

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 2/18/2010

GAS RATE OF RETURN For Twelve Months Ended December 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	20,323,402	12,147,893	8,175,509
		Adjustments			
		Adjusted Gas Net Operating Income	20,323,402	12,147,893	8,175,509
G-APL		Gas Net Adjusted Rate Base	281,412,198	182,388,289	99,023,909
		RATE OF RETURN	7.222%	6.660%	8.256%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
		Number of Customers	12/31/2009	219,412	145,944	73,468
2		Percent		100.000%	66.516%	33.484%
3	G-OPS	Direct Distribution Operating Expense		9,340,501	6,294,471	3,046,030
		Percent		100.000%	67.389%	32.611%
		Jurisdictional Four Factor Allocator - Direct Method				
		Allocation Rate Calculation - Updated	12/31/2009			
		Direct O & M				
		Amount: Accounts 798 - 894		5,078,715	3,398,255	1,680,460
		Amount: Accounts 901 - 935		2,578,531	2,014,387	564,144
		Total		7,657,246	5,412,642	2,244,604
		Percentage		100.000%	70.687%	29.313%
		Direct Labor				
		Amount: Accounts 798 - 894		4,261,786	2,896,217	1,365,569
		Amount: Accounts 901 - 935		1,454,597	1,185,466	269,131
		Total		5,716,383	4,081,683	1,634,700
		Percentage		100.000%	71.403%	28.597%
		Total Number of Customers		220,748	146,742	74,006
		Percentage		100.000%	66.475%	33.525%
		Total Direct Plant		289,695,007	183,112,299	106,582,708
		Percentage		100.000%	63.209%	36.791%
4		Total Four Factor Allocators		400.000%	271.774%	128.226%
		Percent		100.000%	67.943%	32.057%
		Underground Storage & Dist Plant				
				System	Washington	Idaho
	G-PLT	Underground Storage		31,161,627	21,797,559	9,364,068
	G-PLT	Distribution		399,004,618	255,976,590	143,028,028
		Total Underground Storage/Dist Plant		430,166,245	277,774,149	152,392,096
5		Percent		100.000%	64.574%	35.426%
6	Input	Actual Therms Purchased	12/31/2009	268,036,805	188,117,868	79,918,937
		Percent		100.000%	70.184%	29.816%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input		1/1/2009	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor						
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			
Total			85,227,103	65,894,285	13,928,742	5,404,076
Percentage			100.000%	77.316%	16.343%	6.341%
Direct Labor Accts 500 - 894			50,188,967	40,116,964	6,770,556	3,301,447
Direct Labor Accts 901 - 935			4,484,444	3,094,527	399,705	990,212
Direct O & M Accts 901 - 905 Utility 9 Only			2,750,127	1,700,596	1,049,531	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		1/1/2009	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor						
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
Total			19,332,818	0	13,928,742	5,404,076
Percentage			100.000%	0.000%	72.047%	27.953%
Direct Labor Accts 580 - 894			10,072,003	0	6,770,556	3,301,447
Direct Labor Accts 901 - 935			1,389,917	0	399,705	990,212
Direct O & M Accts 901 - 905 Utility 9 Only			1,049,531	0	1,049,531	XXXXXX
Total			12,511,451	0	8,219,792	4,291,659
Percentage			100.000%	0.000%	65.698%	34.302%
Number of Customers at 12/31/08			314,244	0	218,921	95,323
Percentage			100.000%	0.000%	69.666%	30.334%
Net Direct Plant			427,362,633	0	292,786,064	134,576,569
Percentage			100.000%	0.000%	68.510%	31.490%
Total Percentages			400.000%	0.000%	275.921%	124.079%
Average (GD AA)			100.000%	0.000%	68.980%	31.020%
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GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		41,936,948	38,956,355	2,980,593	0
	Direct O & M Accts 901 - 935		35,165,766	25,255,770	9,909,996	0
	Adjustments		0	0	0	0
	Total		77,102,714	64,212,125	12,890,589	0
	Percentage		100.000%	83.281%	16.719%	0.000%
	Direct Labor Accts 580 - 894		46,887,520	40,116,964	6,770,556	0
	Direct Labor Accts 901 - 935		3,494,232	3,094,527	399,705	0
	Total		50,381,752	43,211,491	7,170,261	0
	Percentage		100.000%	85.768%	14.232%	0.000%
