

RESULTS OF OPERATION

A VISTA UTILITIES

RUN DATE: 11/4/2009

GAS RATE OF RETURN		Report ID:
For Twelve Months Ended September 30, 2009		G-ROR-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	18,949,914	11,882,516	7,067,398
		Adjustments			
		Adjusted Gas Net Operating Income	18,949,914	11,882,516	7,067,398
G-APL		Gas Net Adjusted Rate Base	281,183,963	183,233,027	97,950,936
		RATE OF RETURN	6.739%	6.485%	7.215%

GAS ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended September 30, 2009		G-ALL-12A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington		Idaho	
1	Input	System Contract Demand		100,000%	70,930%		29,070%
				218,880	145,613		73,267
2		Number of Customers		100,000%	66,526%		33,474%
		Percent					
3	G-OPS	Direct Distribution Operating Expense		8,876,132	5,989,864		2,886,268
		Percent		100,000%	67,483%		32,517%
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
		Percent		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
		Percent		100,000%	67,041%		32,959%
Total Number of Customers							
		Percent		218,921	145,664		73,257
		Percent		100,000%	66,537%		33,463%
Total Direct Plant							
		Percent		270,603,379	172,560,521		98,042,858
		Percent		100,000%	63,769%		36,231%
Total Four Factor Allocators							
		Percent		400,000%	264,845%		135,155%
		Percent		100,000%	66,211%		33,789%
Underground Storage & Dist Plant							
System							
Washington							
	G-PLT	Underground Storage		30,606,570	21,709,239		8,897,331
	G-PLT	Distribution		391,433,544	252,187,973		139,245,571
5		Total Underground Storage/Dist Plant		422,040,114	273,897,212		148,142,902
		Percent		100,000%	64,898%		35,102%
Idaho							
6	Input	Actual Therms Purchased		266,153,259	187,551,320		78,601,939
		Percent		100,000%	70,467%		29,533%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input		1/1/2009		1/1/2009				
	Elec/Gas North/Oregon 4-Factor							
	Direct O & M Accs 500 - 894	Total	Electric	Gas North	Oregon Gas			
	Direct O & M Accs 901 - 935	43,675,295	38,956,355	2,980,593	1,738,347			
	Direct O & M Accs 901 - 935	38,831,495	25,255,770	9,909,996	3,665,729			
	Direct O & M Accs 901 - 905 Utility 9 Only	2,720,313	1,682,160	1,038,153	XXXXXX			
	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 Accs 500 - 894	50,188,967	40,116,964	6,770,556	3,301,447			
	Direct Labor Accs 901 - 935	4,484,444	3,094,527	399,705	990,212			
	Direct O & M Accs 901 - 905 Utility 9 Only	2,750,127	1,700,596	1,049,531	XXXXXX			
	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							
	Direct O & M Accs 580 - 894	Total	Electric	Gas North	Oregon Gas			
	Direct O & M Accs 901 - 935	4,718,940	0	2,980,593	1,738,347			
	Direct O & M Accs 901 - 905 Utility 9 Only	13,575,725	0	9,909,996	3,665,729			
	Total	1,038,153	0	1,038,153	XXXXXX			
	Percentage	19,332,818	0.000%	72.047%	27.953%			
	Direct Labor Accs 580 - 894	10,072,003	0	6,770,556	3,301,447			
	Direct Labor Accs 901 - 935	1,389,917	0	399,705	990,212			
	Direct O & M Accs 901 - 905 Utility 9 Only	1,049,531	0	1,049,531	XXXXXX			
	Total	12,511,451	0.000%	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%			
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GAS ALLOCATION PERCENTAGES For Twelve Months Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input		1/1/2009	12/31/2008			
Elec/Gas North 4-Factor	Total					
	Direct O & M Accs 580 - 894	41,936,948	38,956,355	2,980,593	0	0
	Direct O & M Accs 901 - 935	35,165,766	25,255,770	9,909,996	0	0
	Adjustments	0	0	0	0	0
Total	77,102,714	64,212,125	12,890,589	0	0	
Percentage	100.000%	83.281%	16.719%	0.000%	0.000%	
Direct Labor Accs 580 - 894						
	Direct Labor Accs 901 - 935	46,887,520	40,116,964	6,770,556	0	0
Total	50,381,752	43,211,491	7,170,261	0	0	
Percentage	100.000%	85.768%	14.232%	0.000%	0.000%	
Number of Customers at 12/31/08						
	Percentage	573,653	354,732	218,921	0	0
Percentage	100.000%	61.837%	38.163%	0.000%	0.000%	
Net Direct Plant Percentage						
	1,969,063,721	1,676,277,657	292,786,064	0	0	
	100.000%	85.131%	14.869%	0.000%	0.000%	
	400,000%	316.017%	83.983%	0.000%	0.000%	
Total Percentage Average (CD AN/ID/W/A)						
	100.000%	79.004%	20.996%	0.000%	0.000%	
Actual Annual Throughput						
	System	Washington	Idaho			
	382,838,600	257,352,440	125,486,160			
	100.000%	67.222%	32.778%			
G-OPS Book Depreciation						
	11,548,018	7,559,555	3,988,463			
Percentage	100.000%	65.462%	34.538%			
G-PLT Net Gas Plant						
	310,061,433	200,775,703	109,285,730			
Percentage	100.000%	64.754%	35.246%			
G-PLT Net Gas General Plant						
	23,891,912	15,651,488	8,240,424			
Percentage	100.000%	65.510%	34.490%			
G-SCM Net Allocated Schedule M's						
	-30,989,387	-20,350,008	-10,639,379			
Percentage	100.000%	65.668%	34.332%			
Input Not Allocated						
	0.000%	0.000%	0.000%			
Sins Plant by Functional Group: (Used to Functionalize R&P Property Tax on Report G-OTX)						
		12/31/2008				
Input	Underground Storage		Washington	Idaho		
Input	Distribution		34,463,930	140,104,069		
Input	General		2,959,052	2,642,344		
Input	TOTAL		288,273,445	142,746,413		

