Expenses	1,379,451	14,537	1,393,988	1,220,704	9,680	1,230,384	158,747	4,857	163,604
G-903	903XXX	Customer Records & Collection Expenses	818,446	3,329,521	4,147,967	596,889	2,215,874	2,812,763	221,557	1,113,647	1,335,204
2	904000	Uncollectible Accounts	0	1,287,297	1,287,297	0	857,198	857,198	0	430,099	430,099
2	905000	Misc Customer Accounts	0	107,039	107,039	0	71,276	71,276	0	35,763	35,763
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,197,897	5,040,083	7,237,980	1,817,593	3,354,920	5,172,513	380,304	1,685,163	2,065,467
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	7,352,342	310,385	7,662,727	5,697,622	206,682	5,904,304	1,654,720	103,703	1,758,423
2	909000	Advertising	0	38,382	38,382	0	25,558	25,558	0	12,824	12,824
2	910000	Misc Customer Service & Info Exp	0	77,852	77,852	0	51,841	51,841	0	26,011	26,011
TOTAL CUSTOMER SERVICE & INFO EXP			7,352,342	426,619	7,778,961	5,697,622	284,081	5,981,703	1,654,720	142,538	1,797,258

GAS OPERATING STATEMENT For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	7,246	392,668	399,914	0	261,474	261,474	7,246	131,194	138,440
2	913000	Advertising	526	61,837	62,363	526	41,177	41,703	0	20,660	20,660
2	916000	Miscellaneous Sales Expenses	125,571	10,032	135,603	123,004	6,680	129,684	2,567	3,352	5,919
TOTAL SALES EXPENSES			133,343	464,537	597,880	123,530	309,331	432,861	9,813	155,206	165,019
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	28,981	5,099,945	5,128,926	3,964	3,376,725	3,380,689	25,017	1,723,220	1,748,237
4	921000	Office Supplies & Expenses	36	998,767	998,803	36	661,294	661,330	0	337,473	337,473
4	922000	Admin. Expenses Transferred - Credit	0	-26,551	-26,551	0	-17,580	-17,580	0	-8,971	-8,971
4	923000	Outside Services Employed	419	2,981,812	2,982,231	0	1,974,288	1,974,288	419	1,007,524	1,007,943
4	924000	Property Insurance Premium	0	244,094	244,094	0	161,617	161,617	0	82,477	82,477
4	925XXX	Injuries and Damages	0	1,537,918	1,537,918	0	1,018,271	1,018,271	0	519,647	519,647
4	926XXX	Employee Pensions and Benefits	56,166	175,346	231,512	56,166	116,098	172,264	0	59,248	59,248
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	995,935	203,025	1,198,960	656,863	134,425	791,288	339,072	68,600	407,672
4	930000	Miscellaneous General Expenses	94,628	904,756	999,384	79,701	599,048	678,749	14,927	305,708	320,635
4	931000	Rents	16,382	118,555	134,937	15,692	78,496	94,188	690	40,059	40,749
4	935000	Maintenance of General Plant	215,485	1,467,099	1,682,584	122,307	971,381	1,093,688	93,178	495,718	588,896
TOTAL ADMIN & GEN OPERATING EXP			1,408,032	13,704,766	15,112,798	934,729	9,074,063	10,008,792	473,303	4,630,703	5,104,006
G-ADP		Depreciation	734,526	1,013,483	1,748,009	514,098	671,037	1,185,135	220,428	342,446	562,874
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	1,012,182	1,012,182	0	670,176	670,176	0	342,006	342,006
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	-956,941	0	-956,941	-956,941	0	-956,941	0	0	0
99	407329	Decoupling Surcharge	610,581	0	610,581	610,581	0	610,581	0	0	0
99	407390	Amortization - Hamilton St. Bridge Site	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other than FIT	0	27,544	27,544	0	18,237	18,237	0	9,307	9,307
TOTAL ADMIN & GENERAL EXPENSES			1,804,672	15,759,968	17,564,640	1,107,116	10,434,833	11,541,949	697,556	5,325,135	6,022,691
TOTAL EXPENSES BEFORE FIT			469,059,866	26,074,493	495,134,359	331,017,599	17,320,635	348,338,234	138,042,267	8,753,858	146,796,125
NET OPERATING INCOME BEFORE FIT											
					27,372,521				18,693,513		
G-FIT		FEDERAL INCOME TAX									
					4,359,807				3,422,885		
G-FIT		DEFERRED FEDERAL INCOME TAX									
					5,929,215				3,570,372		
G-DTE		AMORTIZED INVESTMENT TAX CREDIT									
					-49,308				-30,624		
GAS NET OPERATING INCOME			17,132,807			11,730,880			5,401,927		