	Number of Customers at 12/31/08		573,653	354,732	218,921	0
	Percentage		100.000%	61.837%	38.163%	0.000%
	Net Direct Plant		1,969,063,721	1,676,277,657	292,786,064	0
	Percentage		100.000%	85.131%	14.869%	0.000%
	Total Percentages		400.000%	316.017%	83.983%	0.000%
9	Average (CD AN/ID/WA)		100.000%	79.004%	20.996%	0.000%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12/31/2009	379,742,240	253,123,000	126,619,240	
			100.000%	66.657%	33.343%	
11	G-OPS Book Depreciation Percent		11,765,643	7,681,891	4,083,752	
			100.000%	65.291%	34.709%	
12	G-PLT Net Gas Plant Percent		317,199,918	204,810,794	112,389,124	
			100.000%	64.568%	35.432%	
13	G-PLT Net Gas General Plant Percent		24,919,138	16,592,782	8,326,356	
			100.000%	66.587%	33.413%	
14	G-SCM Net Allocated Schedule M's Percent		-30,489,500	-19,846,370	-10,643,130	
			100.000%	65.092%	34.908%	
99	Input Not Allocated		0.000%	0.000%	0.000%	
	Situa Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)					
		12/31/2008	Washington	Idaho		
Input	Underground Storage		34,463,930			
Input	Distribution		250,850,463	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 December 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	187,088,279	0	187,088,279	131,455,965	0	131,455,965	55,632,314	0	55,632,314
99	4812XX	Commercial - Firm & Interruptible	102,232,910	0	102,232,910	73,400,952	0	73,400,952	28,831,958	0	28,831,958
99	4813XX	Industrial-Firm	4,920,481	0	4,920,481	3,203,892	0	3,203,892	1,716,589	0	1,716,589
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-11,461,899	0	-11,461,899	-8,326,112	0	-8,326,112	-3,135,787	0	-3,135,787
99	484000	Interdepartmental Revenue	494,829	0	494,829	443,649	0	443,649	51,180	0	51,180
TOTAL SALES TO ULTIMATE CUSTOMERS			283,274,600	0	283,274,600	200,178,346	0	200,178,346	83,096,254	0	83,096,254
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	114,437,688	0	114,437,688	78,622,435	0	78,622,435	35,815,253	0	35,815,253
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	36,816	0	36,816	20,363	0	20,363	16,453	0	16,453
99	489300	Transportation For Others	3,841,393	0	3,841,393	3,350,333	0	3,350,333	491,060	0	491,060
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	12,706	0	12,706	12,706	0	12,706	0	0	0
1	495000	Other Gas Revenues	7,775,296	85,043	7,860,339	5,369,848	59,488	5,429,336	2,405,448	25,555	2,431,003
TOTAL OTHER OPERATING REVENUES			126,103,899	85,043	126,188,942	87,375,685	59,488	87,435,173	38,728,214	25,555	38,753,769
TOTAL GAS REVENUES			409,378,499	85,043	409,463,542	287,554,031	59,488	287,613,519	121,824,468	25,555	121,850,023
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	288,223,739	0	288,223,739	201,949,150	0	201,949,150	86,274,589	0	86,274,589
6	808XXX	Net Natural Gas Storage Transactions	14,874,907	0	14,874,907	11,090,894	0	11,090,894	3,784,013	0	3,784,013
6	811000	Gas Used for Products Extraction	-540,439	0	-540,439	-370,557	0	-370,557	-169,882	0	-169,882
10	813000	Other Gas Expenses	0	1,203,645	1,203,645	0	802,314	802,314	0	401,331	401,331
TOTAL PRODUCTION EXPENSES			302,558,207	1,203,645	303,761,852	212,669,487	802,314	213,471,801	89,888,720	401,331	90,290,051
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	614	614	0	429	429	0	185	185
1	824000	Other Expenses	0	277,747	277,747	0	194,284	194,284	0	83,463	83,463
1	837000	Other Equipment	0	298,389	298,389	0	208,723	208,723	0	89,666	89,666
TOTAL UNDERGROUND STORAGE OP. EXP			0	576,750	576,750	0	403,436	403,436	0	173,314	173,314
G-ADP		Depreciation Expense	0	562,541	562,541	0	393,497	393,497	0	169,044	169,044
1	404X40	Amortization Expense	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	196,660	196,660	0	137,564	137,564	0	59,096	59,096
TOTAL UNDERGROUND STORAGE EXP			0	1,336,178	1,336,178	0	934,656	934,656	0	401,522	401,522