GAS OPERATING STATEMENT
 For Twelve Months Ended September 30, 2009
 Average of Monthly Averages Basis
 Report ID: G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
REVENUES								
SALES OF GAS:								
99	480000	Residential	195,030,986	0	195,030,986	136,672,121	0	136,672,121
99	4812XX	Commercial - Firm & Interruptible	106,999,082	0	106,999,082	76,837,086	0	76,837,086
99	4813XX	Industrial-Firm	5,723,418	0	5,723,418	3,653,680	0	3,653,680
99	481400	Interruptible	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-472,930	0	-472,930	-348,232	0	-348,232
99	484000	Interdepartmental Revenue	529,025	0	476,033	0	476,033	52,992
		TOTAL SALES TO ULTIMATE CUSTOMERS	307,809,581	0	307,809,581	217,290,688	0	217,290,688
OTHER OPERATING REVENUES:								
99	483000	Sales for Resale	131,681,596	0	131,681,596	90,673,145	0	90,673,145
99	483600	Sales for Resale	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	37,371	0	37,371	21,452	0	21,452
99	489300	Transportation For Others	3,790,457	0	3,790,457	3,295,987	0	3,295,987
99	489310	Interdepartmental Revenue	0	0	0	0	0	0
99	493000	Rent from Gas Property	15,125	0	15,125	15,125	0	15,125
1	495000	Other Gas Revenues	7,013,296	87,721	7,101,017	4,856,651	62,221	4,918,872
		TOTAL OTHER OPERATING REVENUES	142,537,845	87,721	142,625,566	98,862,360	62,221	98,924,581
		TOTAL GAS REVENUES	450,347,426	87,721	450,435,147	316,153,048	62,221	316,215,269
PRODUCTION EXPENSES:								
G-804	804/805	City Gate Purchases	322,578,593	0	322,578,593	225,194,496	0	225,194,496
6	808XXX	Net Natural Gas Storage Transactions	25,555,417	0	25,555,417	18,586,393	0	18,586,393
6	811000	Gas Used for Products Extraction	-441,875	0	-441,875	-302,454	0	-302,454
10	813000	Other Gas Expenses	0	1,245,673	1,245,673	837,366	0	837,366
		TOTAL PRODUCTION EXPENSES	347,692,135	1,245,673	348,937,808	243,478,435	837,366	244,315,801
UNDERGROUND STORAGE EXPENSES:								
1	814000	Supervision & Engineering	0	2,896	2,896	0	2,054	2,054
1	824000	Other Expenses	0	299,461	299,461	0	212,408	212,408
1	837000	Other Equipment	0	277,149	277,149	0	196,582	196,582
		TOTAL UNDERGROUND STORAGE OP. EXP	0	579,506	579,506	0	411,044	411,044
G-ADP	404X40	Depreciation Expense	0	552,652	552,652	0	391,996	391,996
1		Amortization Expense	0	227	227	0	161	161
G-OTX		Taxes Other Than FIT	0	140,954	140,954	0	99,979	99,979
		TOTAL UNDERGROUND STORAGE EXP	0	1,273,339	1,273,339	0	903,180	903,180

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/4/2009

GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended September 30, 2009		G-OPS-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** DAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	180,657	402,013	582,670	121,526	271,290	392,816	59,131	130,723	189,854
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,688,037	148,944	1,836,981	1,194,063	100,512	1,294,575	493,974	48,432	542,406
3	875000	Measuring & Reg Sta Exp-General	114,446	0	114,446	59,409	0	59,409	55,037	0	55,037
3	876000	Measuring & Reg Sta Exp-Industrial	3,807	0	3,807	1,837	0	1,837	1,970	0	1,970
3	877000	Measuring & Reg Sta Exp-City Gate	169,721	0	169,721	78,646	0	78,646	91,075	0	91,075
3	878000	Meater & House Regulator Expenses	1,101,553	0	1,101,553	829,579	0	829,579	271,774	0	271,774
3	879000	Customer Installation Expenses	1,458,662	59,729	1,518,391	844,976	40,307	885,283	613,686	19,422	633,108
3	880000	Other Expenses	979,785	583,693	1,563,478	673,295	393,894	1,067,189	306,490	189,799	496,289
3	881000	Rents	60	16,093	16,153	60	10,860	10,920	0	5,233	5,233
MAINTENANCE											
3	885000	Supervision & Engineering	84,099	725	84,824	54,081	489	54,570	30,018	236	30,254
3	887000	Mains	1,390,257	1,870	1,392,127	1,033,529	1,262	1,034,791	356,728	608	357,336
3	889000	Measuring & Reg Sta Exp-General	170,095	4,472	174,567	97,273	3,018	100,291	72,822	1,454	74,276
3	890000	Measuring & Reg Sta Exp-Industrial	216,836	39,371	256,207	116,597	26,569	143,166	100,239	12,802	113,041
3	891000	Measuring & Reg Sta Exp-City Gate	44,019	0	44,019	25,691	0	25,691	18,328	0	18,328
3	892000	Services	664,396	110,552	774,948	374,321	74,604	448,925	290,075	35,948	326,023
3	893000	Meters & House Regulators	608,094	498,819	1,106,913	483,609	336,618	820,227	124,485	162,201	286,686
3	894000	Other Equipment	1,808	23,973	25,781	1,372	16,178	17,550	436	7,795	8,231
TOTAL DISTRIBUTION OPERATING EXP											
GADP		Depreciation	8,876,132	1,890,254	10,766,386	5,989,864	1,275,601	7,265,465	2,886,268	614,653	3,500,921
G-OTX		Taxes Other Than FIT	9,146,664	62,438	9,209,102	5,929,188	43,998	5,973,186	3,217,476	18,440	3,235,916
			19,602,226	0	19,602,226	17,102,143	0	17,102,143	2,500,083	0	2,500,083
		TOTAL DISTRIBUTION EXPENSES	37,625,022	1,952,692	39,577,714	29,021,195	1,319,599	30,340,794	8,603,827	633,093	9,236,920
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	329,544	329,544	0	219,232	219,232	0	110,312	110,312
2	902000	Meter Reading Expenses	1,413,505	47,320	1,460,825	1,262,113	31,480	1,293,593	151,392	15,840	167,232
G-903	903XXX	Customer Records & Collection Expenses	929,567	3,575,964	4,505,531	684,973	2,376,930	3,061,903	244,594	1,199,034	1,443,628
2	904000	Uncollectible Accounts	0	1,565,193	1,565,193	0	1,041,260	1,041,260	0	523,933	523,933
2	905000	Misc Customer Accounts	0	129,756	129,756	0	86,321	86,321	0	43,435	43,435
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,343,072	5,647,777	7,990,849	1,947,086	3,755,223	5,702,309	395,986	1,892,554	2,288,540
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	7,841,007	319,404	8,160,411	6,174,057	212,487	6,386,544	1,666,950	106,917	1,773,867
2	909000	Advertising	0	2,982	2,982	0	1,984	1,984	0	998	998
2	910000	Misc Customer Service & Info Exp	0	68,296	68,296	0	45,435	45,435	0	22,861	22,861
		TOTAL CUSTOMER SERVICE & INFO EXP	7,841,007	390,682	8,231,689	6,174,057	259,906	6,433,963	1,666,950	130,776	1,797,726