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.589%	33.411%
G-ALL	3	Direct Distribution Operating Expense	100.000%	64.164%	35.836%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	69.925%	30.075%
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 March 31, 2009 Average of Monthly Averages Basis	Report ID: G-804-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-11,346,978	0	-11,346,978	-8,037,953	0	-8,037,953	-3,309,025	0	-3,309,025
99	805120	Gas Expense - Rate Deferrals	19,442,022	0	19,442,022	14,371,658	0	14,371,658	5,070,364	0	5,070,364
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0	0	0
6	804000	Gas Purchases	389,844,762	0	389,844,762	270,385,043	0	270,385,043	119,459,719	0	119,459,719
1	804001	Pipeline Demand Costs	21,174,404	0	21,174,404	15,019,005	0	15,019,005	6,155,399	0	6,155,399
99	804010	Gas Costs - Fixed Hedge	178,096	0	178,096	126,980	0	126,980	51,116	0	51,116
99	804014	GTI Contributions	114,297	0	114,297	81,879	0	81,879	32,418	0	32,418
99	804017	Transaction Fees	114,540	0	114,540	79,265	0	79,265	35,275	0	35,275
99	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	2,151,005	0	2,151,005	1,516,712	0	1,516,712	634,293	0	634,293
6	804700	Off System Gas Purchases - Bookout	1,606,497	0	1,606,497	1,116,887	0	1,116,887	489,610	0	489,610
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			423,278,645	0	423,278,645	294,659,476	0	294,659,476	128,619,169	0	128,619,169

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	69.925%	30.075%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 5/4/2009

ALLOCATION OF ACCOUNT 1903 For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-903-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	818,446	3,217,244	4,035,690	596,889	2,142,331	2,739,220	221,557	1,074,913	1,296,470
12	903920	Accts Rec Sold - Program Fees	0	34,181	34,181	0	22,389	22,389	0	11,792	11,792
12	903930	Accts Rec Sold - Maturity Yield Fees	0	78,096	78,096	0	51,154	51,154	0	26,942	26,942
Total			818,446	3,329,521	4,147,967	596,889	2,215,874	2,812,763	221,557	1,113,647	1,335,204

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.589%	33.411%
W-ALL	12	Net Gas Plant	100.000%	65.502%	34.498%

## RESULTS OF OPERATIONS

## AVISTA UTILITIES

RUN DATE: 5/4/2009

FEDERAL INCOME TAXES--GAS For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis		Report ID: G-FIT-12A		System	Washington	Idaho
Ref/Basis	Description					
	Calculation of Taxable Operating Income:					
G-OPS	Operating Revenue	522,506,880	367,031,747	155,475,133		
G-OPS	Operating & Maintenance Expense	463,146,446	322,819,469	140,326,977		
G-OPS	Book Depreciation & Amortization	11,649,685	7,612,061	4,037,624		
G-OTX	Taxes Other than FIT	20,338,228	17,906,704	2,431,524		
	Net Operating Income Before FIT	27,372,521	18,693,513	8,679,008		
	Less: Interest Expense	0	0	0		
G-SCM	Add: Schedule M Additions	15,190,935	11,065,877	4,125,058		
G-SCM	Less: Schedule M Deductions	30,106,864	19,979,719	10,127,145		
	Taxable Net Operating Income	12,456,592	9,779,671	2,676,921		
	Percent	35%	35%	35%		
	Total Federal Income Tax	4,359,807	3,422,885	936,922		
G-DTE	Deferred FIT	5,929,215	3,570,372	2,358,843		
99	411400 Amortized Investment Tax Credit	-49,308	-30,624	-18,684		
	Total FIT/Deferred FIT & ITC	10,239,714	6,962,633	3,277,081		
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	

GAS SCHEDULE M ITEMS For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-SCM-12A
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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)	9,462,446	2,533,599	11,996,045	6,257,651	1,700,770	7,958,421	3,204,795	832,829	4,037,624
12	997001	Contributions In Aid of Construction	0	326,237	326,237	0	213,692	213,692	0	112,545	112,545
2	997002	Injuries and Damages	0	1,111,000	1,111,000	0	739,804	739,804	0	371,196	371,196
12	997003	Salvage	0	-211,463	-211,463	0	-138,512	-138,512	0	-72,951	-72,951
4	997005	FAS106 Current Retiree Medical Accrual	0	-234,522	-234,522	0	-155,279	-155,279	0	-79,243	-79,243
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
6	997008	DSM Book Amortization	0	437,557	437,557	0	305,962	305,962	0	131,595	131,595
99	997010	Deferred Gas Credit and Refunds	8,106,685	0	8,106,685	6,345,347	0	6,345,347	1,761,338	0	1,761,338
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	58,409	58,409	0	38,673	38,673	0	19,736	19,736
12	997016	1992 Redemptions	0	272,614	272,614	0	178,568	178,568	0	94,046	94,046
4	997020	FAS87 Current Pension Accrual	0	-4,403,100	-4,403,100	0	-2,915,337	-2,915,337	0	-1,487,763	-1,487,763
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	-358,002	0	-358,002	-358,002	0	-358,002	0	0	0
12	997032	Interest Rate Swaps	0	333,678	333,678	0	218,566	218,566	0	115,112	115,112
99	997033	DSM Tariff Rider	-2,013,610	0	-2,013,610	-1,317,503	0	-1,317,503	-696,107	0	-696,107
4	997033	DSM Tariff Rider	0	-118	-118	0	-78	-78	0	-40	-40
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	228,241	228,241	0	161,891	161,891	0	66,350	66,350
99	997065	Amortization of Unbilled Revenue Add-Ins	208,491	0	208,491	212,655	0	212,655	-4,164	0	-4,164
4	997066	Miscellaneous Schedule M Additions	0	-722,768	-722,768	0	-478,552	-478,552	0	-244,216	-244,216
		TOTAL SCHEDULE M ADDITIONS	15,461,571	-270,636	15,190,935	11,195,709	-129,832	11,065,877	4,265,862	-140,804	4,125,058
		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	30,041,500	30,041,500	0	19,936,441	19,936,441	0	10,105,059	10,105,059
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	30,106,864	30,106,864	0	19,979,719	19,979,719	0	10,127,145	10,127,145