GAS OPERATING STATEMENT For Twelve Months Ended December 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	217,317	430,293	647,610	151,139	289,970	441,109	66,178	140,323	206,501
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,839,048	127,592	1,966,640	1,262,080	85,983	1,348,063	576,968	41,609	618,577
3	875000	Measuring & Reg Sta Exp-General	104,542	0	104,542	54,067	0	54,067	50,475	0	50,475
3	876000	Measuring & Reg Sta Exp-Industrial	5,373	0	5,373	1,545	0	1,545	3,828	0	3,828
3	877000	Measuring & Reg Sta Exp-City Gate	204,197	0	204,197	80,242	0	80,242	123,955	0	123,955
3	878000	Meter & House Regulator Expenses	928,948	0	928,948	697,157	0	697,157	231,791	0	231,791
3	879000	Customer Installation Expenses	1,488,428	79,591	1,568,019	847,765	53,636	901,401	640,663	25,955	666,618
3	880000	Other Expenses	1,066,338	747,252	1,813,590	748,538	503,566	1,252,104	317,800	243,686	561,486
3	881000	Rents	60	16,851	16,911	60	11,356	11,416	0	5,495	5,495
MAINTENANCE											
3	885000	Supervision & Engineering	116,683	725	117,408	68,045	489	68,534	48,638	236	48,874
3	887000	Mains	1,464,584	1,962	1,466,546	1,067,564	1,322	1,068,886	397,020	640	397,660
3	889000	Measuring & Reg Sta Exp-General	198,899	0	198,899	122,747	0	122,747	76,152	0	76,152
3	890000	Measuring & Reg Sta Exp-Industrial	216,855	56,877	273,732	131,116	38,329	169,445	85,739	18,548	104,287
3	891000	Measuring & Reg Sta Exp-City Gate	60,597	0	60,597	30,467	0	30,467	30,130	0	30,130
3	892000	Services	754,200	68,855	823,055	464,284	46,401	510,685	289,916	22,454	312,370
3	893000	Meters & House Regulators	670,678	529,541	1,200,219	564,443	356,852	921,295	106,235	172,689	278,924
3	894000	Other Equipment	3,754	25,386	29,140	3,212	17,107	20,319	542	8,279	8,821
TOTAL DISTRIBUTION OPERATING EXP			9,340,501	2,084,925	11,425,426	6,294,471	1,405,011	7,699,482	3,046,030	679,914	3,725,944
G-ADP		Depreciation	9,333,796	62,485	9,396,281	6,024,144	43,854	6,067,998	3,309,652	18,631	3,328,283
G-OTX		Taxes Other Than FIT	19,117,155	0	19,117,155	16,788,340	0	16,788,340	2,328,815	0	2,328,815
TOTAL DISTRIBUTION EXPENSES			37,791,452	2,147,410	39,938,862	29,106,955	1,448,865	30,555,820	8,684,497	698,545	9,383,042
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	350,438	350,438	0	233,097	233,097	0	117,341	117,341
2	902000	Meter Reading Expenses	1,477,047	63,831	1,540,878	1,326,755	42,458	1,369,213	150,292	21,373	171,665
G-903	903XXX	Customer Records & Collection Expenses	989,380	3,711,155	4,700,535	730,014	2,467,002	3,197,016	259,366	1,244,153	1,503,519
2	904000	Uncollectible Accounts	0	1,688,512	1,688,512	0	1,123,131	1,123,131	0	565,381	565,381
2	905000	Misc Customer Accounts	0	151,122	151,122	0	100,520	100,520	0	50,602	50,602
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,466,427	5,965,058	8,431,485	2,056,769	3,966,208	6,022,977	409,658	1,998,850	2,408,508
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	9,425,716	328,921	9,754,637	7,331,112	218,785	7,549,897	2,094,604	110,136	2,204,740
2	909000	Advertising	0	1,823	1,823	0	1,213	1,213	0	610	610
2	910000	Misc Customer Service & Info Exp	0	90,480	90,480	0	60,184	60,184	0	30,296	30,296
TOTAL CUSTOMER SERVICE & INFO EXP			9,425,716	421,224	9,846,940	7,331,112	280,182	7,611,294	2,094,604	141,042	2,235,646