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/4/2009

GAS OPERATING STATEMENT
 For Twelve Months Ended September 30, 2009
 Average of Monthly Averages Basis
 Report ID: G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	2,713	346,117	348,830	0	230,258	230,258	2,713	115,859	118,572
2	913000	Advertising	1,882	13,084	14,966	1,882	8,704	10,586	0	4,380	4,380
2	916000	Miscellaneous Sales Expenses	142,371	28,293	170,664	133,166	18,822	153,988	7,205	9,471	16,676
		TOTAL SALES EXPENSES	146,966	387,494	534,460	137,048	257,784	394,832	9,918	129,710	139,628
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	30,561	5,726,474	5,757,035	4,318	3,791,556	3,795,874	26,243	1,934,918	1,961,161
4	921000	Office Supplies & Expenses	47	1,044,253	1,044,300	31	691,410	691,441	16	352,843	352,859
4	922000	Admin. Expenses- Transferred - Credit	0	-29,409	-29,409	0	-19,472	-19,472	0	-9,937	-9,937
4	923000	Outside Services Employed	0	2,933,950	2,933,950	0	1,942,598	1,942,598	0	991,352	991,352
4	924000	Property Insurance Premium	0	280,904	280,904	0	185,989	185,989	0	94,915	94,915
4	925XXX	Injuries and Damages	0	1,596,973	1,596,973	0	1,057,372	1,057,372	0	539,601	539,601
4	926XXX	Employee Pensions and Benefits	55,836	144,218	200,054	55,836	95,488	151,324	0	48,730	48,730
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	1,005,191	200,434	1,205,625	707,755	132,709	840,464	297,436	67,725	365,161
4	930000	Miscellaneous General Expenses	106,680	902,311	1,008,991	94,202	597,429	691,631	12,478	304,882	317,360
4	931000	Rents	15,144	96,725	111,869	14,510	64,043	78,553	634	32,682	33,316
4	933000	Maintenance of General Plant	234,250	1,461,531	1,695,781	141,271	967,694	1,108,965	92,979	493,837	586,816
		TOTAL ADMIN & GEN OPERATING EXP	1,447,709	14,338,364	15,806,073	1,017,923	9,506,816	10,524,739	429,786	4,851,548	5,281,334
G-ADP		Depreciation	748,966	1,037,298	1,786,264	507,568	686,805	1,194,373	241,398	350,493	591,891
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	1,074,979	1,074,979	0	711,754	711,754	0	363,225	363,225
99	404X30	Amortization - Intangible Distribution Plant	8,472	0	8,472	4,648	0	4,648	3,824	0	3,824
99	407X28	Amortization - Decoupling Revenue	-719,653	0	-719,653	-719,653	0	-719,653	0	0	0
99	407329	Decoupling Surcharge	700,835	0	700,835	700,835	0	700,835	0	0	0
G-OTX		Taxes Other than FIT	0	26,163	26,163	0	17,323	17,323	0	8,840	8,840
		TOTAL ADMIN & GENERAL EXPENSES	2,186,329	16,498,797	18,685,126	1,511,321	10,924,018	12,435,339	675,008	5,574,779	6,249,787
		TOTAL EXPENSES BEFORE FIT	397,834,531	27,396,454	425,230,985	282,269,142	18,257,076	300,526,218	115,565,389	9,139,378	124,704,767
		NET OPERATING INCOME BEFORE FIT			25,204,162			15,689,051			9,515,111
G-FIT		FEDERAL INCOME TAX			5,914,561			3,832,799			2,081,762
G-FIT		DEFERRED FEDERAL INCOME TAX			388,995			4,360			384,635
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-49,308			-30,624			-18,684
		GAS NET OPERATING INCOME			18,949,914			11,882,516			7,067,398
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand			100.000%			70.930%			29.070%
G-ALL	2	Number of Customers			100.000%			66.526%			33.474%
G-ALL	3	Direct Distribution Operating Expense			100.000%			67.483%			32.517%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method			100.000%			66.211%			33.789%
G-ALL	6	Actual Therms Purchased			100.000%			70.467%			29.533%
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 September 30, 2009
 Average of Monthly Averages Basis
 Report ID: G-804-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	805110	Gas Exp - Rate Amortizations	-17,167,691	0	-12,303,474	0	-4,864,217	0	-4,864,217
99	805120	Gas Expense - Rate Deferrals	42,697,613	0	30,574,566	0	12,123,047	0	12,123,047
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	263,698,059	0	183,428,609	0	80,269,450	0	80,269,450
1	804001	Pipeline Demand Costs	22,658,317	0	16,071,544	0	6,586,773	0	6,586,773
99	804010	Gas Costs - Fixed Hedge	-411,257	0	-273,724	0	-137,533	0	-137,533
99	804014	GTT Contributions	110,452	0	79,354	0	31,098	0	31,098
99	804017	Transaction Fees	86,717	0	59,816	0	26,901	0	26,901
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	4,141,187	0	2,902,273	0	1,238,914	0	1,238,914
6	804700	Off System Gas Purchases - Bookout	6,765,196	0	4,655,532	0	2,109,664	0	2,109,664
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			322,578,593	0	225,194,496	0	97,384,097	0	97,384,097

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.0000%
G-ALL	6	Actual Therms Purchased	100.0000%
G-ALL	99	Not Allocated	0.0000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/4/2009

ALLOCATION OF ACCOUNT 903	Report ID:
For Twelve Months Ended September 30, 2009	G-903-12A
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	929,567	3,462,181	4,391,748	684,973	2,303,251	2,988,224	244,594	1,158,930	1,403,524
12	903920	Accts Rec Sold - Program Fees	0	65,021	65,021	0	42,104	42,104	0	22,917	22,917
12	903930	Accts Rec Sold - Maturity Yield Fees	0	48,762	48,762	0	31,575	31,575	0	17,187	17,187
Total Account 903			929,567	3,575,964	4,505,531	684,973	2,376,930	3,061,903	244,594	1,199,034	1,443,628

ALLOCATION RATIOS:

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

100.0000%
 100.0000%

66.5266%
 64.7544%

33.4744%
 35.2466%

ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended September 30, 2009
 Average of Monthly Averages Basis

Report ID:
 G-908-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	0	319,404	319,404	0	212,487	212,487	0	106,917	106,917
99	908600	Customer Service & Info Expense	7,174,059	0	7,174,059	5,626,129	0	5,626,129	1,547,930	0	1,547,930
99	908610	Limited Income Tax Refund Program	176,593	0	176,593	176,593	0	176,593	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	66,632	0	66,632	48,756	0	48,756	17,876	0	17,876
99	908990	DSM Amortization	423,723	0	423,723	322,579	0	322,579	101,144	0	101,144
Total Account 908			7,841,007	319,404	8,160,411	6,174,057	212,487	6,386,544	1,666,950	106,917	1,773,867

ALLOCATION RATIOS:
 G-ALL 2 Number of Customers
 G-ALL 99 Not Allocated

100.0000%

66.526%

33.474%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/4/2009

FEDERAL INCOME TAXES--GAS		Report ID:
For Twelve Months Ended September 30, 2009		G-FTT-12A
Average of Monthly Averages Basis		

RefBasis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	450,435,147	316,215,269	134,219,878
G-OPS	Operating & Maintenance Expense	392,846,771	275,048,153	117,798,618
G-OPS	Book Depreciation & Amortization	12,614,871	8,258,620	4,356,251
G-OTX	Taxes Other than FTT	19,769,343	17,219,445	2,549,898
	Net Operating Income Before FTT	25,204,162	15,689,051	9,515,111
	Less: Interest Expense	9,970,666	6,442,473	3,528,193
G-SCM	Add: Schedule M Additions	32,209,483	21,699,631	10,509,852
G-SCM	Less: Schedule M Deductions	30,544,233	19,995,355	10,548,878
	Taxable Net Operating Income	16,898,746	10,950,854	5,947,892
	Percent	35%	35%	35%
	Total Federal Income Tax	5,914,561	3,832,799	2,081,762
G-DTE	Deferred FTT	388,995	4,360	384,635
99	411400 Amortized Investment Tax Credit	-49,308	-30,624	-18,684
	Total FTT/Deferred FTT & ITC	6,254,248	3,806,535	2,447,713