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.589%	33.411%
G-ALL	3	Direct Distribution Operating Expense	100.000%	64.164%	35.836%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	69.925%	30.075%
G-ALL	11	Book Depreciation	100.000%	66.363%	33.637%
G-ALL	12	Net Gas Plant	100.000%	65.502%	34.498%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended March 31, 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	8,208,583	5,434,000	2,774,583
99	410100	Deferred Federal Income Tax Exp	-2,179,868	-1,771,637	-408,231
		<b>SUBTOTAL</b>	<b>6,028,715</b>	<b>3,662,363</b>	<b>2,366,352</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	-26,529	-17,562	-8,967
99	411100	Deferred Federal Income Tax Exp	-72,971	-74,429	1,458
		<b>SUBTOTAL</b>	<b>-99,500</b>	<b>-91,991</b>	<b>-7,509</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>5,929,215</b>	<b>3,570,372</b>	<b>2,358,843</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.199%	33.801%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended March 31, 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%	
2	Idaho Capital Structure Ratio			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Cost of Debt		<u>3.516%</u>	<u>3.602%</u>
	Total Weighted Cost		<u>3.516%</u>	<u>3.602%</u>
G-APL	Net Rate Base	268,577,811	177,255,406	91,322,405
	Interest Deduction for FIT Calculation	<u>9,521,733</u>	<u>6,232,300</u>	<u>3,289,433</u>
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 Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-OTX-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408150	R&P Property Tax	0	164,685	164,685	0	116,811	116,811	0	47,874	47,874
		DISTRIBUTION									
99	408110	State Excise Tax	8,574,068	0	8,574,068	8,574,068	0	8,574,068	0	0	0
99	408120	Municipal Occupation & License Tax	9,635,187	0	9,635,187	7,998,880	0	7,998,880	1,636,307	0	1,636,307
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	1,909,058	0	1,909,058	1,198,708	0	1,198,708	710,350	0	710,350
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	27,686	0	27,686	0	0	0	27,686	0	27,686
		TOTAL	20,145,999	0	20,145,999	17,771,656	0	17,771,656	2,374,343	0	2,374,343
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	27,544	27,544	0	18,237	18,237	0	9,307	9,307
		TOTAL TAXES OTHER THAN FIT	20,145,999	192,229	20,338,228	17,771,656	135,048	17,906,704	2,374,343	57,181	2,431,524
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2008									
			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	34,463,930		164,685	34,463,930	11.955%	164,685	0	0.000%	0
G-ALL		Distribution	390,954,532		1,909,058	250,850,463	87.018%	1,198,708	140,104,069	98.149%	710,350
G-ALL		General	5,601,396		27,544	2,959,052	1.027%	14,147	2,642,344	1.851%	13,397
		TOTAL	431,019,858		2,101,287	288,273,445	100.000%	1,377,540	142,746,413	100.000%	723,747

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%

GAS UTILITY PLANT For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	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	2,957,906	2,957,906	0	1,958,459	1,958,459	0	999,447	999,447
4	303110	Misc Intangible Plant--PC Software	0	2,230,895	2,230,895	0	1,477,098	1,477,098	0	753,797	753,797
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,229,545	5,647,444	249,449	3,462,534	3,711,983	168,450	1,767,011	1,935,461
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	474,704	474,704	0	336,708	336,708	0	137,996	137,996
1	351XXX	Structures & Improvements	0	1,130,647	1,130,647	0	801,968	801,968	0	328,679	328,679
1	352XXX	Wells	0	13,336,244	13,336,244	0	9,459,398	9,459,398	0	3,876,846	3,876,846
1	353000	Lines	0	906,084	906,084	0	642,685	642,685	0	263,399	263,399
1	354000	Compressor Station Equipment	0	6,386,805	6,386,805	0	4,530,161	4,530,161	0	1,856,644	1,856,644
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	1,714,521	1,714,521	0	1,216,110	1,216,110	0	498,411	498,411
TOTAL UNDERGROUND STORAGE PLANT			0	24,530,406	24,530,406	0	17,399,418	17,399,418	0	7,130,988	7,130,988
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	13,153	0	13,153	0	0	0	13,153	0	13,153
6	375000	Structures & Improvements	552,257	22,254	574,511	394,670	15,561	410,231	157,587	6,693	164,280
6	376000	Mains	185,855,079	2,512,521	188,367,600	118,476,874	1,756,880	120,233,754	67,378,205	755,641	68,133,846
6	378000	Measuring & Reg Station Equip-General	3,917,457	57,440	3,974,897	2,497,905	40,165	2,538,070	1,419,552	17,275	1,436,827
6	379000	Measuring & Reg Station Equip-City Gate	3,758,696	60,967	3,819,663	730,269	42,631	772,900	3,028,427	18,336	3,046,763
6	380000	Services	126,227,873	0	126,227,873	83,402,025	0	83,402,025	42,825,848	0	42,825,848
6	381000	Meters	48,324,688	0	48,324,688	35,080,590	0	35,080,590	13,244,098	0	13,244,098
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	2,521,553	0	2,521,553	1,979,543	0	1,979,543	542,010	0	542,010
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			371,255,726	2,653,182	373,908,908	242,622,176	1,855,237	244,477,413	128,633,550	797,945	129,431,495
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	210,490	452,371	662,861	118,690	299,519	418,209	91,800	152,852	244,652
4	390XXX	Structures & Improvements	2,040,339	6,507,274	8,547,613	1,178,551	4,308,531	5,487,082	861,788	2,198,743	3,060,531
4	391XXX	Office Furniture & Equipment	0	5,785,471	5,785,471	0	3,830,618	3,830,618	0	1,954,853	1,954,853
4	392XXX	Transportation Equipment	3,666,564	556,649	4,223,213	2,710,977	368,563	3,079,540	955,587	188,086	1,143,673
4	393000	Stores Equipment	162,538	128,571	291,109	113,538	85,128	198,666	49,000	43,443	92,443
4	394000	Tools, Shop & Garage Equipment	1,449,789	1,199,189	2,648,978	991,300	793,995	1,785,295	458,489	405,194	863,683
4	395000	Laboratory Equipment	220,079	461,875	681,954	165,999	305,812	471,811	54,080	156,063	210,143
4	396XXX	Power Operated Equipment	3,496,763	571,888	4,068,651	2,671,351	378,653	3,050,004	825,412	193,235	1,018,647