GAS OPERATING STATEMENT For Twelve Months Ended December 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	-74	441,300	441,226	0	293,535	293,535	-74	147,765	147,691
2	913000	Advertising	0	70,537	70,537	0	46,918	46,918	0	23,619	23,619
2	916000	Miscellaneous Sales Expenses	151,958	38,099	190,057	141,199	25,342	166,541	10,759	12,757	23,516
TOTAL SALES EXPENSES			151,884	549,936	701,820	141,199	365,795	506,994	10,685	184,141	194,826
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	34,310	5,708,689	5,742,999	4,477	3,878,655	3,883,132	29,833	1,830,034	1,859,867
4	921000	Office Supplies & Expenses	30	1,015,446	1,015,476	14	689,924	689,938	16	325,522	325,538
4	922000	Admin. Expenses Transferred - Credit	0	-31,272	-31,272	0	-21,247	-21,247	0	-10,025	-10,025
4	923000	Outside Services Employed	0	2,968,558	2,968,558	0	2,016,927	2,016,927	0	951,631	951,631
4	924000	Property Insurance Premium	0	299,706	299,706	0	203,629	203,629	0	96,077	96,077
4	925XXX	Injuries and Damages	0	782,336	782,336	0	531,543	531,543	0	250,793	250,793
4	926XXX	Employee Pensions and Benefits	56,203	137,644	193,847	56,203	93,519	149,722	0	44,125	44,125
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	963,973	211,692	1,175,665	688,499	143,830	832,329	275,474	67,862	343,336
4	930000	Miscellaneous General Expenses	93,057	873,214	966,271	82,105	593,288	675,393	10,952	279,926	290,878
4	931000	Rents	19,592	73,710	93,302	18,841	50,081	68,922	751	23,629	24,380
4	935000	Maintenance of General Plant	235,503	1,449,338	1,684,841	139,598	984,724	1,124,322	95,905	464,614	560,519
TOTAL ADMIN & GEN OPERATING EXP			1,402,668	13,489,061	14,891,729	989,737	9,164,873	10,154,610	412,931	4,324,188	4,737,119
G-ADP		Depreciation	753,489	1,053,332	1,806,821	504,731	715,665	1,220,396	248,758	337,667	586,425
4	404X50	Amortization - Leasehold Imp (1404.60)	0	1,993	1,993	0	1,354	1,354	0	639	639
G-CAM		Amortization - Intangible Plant--Software	0	1,137,475	1,137,475	0	772,835	772,835	0	364,640	364,640
99	404X30	Amortization - Intangible Distribution Plant	8,547	0	8,547	4,723	0	4,723	3,824	0	3,824
99	407X28	Amortization - Decoupling Revenue	-269,782	0	-269,782	-269,782	0	-269,782	0	0	0
99	407329	Decoupling Surcharge	710,086	0	710,086	710,086	0	710,086	0	0	0
G-OTX		Taxes Other than FIT	0	29,999	29,999	0	20,382	20,382	0	9,617	9,617
TOTAL ADMIN & GENERAL EXPENSES			2,605,008	15,711,860	18,316,868	1,939,495	10,675,109	12,614,604	665,513	5,036,751	5,702,264
TOTAL EXPENSES BEFORE FIT			354,998,694	27,335,311	382,334,005	253,245,017	18,473,129	271,718,146	101,753,677	8,862,182	110,615,859
NET OPERATING INCOME BEFORE FIT					27,129,537			15,895,373			11,234,164
G-FIT		FEDERAL INCOME TAX			4,085,932			2,524,751			1,561,181
G-FIT		DEFERRED FEDERAL INCOME TAX			2,769,511			1,253,353			1,516,158
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-49,308			-30,624			-18,684
GAS NET OPERATING INCOME					20,323,402			12,147,893			8,175,509