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%
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GAS SCHEDULE M ITEMS		Report ID:
For Twelve Months Ended September 30, 2009		G-SCM-12A
Average of Monthly Averages Basis		

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)	9,904,102	2,729,587	12,633,689	6,441,404	1,836,034	8,277,438	3,462,698	893,553	4,356,251			
12	997001	Contributions in Aid of Construction	0	291,639	291,639	0	188,848	188,848	0	102,791	102,791			
2	997002	Injuries and Damages	0	1,006,000	1,006,000	0	669,252	669,252	0	336,748	336,748			
12	997003	Salvage	0	-148,492	-148,492	0	-96,155	-96,155	0	-52,337	-52,337			
4	997005	FAS106 Current Retiree Medical Accrual	0	-61,875	-61,875	0	-40,968	-40,968	0	-20,907	-20,907			
6	997008	DSM Book Amortization	0	423,723	423,723	0	298,585	298,585	0	125,138	125,138			
99	997010	Deferred Gas Credit and Refunds	25,541,790	0	25,541,790	17,561,395	0	17,561,395	7,980,395	0	7,980,395			
4	997015	Airplane Lease Payments	0	60,064	60,064	0	39,769	39,769	0	20,295	20,295			
12	997016	1992 Redemptions	0	285,081	285,081	0	184,601	184,601	0	100,480	100,480			
4	997020	FAS87 Current Pension Accrual	0	-3,606,535	-3,606,535	0	-2,387,923	-2,387,923	0	-1,218,612	-1,218,612			
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0			
99	997031	Decoupling Mechanism	-139,261	0	-139,261	-139,261	0	-139,261	0	0	0			
12	997032	Interest Rate Swaps	0	335,119	335,119	0	217,003	217,003	0	118,116	118,116			
99	997033	DSM Tariff Rider	-2,774,187	0	-2,774,187	-1,913,571	0	-1,913,571	-860,616	0	-860,616			
4	997033	DSM Tariff Rider	0	787	787	0	521	521	0	266	266			
1	997055	Deferred Gas Exchange	0	-2,092,371	-2,092,371	0	-1,484,119	-1,484,119	0	-608,252	-608,252			
99	997065	Amortization of Unbilled Revenue Add-Ins	66,632	0	66,632	48,756	0	48,756	17,876	0	17,876			
4	997066	Miscellaneous Schedule M Additions	0	332,119	332,119	0	219,899	219,899	0	112,220	112,220			
		TOTAL SCHEDULE M ADDITIONS	32,654,637	-443,154	32,209,483	22,054,284	-354,653	21,699,631	10,600,353	-90,501	10,509,852			
		Schedule M Deductions:												
12	997048	AFUDC	0	0	0	0	0	0	0	0	0			
11	997049	Tax Depreciation	0	30,478,869	30,478,869	0	19,952,077	19,952,077	0	10,526,792	10,526,792			
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	30,544,233	30,544,233	0	19,995,355	19,995,355	0	10,548,878	10,548,878			

ALLOCATION RATIOS:

Account	Description	System %	Washington %	Idaho %
G-ALL 1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL 2	Number of Customers	100.000%	66.526%	33.474%
G-ALL 3	Direct Distribution Operating Expense	100.000%	67.483%	32.517%
G-ALL 4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL 6	Actual Therms Purchased	100.000%	70.467%	29.533%
G-ALL 11	Book Depreciation	100.000%	65.462%	34.538%
G-ALL 12	Net Gas Plant	100.000%	64.754%	35.246%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/4/2009

DEFERRED INCOME TAX EXPENSE--GAS	Report ID: G-DTE-12A
For Twelve Months Ended September 30, 2009	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	System	Washington	Idaho	
14	410100	Deferred Federal Income Tax Expense - Allocated		8,832,280	5,799,982	3,032,298
99	410100	Deferred Federal Income Tax Exp		-8,087,669	-5,560,346	-2,527,323
		SUBTOTAL		744,611	239,636	504,975
14	411100	Deferred Federal Income Tax Expense - Allocated		-332,294	-218,211	-114,083
99	411100	Deferred Federal Income Tax Exp		-23,322	-17,065	-6,257
		SUBTOTAL		-355,616	-235,276	-120,340
		Total Deferred Federal Income Tax Expense		388,995	4,360	384,635

ALLOCATION RATIOS:

Ref/Basis	Account	Description	System	Washington	Idaho	
G-ALL	14	Net Allocated Schedule M's		100.000%	65.668%	34.332%
G-ALL	99	Not Allocated		0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended September 30, 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		3.516%	3.602%
	Total Weighted Cost		3.516%	3.602%
G-APL	Net Rate Base	281,183,963	183,233,027	97,950,936
	Interest Deduction for FIT Calculation	9,970,666	6,442,473	3,528,193

- 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 September 30, 2009
 Average of Monthly Averages Basis
 Report ID: G-OTYX-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
1	408150	UNDERGROUND STORAGE R&P Property Tax	0	140,954	0	99,979	0	40,975
		TOTAL		140,954		99,979		40,975
		DISTRIBUTION						
99	408110	State Excise Tax	8,300,961	0	8,300,961	0	0	0
99	408120	Municipal Occupation & License Tax	9,381,798	0	7,775,205	0	1,606,593	0
99	408130	Excise Tax	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	1,771,170	0	1,025,977	0	745,193	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0
99	409100	State Income Tax	148,297	0	0	0	148,297	0
		TOTAL	19,602,226	0	17,102,143	0	2,500,083	2,500,083
		ADMINISTRATIVE & GENERAL						
4	408150	R&P Property Tax	0	26,163	0	17,323	0	8,840
		TOTAL TAXES OTHER THAN FIT	19,602,226	167,117	17,102,143	117,302	2,500,083	49,815
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 140815--BASED ON PLANT BALANCES AT: 12/31/2008						
G-ALL		Underground Storage	34,463,930	140,954	34,463,930	11,955%	0	0.000%
G-ALL		Distribution	390,954,532	1,771,170	250,850,463	87.018%	140,104,069	98.149%
G-ALL		General	5,601,396	26,163	2,959,052	1.027%	2,642,344	1.851%
		TOTAL	431,019,858	1,938,287	288,273,445	100.000%	142,746,413	100.000%

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand 100.000%
 G-ALL 4 Jurisdictional Four Factor Allocator - Direct Method 100.000%

100.000% 70.930% 29.070%
 100.000% 66.211% 33.789%

GAS UTILITY PLANT		Report ID:
For Twelve Months Ended September 30, 2009		G-PLT-12A
Ref/Basis	Account	Description

***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Direct	Allocated	Direct	Allocated	Direct	Allocated
Total		Total		Total	

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-PL)											
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	3,444,520	3,444,520	0	2,280,651	2,280,651	0	1,163,869	1,163,869
4	303110	Misc Intangible Plant--PC Software	0	2,151,424	2,151,424	0	1,424,479	1,424,479	0	726,945	726,945
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,636,688	6,054,587	249,449	3,732,107	3,981,556	168,450	1,904,581	2,073,031