GAS UTILITY PLANT For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,005,956	3,509,456	4,515,412	477,885	2,323,646	2,801,531	528,071	1,185,810	1,713,881
4	398000	Miscellaneous Equipment	2,170	136,953	139,123	931	90,678	91,609	1,239	46,275	47,514
		TOTAL GENERAL PLANT	12,254,688	19,309,697	31,564,385	8,429,222	12,785,143	21,214,365	3,825,466	6,524,554	10,350,020
		TOTAL PLANT IN SERVICE	383,928,313	51,722,830	435,651,143	251,300,847	35,502,332	286,803,179	132,627,466	16,220,498	148,847,964
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	383,928,313	51,722,830	435,651,143	251,300,847	35,502,332	286,803,179	132,627,466	16,220,498	148,847,964
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,790,082	10,790,082	0	7,653,405	7,653,405	0	3,136,677	3,136,677
G-ADP	1119.X5	Distribution	123,443,360	882,715	124,326,075	81,247,090	617,238	81,864,328	42,196,270	265,477	42,461,747
G-ADP	1119.X6	General Plant - Non-Transportation	4,960,201	3,994,440	8,954,641	3,559,525	2,644,759	6,204,284	1,400,676	1,349,681	2,750,357
G-ADP	1119.X7	General Plant - Transportation	762,223	37,720	799,943	580,067	24,975	605,042	182,156	12,745	194,901
		TOTAL ACCUMULATED DEPRECIATION	129,165,784	15,704,957	144,870,741	85,386,682	10,940,377	96,327,059	43,779,102	4,764,580	48,543,682
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,317,114	2,317,114	0	1,534,184	1,534,184	0	782,930	782,930
99	111X30	Intangible Plant--Distribution Plant	58,202	0	58,202	31,612	0	31,612	26,590	0	26,590
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	19,039	19,039	0	12,606	12,606	0	6,433	6,433
		TOTAL ACCUMULATED AMORTIZATION	58,202	2,336,153	2,394,355	31,612	1,546,790	1,578,402	26,590	789,363	815,953
		NET GAS UTILITY PLANT	254,704,327	33,681,720	288,386,047	165,882,553	23,015,165	188,897,718	88,821,774	10,666,555	99,488,329

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%	69.925%	30.075%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-APL-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	254,704,327	33,681,720	288,386,047	165,882,553	23,015,165	188,897,718	88,821,774	10,666,555	99,488,329
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,244,910	-2,244,910	0	-1,470,461	-1,470,461	0	-774,449	-774,449
12	282900	Deferred F.I.T. - Plant In Service	0	-42,281,461	-42,281,461	0	-27,695,203	-27,695,203	0	-14,586,258	-14,586,258
12	190180	FAS 109 ITC	0	207,879	207,879	0	136,165	136,165	0	71,714	71,714
12	283850	Gas portion of Bond Redemptions	0	-846,957	-846,957	0	-554,774	-554,774	0	-292,183	-292,183
4	190850	Gain on Sale of General Office Bldg--GAS	0	74,360	74,360	0	49,234	49,234	0	25,126	25,126
99	190610	Contrib in Aid of Construction	1,364,285	0	1,364,285	960,472	0	960,472	403,813	0	403,813
		TOTAL ACCUM DEFERRED INCOME TAX	1,364,285	-45,091,089	-43,726,804	960,472	-29,535,039	-28,574,567	403,813	-15,556,050	-15,152,237
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	23,320,451	23,320,451	0	16,541,196	16,541,196	0	6,779,255	6,779,255
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	810,550	0	810,550	531,713	0	531,713	278,837	0	278,837
4	253850	Gain on Sale of General Office Building	0	-212,433	-212,433	0	-140,654	-140,654	0	-71,779	-71,779
		TOTAL OTHER ADJUSTMENTS	810,550	23,108,018	23,918,568	531,713	16,400,542	16,932,255	278,837	6,707,476	6,986,313
		NET RATE BASE	256,879,162	11,698,649	268,577,811	167,374,738	9,880,668	177,255,406	89,504,424	1,817,981	91,322,405