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.516%	33.484%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.389%	32.611%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.184%	29.816%
G-ALL	10	Actual Annual Throughput	100.000%	66.657%	33.343%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Twelve Months Ended December 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	-28,191,882	0	-28,191,882	-19,597,013	0	-19,597,013	-8,594,869	0	-8,594,869
99	805120	Gas Expense - Rate Deferrals	43,635,437	0	43,635,437	31,753,544	0	31,753,544	11,881,893	0	11,881,893
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	237,111,533	0	237,111,533	164,743,150	0	164,743,150	72,368,383	0	72,368,383
1	804001	Pipeline Demand Costs	23,239,726	0	23,239,726	16,442,033	0	16,442,033	6,797,693	0	6,797,693
99	804010	Gas Costs - Fixed Hedge	-87,841	0	-87,841	-53,417	0	-53,417	-34,424	0	-34,424
99	804014	GTI Contributions	105,773	0	105,773	71,791	0	71,791	33,982	0	33,982
99	804017	Transaction Fees	82,497	0	82,497	56,900	0	56,900	25,597	0	25,597
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	4,440,150	0	4,440,150	3,106,489	0	3,106,489	1,333,661	0	1,333,661
6	804700	Off System Gas Purchases - Bookout	7,888,346	0	7,888,346	5,425,673	0	5,425,673	2,462,673	0	2,462,673
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			288,223,739	0	288,223,739	201,949,150	0	201,949,150	86,274,589	0	86,274,589

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	70.184%	29.816%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 2/18/2010

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended December 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	989,380	3,633,656	4,623,036	730,014	2,416,963	3,146,977	259,366	1,216,693	1,476,059
12	903920	Accts Rec Sold - Program Fees	0	75,375	75,375	0	48,668	48,668	0	26,707	26,707
12	903930	Accts Rec Sold - Maturity Yield Fees	0	2,124	2,124	0	1,371	1,371	0	753	753
Total Account 903			989,380	3,711,155	4,700,535	730,014	2,467,002	3,197,016	259,366	1,244,153	1,503,519

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.516%	33.484%
G-ALL	12	Net Gas Plant	100.000%	64.568%	35.432%

ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended December 31, 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	12,346	328,921	341,267	12,346	218,785	231,131	0	110,136	110,136
99	908600	Customer Service & Info Expense	8,194,843	0	8,194,843	6,358,927	0	6,358,927	1,835,916	0	1,835,916
99	908610	Limited Income Tax Refund Program	234,393	0	234,393	234,393	0	234,393	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	575,325	0	575,325	417,781	0	417,781	157,544	0	157,544
99	908990	DSM Amortization	408,809	0	408,809	307,665	0	307,665	101,144	0	101,144
Total Account 908			9,425,716	328,921	9,754,637	7,331,112	218,785	7,549,897	2,094,604	110,136	2,204,740