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	495,281	495,281	0	351,303	351,303	0	143,978	143,978
1	351XXX	Structures & Improvements	0	1,173,468	1,173,468	0	832,341	832,341	0	341,127	341,127
1	352XXX	Wells	0	14,405,527	14,405,527	0	10,217,840	10,217,840	0	4,187,687	4,187,687
1	353000	Lines	0	1,016,679	1,016,679	0	721,130	721,130	0	295,549	295,549
1	354000	Compressor Station Equipment	0	11,209,902	11,209,902	0	7,951,183	7,951,183	0	3,258,719	3,258,719
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	416,536	416,536	0	295,449	295,449	0	121,087	121,087
1	357000	Other Equipment	0	1,715,393	1,715,393	0	1,216,728	1,216,728	0	498,665	498,665
TOTAL UNDERGROUND STORAGE PLANT			0	30,606,570	30,606,570	0	21,709,239	21,709,239	0	8,897,331	8,897,331

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	44,950	0	44,950	229	0	229	44,721	0	44,721
6	375000	Structures & Improvements	570,674	22,254	592,928	408,934	15,682	424,616	161,740	6,572	168,312
6	376000	Mains	193,712,741	2,512,521	196,225,262	122,253,534	1,770,498	124,024,032	71,459,207	742,023	72,201,230
6	378000	Measuring & Reg Station Equip--General	4,124,000	57,440	4,181,440	2,598,136	40,476	2,638,612	1,525,864	16,964	1,542,828
6	379000	Measuring & Reg Station Equip--City Gate	5,118,139	60,967	5,179,106	1,234,314	42,962	1,277,276	3,883,825	18,005	3,901,830
6	380000	Services	129,139,131	0	129,139,131	85,209,361	0	85,209,361	43,929,770	0	43,929,770
6	381000	Meters	53,401,883	0	53,401,883	36,548,327	0	36,548,327	16,853,556	0	16,853,556
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	2,583,874	0	2,583,874	2,005,220	0	2,005,220	578,654	0	578,654
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			388,780,362	2,653,182	391,433,544	230,318,355	1,869,618	232,187,973	138,462,007	783,564	139,245,571

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
GENERAL PLANT: (From C-PL)											
4	389XXXX	Land & Land Rights	449,016	510,892	959,908	357,216	338,267	695,483	91,800	172,625	264,425
4	390XXXX	Structures & Improvements	2,104,049	7,051,612	9,155,661	1,199,497	4,668,943	5,868,440	904,552	2,382,669	3,287,221
4	391XXXX	Office Furniture & Equipment	0	5,906,416	5,906,416	0	3,910,697	3,910,697	0	1,995,719	1,995,719
4	392XXXX	Transportation Equipment	3,915,420	741,236	4,656,656	2,881,498	490,780	3,372,278	1,033,922	250,456	1,284,378
4	393000	Stores Equipment	159,065	132,793	291,858	113,076	87,924	201,000	45,989	44,869	90,858
4	394000	Tools, Shop & Garage Equipment	1,458,127	1,448,796	2,906,923	1,000,420	959,262	1,959,682	457,707	489,534	947,241
4	395000	Laboratory Equipment	165,715	357,250	522,965	124,989	236,539	361,528	40,726	120,711	161,437
4	396XXXX	Power Operated Equipment	3,566,066	593,908	4,159,974	2,713,998	393,232	3,107,230	852,068	200,676	1,052,744

GAS UTILITY PLANT
 For Twelve Months Ended September 30, 2009
 Average of Monthly Averages Basis
 Report ID: G-PL-T-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,398,912	3,585,461	4,984,373	464,021	2,373,970	2,837,991	934,891	1,211,491	2,146,382
4	398000	Miscellaneous Equipment	1,438	108,094	109,532	617	71,570	72,187	821	36,524	37,345
		TOTAL GENERAL PLANT	13,217,808	20,436,458	33,654,266	8,855,332	13,531,184	22,386,516	4,362,476	6,905,274	11,267,750
		TOTAL PLANT IN SERVICE	402,416,069	59,332,898	461,748,967	259,423,136	40,842,148	300,265,284	142,992,933	18,490,750	161,483,683
99	1118XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	402,416,069	59,332,898	461,748,967	259,423,136	40,842,148	300,265,284	142,992,933	18,490,750	161,483,683
		ACCUMULATED DEPRECIATION	0	11,034,750	11,034,750	0	7,826,948	7,826,948	0	3,207,802	3,207,802
G-ADP	1119 X1	Underground Storage	127,267,110	868,761	128,135,871	82,498,999	612,190	83,111,189	44,768,111	256,571	45,024,682
G-ADP	1119 X5	Distribution	5,004,540	3,938,351	8,942,891	3,529,352	2,607,622	6,136,974	1,475,188	1,330,729	2,805,917
G-ADP	1119 X6	General Plant - Non-Transportation	770,583	48,880	819,463	565,690	32,364	598,054	204,893	16,516	221,409
G-ADP	1119 X7	General Plant - Transportation	133,042,233	15,890,742	148,932,975	86,594,041	11,079,124	97,673,165	46,448,192	4,811,618	51,259,810
		TOTAL ACCUMULATED DEPRECIATION	0	2,672,086	2,672,086	0	1,769,215	1,769,215	0	902,871	902,871
G-CAM	111X30	Intangible Plant--Software	62,438	0	62,438	33,936	0	33,936	28,502	0	28,502
99	0111.40	Leasehold Improvements (From Report C-AMM)	0	20,035	20,035	0	13,265	13,265	0	6,770	6,770
		TOTAL ACCUMULATED AMORTIZATION	62,438	2,692,121	2,754,559	33,936	1,782,480	1,816,416	28,502	909,641	938,143
		NET GAS UTILITY PLANT	269,211,231	40,750,035	310,061,433	172,795,159	27,980,544	200,775,703	96,516,239	12,769,491	109,285,730

ALLOCATION RATIOS:

System Contract Demand	Jurisdictional Four Factor Allocator - Direct Method	Actual Terms Purchased	Not Allocated
G-ALL 1	100.0000%	100.0000%	0.0000%
G-ALL 4	70.930%	66.211%	70.467%
G-ALL 6	29.070%	33.789%	29.533%
G-ALL 99	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT		Report ID:
For Twelve Months Ended September 30, 2009		G-APL-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	269,311,398	40,750,035	310,061,433	172,795,159	27,980,544	200,775,703	96,516,239	12,769,491	109,285,730
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,381,785	-2,381,785	0	-1,542,301	-1,542,301	0	-839,484	-839,484
12	282900	Deferred F.I.T. - Plant In Service	0	-45,550,529	-45,550,529	0	-29,495,790	-29,495,790	0	-16,054,739	-16,054,739
12	190180	FAS 109 ITC	0	194,601	194,601	0	126,012	126,012	0	68,589	68,589
12	283850	Gas portion of Bond Redemptions	0	-797,863	-797,863	0	-516,648	-516,648	0	-281,215	-281,215
4	190850	Gain on Sale of General Office Bldg--GAS	0	62,924	62,924	0	41,663	41,663	0	21,261	21,261
99	190610	Contrib in Aid of Construction	1,346,605	0	1,346,605	948,025	0	948,025	398,580	0	398,580
		TOTAL ACCUM DEFERRED INCOME TAX	1,346,605	-48,472,652	-47,126,047	948,025	-31,387,064	-30,439,039	398,580	-17,085,588	-16,687,008
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	17,835,174	17,835,174	0	12,650,489	12,650,489	0	5,184,685	5,184,685
99	186710	DSM Programs	593,154	0	593,154	364,889	0	364,889	228,265	0	228,265
4	253850	Gain on Sale of General Office Building	0	-179,751	-179,751	0	-119,015	-119,015	0	-60,736	-60,736
		TOTAL OTHER ADJUSTMENTS	593,154	17,655,423	18,248,577	364,889	12,531,474	12,896,363	228,265	5,123,949	5,352,214
		NET RATE BASE	271,251,157	9,932,806	281,183,963	174,108,073	9,124,954	183,233,027	97,143,084	807,852	97,950,936