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%	65.502%	34.498%
G-ALL	13	Net Gas General Plant	100.000%	66.048%	33.952%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	24,530,406	24,530,406	0	17,399,418	17,399,418	0	7,130,988	7,130,988
G-PLT	350XXX	Less Land and Land Rights	0	474,704	474,704	0	336,708	336,708	0	137,996	137,996
		Depreciable Underground Storage Plant	0	24,055,702	24,055,702	0	17,062,710	17,062,710	0	6,992,992	6,992,992
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		10,790,082	10,790,082	0			0		
	403X80	Depreciation Expense		443,363	443,363	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	10,790,082	10,790,082	0	7,653,405	7,653,405	0	3,136,677	3,136,677
1	403X80	Depreciation Expense	0	443,363	443,363	0	314,477	314,477	0	128,886	128,886
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	371,255,726	2,653,182	373,908,908	242,622,176	1,855,237	244,477,413	128,633,550	797,945	129,431,495
G-PLT	374000	Less Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	371,170,756	2,653,182	373,823,938	242,561,876	1,855,237	244,417,113	128,608,880	797,945	129,406,825
		Percentage		0.710%	100.000%	65.350%			33.940%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		882,715	124,326,075	81,247,090			42,196,270		
	403X50	Depreciation Expense		62,351	8,781,797	5,738,904			2,980,542		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	123,443,360	882,715	124,326,075	81,247,090	617,238	81,864,328	42,196,270	265,477	42,461,747
6	403X50	Depreciation Expense	8,719,446	62,351	8,781,797	5,738,904	43,599	5,782,503	2,980,542	18,752	2,999,294
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	12,254,688	19,309,697	31,564,385	8,429,222	12,785,143	21,214,365	3,825,466	6,524,554	10,350,020
G-PLT	389XXX	Less Land and Land Rights	210,490	452,371	662,861	118,690	299,519	418,209	91,800	152,852	244,652
G-PLT	392XXX	Less Transportation	3,666,564	556,649	4,223,213	2,710,977	368,563	3,079,540	955,587	188,086	1,143,673
		Depreciable Non-Transport Genl Plant	8,377,634	18,300,677	26,678,311	5,599,555	12,117,061	17,716,616	2,778,079	6,183,616	8,961,695
		Percentage		68.598%	100.000%	20.989%			10.413%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	108X06	Accum Depr--Gas General Plant		3,994,440	5,822,969	1,222,183			606,346		
	108X06	Accum Depr--Gas General Plant - Direct	3,131,672		3,131,672	2,337,342			794,330		
	403X60	Depreciation Expense		1,010,320	1,472,813	309,129			153,364		
	403X60	Depreciation Expense (Direct)	251,199		251,199	189,565			61,634		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	4,960,201	3,994,440	8,954,641	3,559,525	2,644,759	6,204,284	1,400,676	1,349,681	2,750,357
4	403X60	Depreciation Expense	713,692	1,010,320	1,724,012	498,694	668,943	1,167,637	214,998	341,377	556,375
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	3,666,564	556,649	4,223,213	2,710,977	368,563	3,079,540	955,587	188,086	1,143,673
		Percentage		13.181%	100.000%	64.192%			22.627%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		37,720	286,166	183,696			64,751		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	513,776		513,776	396,371			117,405		
	403X70	Depreciation Expense		3,163	23,996	15,404			5,430		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	762,223	37,720	799,943	580,067	24,975	605,042	182,156	12,745	194,901
4	403X70	Depreciation Expense	20,834	3,163	23,997	15,404	2,094	17,498	5,430	1,069	6,499
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%		69.925%				30.075%	
E-ALL	99	Not Allocated		0.000%		0.000%				0.000%	