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.516%	33.484%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Twelve Months Ended December 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		409,463,542	287,613,519	121,850,023
G-OPS	Operating & Maintenance Expense		349,636,002	245,870,594	103,765,408
G-OPS	Book Depreciation & Amortization		13,354,189	8,901,266	4,452,923
G-OTX	Taxes Other than FIT		19,343,814	16,946,286	2,397,528
	Net Operating Income Before FIT		27,129,537	15,895,373	11,234,164
	Less: Interest Expense		9,680,561	6,412,772	3,267,789
G-SCM	Add: Schedule M Additions		28,360,721	20,020,186	8,340,535
G-SCM	Less: Schedule M Deductions		34,135,606	22,289,212	11,846,394
	Taxable Net Operating Income		11,674,091	7,213,575	4,460,516
	Percent		35%	35%	35%
	Total Federal Income Tax		4,085,932	2,524,751	1,561,181
G-DTE	Deferred FIT		2,769,511	1,253,353	1,516,158
99	411400 Amortized Investment Tax Credit		-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC		6,806,135	3,747,480	3,058,655
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: G-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	10,095,832	2,818,053	12,913,885	6,533,598	1,927,364	8,460,962	3,562,234	890,689	4,452,923
12	997001	Contributions In Aid of Construction	0	332,288	332,288	0	214,552	214,552	0	117,736	117,736
2	997002	Injuries and Damages	0	-64,321	-64,321	0	-42,784	-42,784	0	-21,537	-21,537
12	997003	Salvage	0	-205,520	-205,520	0	-132,700	-132,700	0	-72,820	-72,820
4	997005	FAS106 Current Retiree Medical Accrual	0	-108,595	-108,595	0	-73,783	-73,783	0	-34,812	-34,812
6	997008	DSM Book Amortization	0	408,809	408,809	0	286,919	286,919	0	121,890	121,890
99	997010	Deferred Gas Credit and Refunds	15,447,870	0	15,447,870	11,439,282	0	11,439,282	4,008,588	0	4,008,588
4	997015	Airplane Lease Payments	0	60,923	60,923	0	41,393	41,393	0	19,530	19,530
12	997016	1992 Redemptions	0	284,669	284,669	0	183,805	183,805	0	100,864	100,864
4	997020	FAS87 Current Pension Accrual	0	399,976	399,976	0	271,756	271,756	0	128,220	128,220
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	435,987	0	435,987	435,987	0	435,987	0	0	0
12	997032	Interest Rate Swaps	0	333,393	333,393	0	215,265	215,265	0	118,128	118,128
99	997033	DSM Tariff Rider	-1,895,960	0	-1,895,960	-1,304,865	0	-1,304,865	-591,095	0	-591,095
4	997033	DSM Tariff Rider	0	-27	-27	0	-18	-18	0	-9	-9
1	997055	Deferred Gas Exchange	0	-1,597,806	-1,597,806	0	-1,117,665	-1,117,665	0	-480,141	-480,141
99	997065	Amortization of Unbilled Revenue Add-Ins	575,325	0	575,325	417,781	0	417,781	157,544	0	157,544
4	997066	Miscellaneous Schedule M Additions	0	984,264	984,264	0	668,738	668,738	0	315,526	315,526
TOTAL SCHEDULE M ADDITIONS			24,714,615	3,646,106	28,360,721	17,577,344	2,442,842	20,020,186	7,137,271	1,203,264	8,340,535
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	34,070,242	34,070,242	0	22,244,802	22,244,802	0	11,825,440	11,825,440
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	44,410	44,410	0	20,954	20,954
TOTAL SCHEDULE M DEDUCTIONS			0	34,135,606	34,135,606	0	22,289,212	22,289,212	0	11,846,394	11,846,394

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.516%	33.484%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.389%	32.611%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.184%	29.816%
G-ALL	11	Book Depreciation	100.000%	65.291%	34.709%
G-ALL	12	Net Gas Plant	100.000%	64.568%	35.432%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended December 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	8,203,364	5,339,734	2,863,630
99	410100	Deferred Federal Income Tax Exp	-5,058,293	-3,826,770	-1,231,523
		SUBTOTAL	<u>3,145,071</u>	<u>1,512,964</u>	<u>1,632,107</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-174,197	-113,388	-60,809
99	411100	Deferred Federal Income Tax Exp	-201,363	-146,223	-55,140
		SUBTOTAL	<u>-375,560</u>	<u>-259,611</u>	<u>-115,949</u>
		Total Deferred Federal Income Tax Expense	<u><u>2,769,511</u></u>	<u><u>1,253,353</u></u>	<u><u>1,516,158</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.092%	34.908%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended December 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			50.00%
3	Cost of Debt		6.547%	6.600%
	Total Cost of Debt		3.516%	3.300%
	Total Weighted Cost		3.516%	3.300%
G-APL	Net Rate Base	281,412,198	182,388,289	99,023,909
	Interest Deduction for FIT Calculation	9,680,561	6,412,772	3,267,789
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: G-OTX-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408150	R&P Property Tax	0	196,660	196,660	0	137,564	137,564	0	59,096	59,096
		DISTRIBUTION									
99	408110	State Excise Tax	7,886,533	0	7,886,533	7,886,533	0	7,886,533	0	0	0
99	408120	Municipal Occupation & License Tax	9,014,756	0	9,014,756	7,470,361	0	7,470,361	1,544,395	0	1,544,395
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	2,126,332	0	2,126,332	1,431,446	0	1,431,446	694,886	0	694,886
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	89,534	0	89,534	0	0	0	89,534	0	89,534
		TOTAL	19,117,155	0	19,117,155	16,788,340	0	16,788,340	2,328,815	0	2,328,815
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	29,999	29,999	0	20,382	20,382	0	9,617	9,617
		TOTAL TAXES OTHER THAN FIT	19,117,155	226,659	19,343,814	16,788,340	157,946	16,946,286	2,328,815	68,713	2,397,528