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.0000%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.0000%
G-ALL	12	Net Gas Plant	100.0000%
G-ALL	13	Net Gas General Plant	100.0000%
G-ALL	99	Not Allocated	0.0000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: G-ADP-12A
For Twelve Months Ended September 30, 2009		
Average of Monthly Averages Basis		

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT	350XXX	Plant in Service	0	30,606,570	30,606,570	0	21,709,239	21,709,239	0	8,897,331	8,897,331
G-PLT		Less: Land and Land Rights	0	495,281	495,281	0	351,303	351,303	0	143,978	143,978
		Depreciable Underground Storage Plant	0	30,111,289	30,111,289	0	21,357,936	21,357,936	0	8,753,353	8,753,353
		Percentage		100.000%	100.000%	0.000%			0.000%		

ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/11X40	Accumulated Depreciation		11,034,750	11,034,750	0	0	0	0	0	0
	403X80	Depreciation Expense - JP		552,652	552,652	0	0	0	0	0	0

JURISDICTIONAL ALLOCATION:											
1	108X08/11X40	Accumulated Depreciation	0	11,034,750	11,034,750	0	7,826,948	7,826,948	0	3,207,802	3,207,802
1	403X80	Depreciation Expense - JP	0	552,652	552,652	0	391,996	391,996	0	160,656	160,656

DISTRIBUTION PLANT:											
G-PLT	374000	Plant in Service	388,780,362	2,653,182	391,433,544	250,318,355	1,869,618	252,187,973	138,462,007	783,564	139,245,571
G-PLT		Less: Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	388,695,392	2,653,182	391,348,574	250,258,055	1,869,618	252,127,673	138,437,337	783,564	139,220,901
		Percentage		0.678%	100.000%	64.384%			34.938%		

ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		868,761	128,135,871	82,498,999	0	82,498,999	44,768,111	0	44,768,111
	403X50	Depreciation Expense		62,438	9,209,102	5,929,188	0	5,929,188	3,217,476	0	3,217,476

JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	127,267,110	868,761	128,135,871	82,498,999	612,190	83,111,189	44,768,111	256,571	45,024,682
6	403X50	Depreciation Expense	9,146,664	62,438	9,209,102	5,929,188	43,998	5,973,186	3,217,476	18,440	3,235,916

GENERAL PLANT--NON-TRANSPORTATION											
G-PLT	389XXX	Plant in Service	13,217,808	20,436,458	33,654,266	8,835,332	13,531,184	22,386,516	4,362,476	6,905,274	11,267,750
G-PLT		Less: Land and Land Rights	449,016	510,892	959,908	357,216	338,267	695,483	91,800	172,625	264,425
G-PLT	392XXX	Less: Transportation	3,915,420	741,236	4,656,656	2,881,498	490,780	3,372,278	1,033,922	250,456	1,284,378
		Depreciable Non-Transport Genl Plant	8,853,372	19,184,330	28,037,702	5,616,618	12,702,137	18,318,755	3,236,754	6,482,193	9,718,947
		Percentage		68.424%	100.000%	20.032%			11.544%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID:
For Twelve Months Ended September 30, 2009		G-ADP-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
ALLOATED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accum Dep--Gas General Plant		3,938,351	5,755,803	1,153,002		664,450			
	108X06	Accum Dep--Gas General Plant - Direct	3,187,088		3,187,088	2,376,350		810,738			
	403X60	Depreciation Expense		1,032,927	1,509,598	302,403		174,268			
	403X60	Depreciation Expense (Direct)	249,205		249,205	188,172		61,033			
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,004,540	3,938,351	8,942,891	3,529,352	2,607,622	6,136,974	1,475,188	1,330,729	2,805,917
	4	Depreciation Expense	725,876	1,032,927	1,758,803	490,575	683,911	1,174,486	235,301	349,016	584,317
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant Percentage	3,915,420	741,236	4,656,656	2,881,498	490,780	3,372,278	1,033,922	250,456	1,284,378
				15.918%	100.000%	61.879%			22.203%		
ALLOATED ON DEPRECIABLE PLANT											
C-ADP	1119 X7	Accum Dep--Gas General Transportation Plant		48,880	307,075	190,015		68,180			
	1119 X7	Accum Dep--Gas General Transp Plant - Direct	512,388		512,388	375,675		136,713			
	403X70	Depreciation Expense		4,371	27,462	16,993		6,097			
JURISDICTIONAL ALLOCATION:											
4	1119 X7	Accumulated Depreciation	770,583	48,880	819,463	565,690	32,364	598,054	204,893	16,516	221,409
	4	Depreciation Expense	23,090	4,371	27,461	16,993	2,894	19,887	6,097	1,477	7,574

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.0000%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.0000%
G-ALL	6	Actual Therms Purchased	100.0000%
G-ALL	99	Not Allocated	0.0000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended September 30, 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	3,574,905	2,575,505	691,601	307,799
8		0	0	0	0
9		9,703	7,666	2,037	0
	TOTAL	3,584,608	2,583,171	693,638	307,799
7	404X32 PC Software	1,654,381	1,191,882	320,057	142,442
8		85,773	0	59,166	26,607
9		0	0	0	0
	TOTAL	1,740,154	1,191,882	379,223	169,049
7	404X50 Leasehold Improvements	10,303	7,423	1,993	887
8		0	0	0	0
9		0	0	0	0
	TOTAL	10,303	7,423	1,993	887
	TOTAL	5,335,065	3,782,476	1,074,854	477,735

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.044%	19.346%	8.610%
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	68.980%	31.020%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.004%	20.996%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/4/2009

ALLOCATION OF COMM DEPRECIATION EXPENSE		Report ID:
For Twelve Months Ended September 30, 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	6,149,374	4,430,255	1,189,658	529,461
8	Utility 8	127,275	0	87,794	39,481
9	Utility 9	1,116,590	882,151	234,439	0
TOTAL ACCOUNT 403		7,393,239	5,312,406	1,511,891	568,942
7	403X70 Utility 7	1,952	1,406	378	168
9	Utility 9	13,905	10,986	2,919	0
TOTAL ACCOUNT 403		15,857	12,392	3,297	168

ALLOCATION RATIOS:

Ref/Basis	Description	100.0000%	72.044%	19.346%	8.610%
G-ALL 7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.044%	19.346%	8.610%
G-ALL 8	Gas North/Oregon 4-Factor	100.0000%	0.0000%	68.980%	31.020%
G-ALL 9	Elec/Gas North 4-Factor	100.0000%	79.004%	20.996%	0.0000%