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 5/4/2009

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended March 31, 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	Utility 7	3,071,229	2,212,636	594,160	264,433
8		Utility 8	0	0	0	0
9		Utility 9	9,703	7,666	2,037	0
		TOTAL	<u>3,080,932</u>	<u>2,220,302</u>	<u>596,197</u>	<u>264,433</u>
7	404X32 PC Software	Utility 7	1,693,655	1,220,177	327,654	145,824
8		Utility 8	124,982	0	86,213	38,769
9		Utility 9	0	0	0	0
		TOTAL	<u>1,818,637</u>	<u>1,220,177</u>	<u>413,867</u>	<u>184,593</u>
7	404X33 PC Software Lease	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	404X50 Leasehold Improvements	Utility 7	10,303	7,423	1,993	887
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		TOTAL	<u>10,303</u>	<u>7,423</u>	<u>1,993</u>	<u>887</u>
1	404X60 Leased Transportation Vehicles	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	5,949,013	4,285,907	1,150,896	512,210
8	Utility 8	116,363	0	80,267	36,096
9	Utility 9	955,779	755,104	200,675	0
		<u>7,021,155</u>	<u>5,041,011</u>	<u>1,431,838</u>	<u>548,306</u>
7	403X70 Utility 7	1,925	1,387	372	166
8	Utility 8	0	0	0	0
9	Utility 9	12,693	10,028	2,665	0
TOTAL ACCOUNT 403		<u>14,618</u>	<u>11,415</u>	<u>3,037</u>	<u>166</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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\*\*\*\*\* 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	389XXX	Land & Land Rights												
		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
		Utility 1	19,860	0	0	0	0	19,860	0	0	19,860	0	0	0
		Utility 2	287,578	0	0	0	0	0	0	0	0	287,578	0	287,578
		Utility 7	2,052,376	0	0	1,478,614	1,478,614	0	0	397,053	397,053	0	176,710	176,710
		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,655,899</b>	<b>371,881</b>	<b>447,332</b>	<b>1,709,538</b>	<b>2,528,751</b>	<b>118,690</b>	<b>91,800</b>	<b>452,371</b>	<b>662,861</b>	<b>287,578</b>	<b>176,710</b>	<b>464,288</b>
99	390XXX	Structures & Improvements												
		Utility 0	2,162,910	443,548	1,120,910	598,452	2,162,910	0	0	0	0	0	0	0
		Utility 1	849,802	0	0	0	0	849,802	0	0	849,802	0	0	0
		Utility 2	2,798,872	0	0	0	0	0	0	0	0	2,798,872	0	2,798,872
		Utility 7	29,838,403	0	0	21,496,779	21,496,779	0	0	5,772,537	5,772,537	0	2,569,086	2,569,086
		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Wa	1,565,769	1,237,020	0	0	1,237,020	328,749	0	0	328,749	0	0	0
		Utility 9 - Idaho	4,104,535	0	3,242,747	0	3,242,747	0	861,788	0	861,788	0	0	0
		Utility 9 - Allocated	3,499,416	0	0	2,764,679	2,764,679	0	0	734,737	734,737	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>44,819,707</b>	<b>1,680,568</b>	<b>4,363,657</b>	<b>24,859,910</b>	<b>30,904,135</b>	<b>1,178,551</b>	<b>861,788</b>	<b>6,507,274</b>	<b>8,547,613</b>	<b>2,798,872</b>	<b>2,569,086</b>	<b>5,367,958</b>
99	391XXX	Office Furniture & Equipment												
		Utility 0	744,730	0	0	744,730	744,730	0	0	0	0	0	0	0
		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 7	28,554,360	0	0	20,571,703	20,571,703	0	0	5,524,126	5,524,126	0	2,458,530	2,458,530
		Utility 8	378,871	0	0	0	0	0	0	261,345	261,345	0	117,526	117,526
		Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,677,961</b>	<b>0</b>	<b>0</b>	<b>21,316,433</b>	<b>21,316,433</b>	<b>0</b>	<b>0</b>	<b>5,785,471</b>	<b>5,785,471</b>	<b>0</b>	<b>2,576,056</b>	<b>2,576,056</b>
99	392XXX	Transportation Equipment												
		Utility 0	9,050,934	3,835,997	1,418,511	3,796,426	9,050,934	0	0	0	0	0	0	0
		Utility 1	3,810,727	0	0	0	0	2,554,043	857,357	399,327	3,810,727	0	0	0
		Utility 2	1,741,088	0	0	0	0	0	0	0	0	1,741,088	0	1,741,088
		Utility 7	116,217	0	0	83,727	83,727	0	0	22,483	22,483	0	10,006	10,006
		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Wa	747,445	590,511	0	0	590,511	156,934	0	0	156,934	0	0	0
		Utility 9 - Idaho	467,850	0	369,620	0	369,620	0	98,230	0	98,230	0	0	0
		Utility 9 - Allocated	642,215	0	0	507,376	507,376	0	0	134,839	134,839	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>16,576,476</b>	<b>4,426,508</b>	<b>1,788,131</b>	<b>4,387,529</b>	<b>10,602,168</b>	<b>2,710,977</b>	<b>955,587</b>	<b>556,649</b>	<b>4,223,213</b>	<b>1,741,088</b>	<b>10,006</b>	<b>1,751,094</b>

COMMON GENERAL PLANT For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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\*\*\*\*\* 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												
		Utility 0	350,100	18,682	25,650	305,768	350,100	0	0	0	0	0	0	0
		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
		Utility 2	56,212	0	0	0	0	0	0	0	0	56,212	0	56,212
		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Wa	139,393	110,126	0	0	110,126	29,267	0	0	29,267	0	0	0
		Utility 9 - Idaho	233,380	0	184,380	0	184,380	0	49,000	0	49,000	0	0	0
		Utility 9 - Allocated	612,360	0	0	483,789	483,789	0	0	128,571	128,571	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,475,716</b>	<b>128,808</b>	<b>210,030</b>	<b>789,557</b>	<b>1,128,395</b>	<b>113,538</b>	<b>49,000</b>	<b>128,571</b>	<b>291,109</b>	<b>56,212</b>	<b>0</b>	<b>56,212</b>
99	394000	Tools, Shop, & Garage Equipment												
		Utility 0	3,366,242	1,289,946	437,857	1,638,439	3,366,242	0	0	0	0	0	0	0
		Utility 1	1,866,301	0	0	0	0	981,958	456,484	427,859	1,866,301	0	0	0
		Utility 2	984,581	0	0	0	0	0	0	0	0	984,581	0	984,581
		Utility 7	1,515,396	0	0	1,091,752	1,091,752	0	0	293,169	293,169	0	130,476	130,476
		Utility 8	608,444	0	0	0	0	0	0	419,705	419,705	0	188,739	188,739
		Utility 9 - Wa	44,496	35,154	0	0	35,154	9,342	0	0	9,342	0	0	0
		Utility 9 - Idaho	9,549	0	7,544	0	7,544	0	2,005	0	2,005	0	0	0
		Utility 9 - Allocated	278,414	0	0	219,958	219,958	0	0	58,456	58,456	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>8,673,423</b>	<b>1,325,100</b>	<b>445,401</b>	<b>2,950,149</b>	<b>4,720,650</b>	<b>991,300</b>	<b>458,489</b>	<b>1,199,189</b>	<b>2,648,978</b>	<b>984,581</b>	<b>319,215</b>	<b>1,303,796</b>
99	395000	Laboratory Equipment												
		Utility 0	2,596,131	318,330	260,550	2,017,251	2,596,131	0	0	0	0	0	0	0
		Utility 1	484,718	0	0	0	0	157,740	51,444	275,534	484,718	0	0	0
		Utility 2	323,066	0	0	0	0	0	0	0	0	323,066	0	323,066
		Utility 7	280,255	0	0	201,907	201,907	0	0	54,218	54,218	0	24,130	24,130
		Utility 8	14,715	0	0	0	0	0	0	10,150	10,150	0	4,565	4,565
		Utility 9 - Wa	39,334	31,075	0	0	31,075	8,259	0	0	8,259	0	0	0
		Utility 9 - Idaho	12,556	0	9,920	0	9,920	0	2,636	0	2,636	0	0	0
		Utility 9 - Allocated	580,934	0	0	458,961	458,961	0	0	121,973	121,973	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,331,709</b>	<b>349,405</b>	<b>270,470</b>	<b>2,678,119</b>	<b>3,297,994</b>	<b>165,999</b>	<b>54,080</b>	<b>461,875</b>	<b>681,954</b>	<b>323,066</b>	<b>28,695</b>	<b>351,761</b>
99	396XXX	Power Operated Equipment												
		Utility 0	21,720,648	10,323,968	5,738,036	5,658,644	21,720,648	0	0	0	0	0	0	0
		Utility 1	3,718,803	0	0	0	0	2,587,627	763,032	368,144	3,718,803	0	0	0
		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
		Utility 7	554,036	0	0	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Wa	398,762	315,038	0	0	315,038	83,724	0	0	83,724	0	0	0
		Utility 9 - Idaho	297,105	0	234,725	0	234,725	0	62,380	0	62,380	0	0	0
		Utility 9 - Allocated	459,898	0	0	363,338	363,338	0	0	96,560	96,560	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>27,193,086</b>	<b>10,639,006</b>	<b>5,972,761</b>	<b>6,421,132</b>	<b>23,032,899</b>	<b>2,671,351</b>	<b>825,412</b>	<b>571,888</b>	<b>4,068,651</b>	<b>43,834</b>	<b>47,702</b>	<b>91,536</b>

COMMON GENERAL PLANT For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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		***** 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
	397XXX	Communication Equipment												
99		Utility 0	35,556,189	4,918,783	1,901,387	28,736,019	35,556,189	0	0	0	0	0	0	0
99		Utility 1	663,108	0	0	0	0	383,111	279,997	0	663,108	0	0	488,001
99		Utility 2	488,001	0	0	0	0	0	0	0	0	488,001	0	488,001
7		Utility 7	6,793,141	0	0	4,894,051	4,894,051	0	0	1,314,201	1,314,201	0	584,889	584,889
8		Utility 8	938,284	0	0	0	0	0	0	647,228	647,228	0	291,056	291,056
9		Utility 9 - Wa	451,392	356,618	0	0	356,618	94,774	0	0	94,774	0	0	0
9		Utility 9 - Idaho	1,181,532	0	933,458	0	933,458	0	248,074	0	248,074	0	0	0
9		Utility 9 - Allocated	7,372,961	0	0	5,824,934	5,824,934	0	0	1,548,027	1,548,027	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>53,444,608</b>	<b>5,275,401</b>	<b>2,834,845</b>	<b>39,455,004</b>	<b>47,565,250</b>	<b>477,885</b>	<b>528,071</b>	<b>3,509,456</b>	<b>4,515,412</b>	<b>488,001</b>	<b>875,945</b>	<b>1,363,946</b>
	398000	Miscellaneous Equipment												
99		Utility 0	3,565	0	2,643	922	3,565	0	0	0	0	0	0	0
99		Utility 1	22,194	0	0	0	0	0	0	22,194	22,194	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	582,816	0	0	419,884	419,884	0	0	112,752	112,752	0	50,180	50,180
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	4,433	3,502	0	0	3,502	931	0	0	931	0	0	0
9		Utility 9 - Idaho	5,900	0	4,661	0	4,661	0	1,239	0	1,239	0	0	0
9		Utility 9 - Allocated	9,560	0	0	7,553	7,553	0	0	2,007	2,007	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>628,468</b>	<b>3,502</b>	<b>7,304</b>	<b>428,359</b>	<b>439,165</b>	<b>931</b>	<b>1,239</b>	<b>136,953</b>	<b>139,123</b>	<b>0</b>	<b>50,180</b>	<b>50,180</b>
		<b>TOTAL GENERAL PLANT</b>	<b>190,477,053</b>	<b>24,200,179</b>	<b>16,339,931</b>	<b>104,995,730</b>	<b>145,535,840</b>	<b>8,429,222</b>	<b>3,825,466</b>	<b>19,309,697</b>	<b>31,564,385</b>	<b>6,723,232</b>	<b>6,653,595</b>	<b>13,376,827</b>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 5/4/2009