COMMON GENERAL PLANT For Twelve Months Ended September 30, 2009 Average of Monthly Averages Basis		Report ID: C-GRI-12A												
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
*****ELECTRIC*****														
99	389XXX	Land & Land Rights	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 0	258,386	0	0	0	258,386	0	0	0	0	0	0	0
99		Utility 1	397,370	0	0	0	397,370	0	0	0	0	0	0	0
99		Utility 2	2,334,874	0	0	1,696,545	1,696,545	0	0	455,574	455,574	0	0	397,370
7		Utility 7	0	0	0	0	0	0	0	0	0	0	202,755	202,755
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	91,800	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
		TOTAL ACCOUNT	4,306,715	371,881	447,332	1,927,469	2,746,682	357,216	91,800	510,892	959,908	397,370	202,755	600,125
*****GAS NORTH*****														
99	390XXX	Structures & Improvements	2,212,531	450,428	1,146,507	615,596	2,212,531	0	0	0	0	0	0	0
99		Utility 0	865,884	0	0	0	865,884	865,884	0	0	0	0	0	0
99		Utility 1	3,160,830	0	0	0	3,160,830	0	0	0	0	3,160,830	0	3,160,830
99		Utility 2	32,508,580	0	0	23,420,481	23,420,481	0	0	6,289,110	6,289,110	0	0	2,798,989
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	2,798,989
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,588,938	1,255,325	0	0	1,255,325	333,613	0	0	333,613	0	0	0
9		Utility 9 - Idaho	4,308,213	0	3,403,661	0	3,403,661	904,552	904,552	0	904,552	0	0	0
9		Utility 9 - Allocated	3,631,655	0	0	2,869,153	2,869,153	0	0	762,502	762,502	0	0	0
		TOTAL ACCOUNT	48,276,631	1,705,753	4,550,168	26,905,230	33,161,151	1,199,497	904,552	7,051,612	9,155,661	3,160,830	2,798,989	5,959,819
*****OREGON*****														
99	391XXX	Office Furniture & Equipment	832,206	0	0	832,206	832,206	0	0	0	0	0	0	0
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	291,179,286	0	0	21,021,925	21,021,925	0	0	5,645,025	5,645,025	0	2,512,337	2,512,337
8		Utility 8	378,938	0	0	0	0	0	0	261,391	261,391	0	117,547	117,547
9		Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,390,430	0	0	21,854,131	21,854,131	0	0	5,906,416	5,906,416	0	2,629,884	2,629,884
*****TRANSPORTATION*****														
99	392XXX	Transportation Equipment	10,002,556	4,228,552	1,685,750	4,088,254	10,002,556	0	0	0	0	0	0	0
99		Utility 0	4,210,414	0	0	0	4,210,414	0	0	0	0	0	0	0
99		Utility 1	1,915,280	0	0	0	1,915,280	0	0	0	0	1,915,280	0	1,915,280
99		Utility 2	130,138	0	0	108,165	108,165	0	0	29,046	29,046	0	0	12,927
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	790,290	624,361	0	0	624,361	165,929	0	0	165,929	0	0	0
9		Utility 9 - Idaho	510,988	0	403,701	0	403,701	107,287	107,287	0	107,287	0	0	0
9		Utility 9 - Allocated	685,748	0	0	541,768	541,768	0	0	143,980	143,980	0	0	0
		TOTAL ACCOUNT	18,265,414	4,852,913	2,089,451	4,738,187	11,680,551	2,881,498	1,033,922	741,236	4,656,656	1,915,280	12,927	1,928,207

COMMON GENERAL PLANT
 For Twelve Months Ended September 30, 2009
 Average of Monthly Averages Basis
 Report ID:
 C-GPI-12A

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON *****					
				Direct - Wa	Direct - Idaho	Allocated	Direct - Wa	Direct - Idaho	Allocated	Direct - Oregon	Allocated	Total			
99	393000	Stores Equipment	342,677	13,076	17,952	311,649	0	0	0	0	0	0	0	0	0
99		Utility 0	84,271	0	0	0	84,271	0	0	0	0	0	0	0	0
99		Utility 1	57,392	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	137,194	108,389	0	0	28,805	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	219,037	0	173,048	0	0	45,989	0	0	0	0	0	0	0
9		Utility 9 - Allocated	632,470	0	0	499,677	0	0	132,793	0	0	0	0	0	0
		TOTAL ACCOUNT	1,473,041	121,465	191,000	811,326	113,076	45,989	132,793	291,858	57,392	0	0	0	57,392
99	394000	Tools, Shop, & Garage Equipment	3,414,305	1,288,547	434,335	1,691,423	0	0	0	0	0	0	0	0	0
99		Utility 0	1,873,534	0	0	0	991,171	0	0	0	0	0	0	0	0
99		Utility 1	972,539	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	1,987,755	0	0	1,432,058	0	0	0	384,551	0	0	0	0	0
7		Utility 7	835,909	0	0	0	0	0	0	576,610	0	0	0	0	0
8		Utility 8	44,049	34,800	0	0	9,249	0	0	9,249	0	0	0	0	0
9		Utility 9 - Wa	9,528	0	7,528	0	0	2,000	0	0	0	0	0	0	0
9		Utility 9 - Idaho	290,432	0	0	229,453	0	0	60,979	0	0	0	0	0	0
9		Utility 9 - Allocated	9,428,031	1,323,347	441,863	3,352,934	1,000,420	457,707	1,448,796	60,979	0	0	0	0	0
		TOTAL ACCOUNT	9,428,031	1,323,347	441,863	3,352,934	1,000,420	457,707	1,448,796	2,906,923	972,539	430,445	0	0	1,402,984
99	395000	Laboratory Equipment	1,785,406	245,182	171,570	1,368,654	0	0	0	0	0	0	0	0	0
99		Utility 0	367,708	0	0	0	119,662	0	0	0	0	0	0	0	0
99		Utility 1	288,225	0	0	0	39,026	0	0	209,020	0	0	0	0	0
99		Utility 2	321,831	0	0	0	0	0	0	62,261	0	0	0	0	0
7		Utility 7	10,342	0	0	0	0	0	0	7,134	0	0	0	0	0
8		Utility 8	25,370	20,043	0	0	5,327	0	0	7,134	0	0	0	0	0
9		Utility 9 - Wa	8,098	0	6,398	0	0	0	0	5,327	0	0	0	0	0
9		Utility 9 - Idaho	375,477	0	0	296,642	0	1,700	0	1,700	0	0	0	0	0
9		Utility 9 - Allocated	3,182,457	265,225	177,968	1,897,156	124,989	40,726	78,835	78,835	0	0	0	0	0
		TOTAL ACCOUNT	3,182,457	265,225	177,968	1,897,156	124,989	40,726	78,835	522,965	288,225	30,918	0	0	319,143
99	396XXX	Power Operated Equipment	21,908,201	10,566,935	5,791,467	5,549,799	0	0	0	0	0	0	0	0	0
99		Utility 0	3,719,559	0	0	0	2,588,383	0	0	368,144	0	0	0	0	0
99		Utility 1	43,834	0	0	0	765,032	0	0	0	0	0	0	0	0
99		Utility 2	554,036	0	0	399,150	0	0	0	107,184	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	598,282	472,667	0	0	125,615	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	424,064	0	335,028	0	0	89,036	0	0	0	0	0	0	0
9		Utility 9 - Allocated	564,776	0	0	446,196	0	0	118,580	0	0	0	0	0	0
		TOTAL ACCOUNT	27,812,752	11,039,602	6,126,495	6,395,145	2,713,998	852,068	593,908	4,159,974	43,834	47,702	0	0	91,536