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	38,196,053	38,196,053	0	0
99	108X06	Utility 1 - Allocated	681,725	0	681,725	0
99	108X06	Utility 1 - Washington	2,337,342	0	2,337,342	0
99	108X06	Utility 1 - Idaho	794,330	0	794,330	0
99	108X06	Utility 2	1,788,963	0	0	1,788,963
7	108X06	Utility 7	8,920,026	6,426,344	1,725,668	768,014
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-335,428	-241,656	-64,892	-28,880
8	108X06	Utility 8	718,266	0	495,460	222,806
9	108X06	Utility 9	14,217,030	11,232,022	2,985,008	0
Total			<u>67,318,307</u>	<u>55,612,763</u>	<u>8,954,641</u>	<u>2,750,903</u>

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,760,183	5,760,183	0	0
99	108X07	Utility 1 - Allocated	140,383	0	140,383	0
99	108X07	Utility 1 - Washington	396,371	0	396,371	0
99	108X07	Utility 1 - Idaho	117,405	0	117,405	0
99	108X07	Utility 2	877,155	0	0	877,155
7	108X07	Utility 7	25,157	18,124	4,867	2,166
9	108X07	Utility 9	671,155	530,239	140,916	0
Total			<u>7,987,809</u>	<u>6,308,546</u>	<u>799,942</u>	<u>879,321</u>

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 March 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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\*\*\*\*\* ELECTRIC \*\*\*\*\*

\*\*\*\*\* GAS NORTH \*\*\*\*\*

\*\*\*\*\* OREGON \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>611,957</b>	<b>0</b>	<b>0</b>	<b>153,314</b>	<b>153,314</b>	<b>249,449</b>	<b>168,450</b>	<b>40,744</b>	<b>458,643</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	422,256	0	0	422,256	422,256	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	15,289,498	0	0	11,015,166	11,015,166	0	0	2,957,906	2,957,906	0	1,316,426	1,316,426
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>15,758,194</b>	<b>0</b>	<b>0</b>	<b>11,437,422</b>	<b>11,437,422</b>	<b>0</b>	<b>0</b>	<b>2,957,906</b>	<b>2,957,906</b>	<b>46,440</b>	<b>1,316,426</b>	<b>1,362,866</b>
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	1,044,508	0	0	1,044,508	1,044,508	0	0	0	0	0	0	0
99		Utility 1	10,589	0	0	0	0	0	0	10,589	10,589	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	9,028,590	0	0	6,504,557	6,504,557	0	0	1,746,671	1,746,671	0	777,362	777,362
8		Utility 8	686,626	0	0	0	0	0	0	473,635	473,635	0	212,991	212,991
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,770,313</b>	<b>0</b>	<b>0</b>	<b>7,549,065</b>	<b>7,549,065</b>	<b>0</b>	<b>0</b>	<b>2,230,895</b>	<b>2,230,895</b>	<b>0</b>	<b>990,353</b>	<b>990,353</b>
	303120	Misc Intangible Plant-- Leased PC Software												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>		<b>27,140,464</b>	<b>0</b>	<b>0</b>	<b>19,139,801</b>	<b>19,139,801</b>	<b>249,449</b>	<b>168,450</b>	<b>5,229,545</b>	<b>5,647,444</b>	<b>46,440</b>	<b>2,306,779</b>	<b>2,353,219</b>

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	752,426	752,426	0	0
99		Utility 1	3,496	0	3,496	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	11,997	0	0	11,997
99		Utility 2 - California	0	0	0	0
7		Utility 7	10,221,513	7,363,987	1,977,454	880,072
8		Utility 8	487,335	0	336,164	151,171
		<b>Total</b>	<b>11,476,767</b>	<b>8,116,413</b>	<b>2,317,114</b>	<b>1,043,240</b>

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	89,372	64,387	17,290	7,695
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
		<b>Total</b>	<b>97,704</b>	<b>70,970</b>	<b>19,039</b>	<b>7,695</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 5/4/2009

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE For Twelve Months Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	2,957,906	2,957,906	0	1,958,459	1,958,459	0	999,447	999,447
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,230,895	2,230,895	0	1,477,098	1,477,098	0	753,797	753,797
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,188,801	5,188,801	0	3,435,557	3,435,557	0	1,753,244	1,753,244
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,317,114	2,317,114	0			0		
	404X3X	Amortization Expense		1,012,182	1,012,182	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,317,114	2,317,114	0	1,534,184	1,534,184	0	782,930	782,930
4	404X3X	Amortization Expense	0	1,012,182	1,012,182	0	670,176	670,176	0	342,006	342,006
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			66.211%			33.789%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended March 31, 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	-9,868,011	-7,109,310	-1,909,065	-849,636
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,599,567	-1,263,722	-335,845	0
		Total	<u>-11,467,578</u>	<u>-8,373,032</u>	<u>-2,244,910</u>	<u>-849,636</u>

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%