COMMON GENERAL PLANT
 For Twelve Months Ended September 30, 2009
 Average of Monthly Averages Basis
 Report ID: C-GPL-12A

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON*****				
				Direct - Wa	Direct - Idaho	Allocated	Direct - Wa	Direct - Idaho	Allocated	Direct - Oregon	Allocated	Total		
99	397XXXX	Communication Equipment	371,168,679	5,350,475	1,927,940	29,890,264	0	0	0	0	0	0	0	0
99		Utility 0	649,982	0	0	0	368,741	0	0	0	0	0	0	0
99		Utility 1	501,361	0	0	0	0	0	0	0	0	0	0	0
7		Utility 2	7,266,641	0	0	5,235,179	0	0	1,405,804	0	0	0	0	0
8		Utility 7	928,272	0	0	0	0	0	640,322	0	0	0	0	0
9		Utility 8	453,799	358,519	0	0	95,280	0	0	0	0	0	0	0
9		Utility 9 - Wa	3,113,213	0	2,459,563	0	0	0	653,650	0	0	0	0	0
9		Utility 9 - Idaho	7,331,561	0	0	5,792,226	0	0	1,539,335	0	0	0	0	0
		Utility 9 - Allocated	57,413,508	5,708,994	4,387,503	40,917,659	464,021	934,891	3,583,461	4,984,373	501,361	913,608	1,414,969	0
		TOTAL ACCOUNT												
		398000 Miscellaneous Equipment	3,169	0	2,400	769	0	0	0	0	0	0	0	0
99		Utility 0	6,528	0	0	0	0	0	6,528	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	515,845	0	0	371,635	0	0	99,795	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	2,939	2,322	0	0	617	0	0	0	0	0	0	0
9		Utility 9 - Wa	3,912	0	3,091	0	0	0	821	0	0	0	0	0
9		Utility 9 - Idaho	8,434	0	0	6,663	0	0	1,771	0	0	0	0	0
		Utility 9 - Allocated	540,827	2,322	5,491	379,067	617	821	1,771	1,09,532	0	44,414	44,414	0
		TOTAL ACCOUNT												
		TOTAL GENERAL PLANT	201,089,826	25,391,502	18,417,271	109,178,314	8,855,332	4,362,476	20,436,438	33,654,286	7,336,831	7,111,642	14,448,473	0

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.0444%	19.3466%	8.6104%
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.0000%	68.9807%	31.0200%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.0046%	20.9966%	0.0000%
G-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%	0.0000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/4/2009

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended September 30, 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	38,411,801	38,411,801	0	0
99	108X06	Utility 1 - Allocated	625,959	0	625,959	0
99	108X06	Utility 1 - Washington	2,376,350	0	2,376,350	0
99	108X06	Utility 1 - Idaho	810,738	0	810,738	0
99	108X06	Utility 2	1,854,377	0	0	1,854,377
7	108X06	Utility 7	8,565,153	6,170,679	1,657,014	737,460
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-340,339	-245,194	-65,842	-29,303
8	108X06	Utility 8	764,691	0	527,484	237,207
9	108X06	Utility 9	14,341,722	11,330,534	3,011,188	0
Total			67,410,452	55,667,820	8,942,891	2,799,741

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,798,033	5,798,033	0	0
99	108X07	Utility 1 - Allocated	153,540	0	153,540	0
99	108X07	Utility 1 - Washington	375,675	0	375,675	0
99	108X07	Utility 1 - Idaho	136,713	0	136,713	0
99	108X07	Utility 2	884,907	0	0	884,907
7	108X07	Utility 7	27,292	19,662	5,280	2,350
9	108X07	Utility 9	706,111	557,856	148,255	0
Total			8,082,271	6,375,551	819,463	887,257

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.044%	19.346%	8.610%
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.0000%	68.980%	31.020%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.004%	20.996%	0.000%
G-ALL	99	Not Allocated	0.0000%	0.0000%	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 September 30, 2009
 Average of Monthly Averages Basis
 Report ID: C-JPL-12A

Ref/Basis	Account	Description	Total	***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON *****									
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total						
99	303000	Intangible Plant	417,899	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 1	194,038	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9	611,957	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,533,314	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	303100	Misc Intangible Plant--Mainframe Software	552,468	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 0	46,440	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 2	17,778,953	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 7	7,255	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 8	18,385,116	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	13,361,137	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	303110	Misc Intangible Plant--PC Software	878,435	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 0	10,589	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 1	8,841,665	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 7	623,841	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 8	10,354,530	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	20,762,775	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	29,351,603	0	0	20,762,775	20,762,775	249,449	168,450	5,636,688	6,054,587	46,440	2,487,801	2,534,241			

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total
G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%			72.044%				19.346%				8.610%	
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%			0.000%				68.980%				31.020%	
G-ALL	9	Elec/Gas North 4-Factor	100.0000%			79.004%				20.996%				0.000%	
G-ALL	99	Not Allocated	0.0000%			0.000%				0.000%				0.000%	

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended September 30, 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 Pkt (111X31, 111X32)						
99		Utility 0	716,432	716,432	0	0
99		Utility 1	4,555	0	4,555	0
99		Utility 2 - Oregon	16,641	0	0	16,641
7		Utility 7	12,091,728	8,711,365	2,339,266	1,041,098
8		Utility 8	475,884	0	328,265	147,619
		Total	13,305,240	9,427,797	2,672,086	1,205,358

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Leasehold Improvements (111X50, 111X60)						
7		Utility 7	94,523	68,098	18,286	8,138
9		Utility 9	8,332	6,583	1,749	0
		Total	102,855	74,681	20,035	8,138

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
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%
G-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 September 30, 2009		
Average of Monthly Averages Basis		

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,444,520	3,444,520	0	2,280,651	2,280,651	0	1,163,869	1,163,869
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,151,424	2,151,424	0	1,424,479	1,424,479	0	726,945	726,945
			0	5,595,944	5,595,944	0	3,705,130	3,705,130	0	1,890,814	1,890,814
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED											
BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,672,086	2,672,086	0			0		
	404X3X	Amortization Expense		1,074,979	1,074,979	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,672,086	2,672,086	0	1,769,215	1,769,215	0	902,871	902,871
4	404X3X	Amortization Expense	0	1,074,979	1,074,979	0	711,754	711,754	0	363,225	363,225

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

66.211% 33.789%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/4/2009

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended September 30, 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	-10,576,124	-7,619,463	-2,046,057	-910,604
9	282900	Utility 9	-1,599,010	-1,263,282	-335,728	0
		Total	-12,175,134	-8,882,745	-2,381,785	-910,604

ALLOCATION RATIOS:

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