	Plant	Percent	Tax	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
				Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2008												
G-ALL	Underground Storage		34,463,930		196,660	34,463,930	11.955%	196,660	0	0.000%	0	
G-ALL	Distribution		390,954,532		2,126,332	250,850,463	87.018%	1,431,446	140,104,069	98.149%	694,886	
G-ALL	General		5,601,396		29,999	2,959,052	1.027%	16,894	2,642,344	1.851%	13,105	
	TOTAL		431,019,858		2,352,991	288,273,445	100.000%	1,645,000	142,746,413	100.000%	707,991	

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%

GAS UTILITY PLANT For Twelve Months Ended December 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	C-IPL	Misc Intangible Plt- (303000)	417,899	40,744	458,643	249,449	27,683	277,132	168,450	13,061	181,511
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	3,764,295	3,764,295	0	2,557,575	2,557,575	0	1,206,720	1,206,720
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,126,405	2,126,405	0	1,444,743	1,444,743	0	681,662	681,662
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,931,444	6,349,343	249,449	4,030,001	4,279,450	168,450	1,901,443	2,069,893
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	495,369	495,369	0	346,511	346,511	0	148,858	148,858
1	351XXX	Structures & Improvements	0	1,213,046	1,213,046	0	848,526	848,526	0	364,520	364,520
1	352XXX	Wells	0	14,509,758	14,509,758	0	10,149,576	10,149,576	0	4,360,182	4,360,182
1	353000	Lines	0	1,033,324	1,033,324	0	722,810	722,810	0	310,514	310,514
1	354000	Compressor Station Equipment	0	11,613,387	11,613,387	0	8,123,564	8,123,564	0	3,489,823	3,489,823
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	121,562	121,562	0	52,222	52,222
1	356000	Purification Equipment	0	416,536	416,536	0	291,367	291,367	0	125,169	125,169
1	357000	Other Equipment	0	1,706,423	1,706,423	0	1,193,643	1,193,643	0	512,780	512,780
TOTAL UNDERGROUND STORAGE PLANT			0	31,161,627	31,161,627	0	21,797,559	21,797,559	0	9,364,068	9,364,068
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	61,007	0	61,007	503	0	503	60,504	0	60,504
6	375000	Structures & Improvements	581,352	22,254	603,606	418,972	15,619	434,591	162,380	6,635	169,015
6	376000	Mains	197,189,868	2,512,521	199,702,389	124,253,424	1,763,388	126,016,812	72,936,444	749,133	73,685,577
6	378000	Measuring & Reg Station Equip-General	4,217,482	57,440	4,274,922	2,661,777	40,314	2,702,091	1,555,705	17,126	1,572,831
6	379000	Measuring & Reg Station Equip-City Gate	5,748,683	60,967	5,809,650	1,579,690	42,789	1,622,479	4,168,993	18,178	4,187,171
6	380000	Services	130,463,628	0	130,463,628	86,038,002	0	86,038,002	44,425,626	0	44,425,626
6	381000	Meters	55,412,284	0	55,412,284	37,102,213	0	37,102,213	18,310,071	0	18,310,071
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	2,592,162	0	2,592,162	1,999,599	0	1,999,599	592,563	0	592,563
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			396,351,436	2,653,182	399,004,618	254,114,480	1,862,110	255,976,590	142,236,956	791,072	143,028,028
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	568,307	580,662	1,148,969	476,507	394,519	871,026	91,800	186,143	277,943
4	390XXX	Structures & Improvements	2,140,212	7,401,305	9,541,517	1,225,539	5,028,669	6,254,208	914,673	2,372,636	3,287,309
4	391XXX	Office Furniture & Equipment	0	6,023,298	6,023,298	0	4,092,409	4,092,409	0	1,930,889	1,930,889
4	392XXX	Transportation Equipment	4,008,504	832,104	4,840,608	2,955,303	565,356	3,520,659	1,053,201	266,748	1,319,949
4	393000	Stores Equipment	157,628	142,855	300,483	112,894	97,060	209,954	44,734	45,795	90,529
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,551,288	3,006,382	998,393	1,053,992	2,052,385	456,701	497,296	953,997
4	395000	Laboratory Equipment	143,062	313,762	456,824	107,901	213,179	321,080	35,161	100,583	135,744
4	396XXX	Power Operated Equipment	3,599,583	603,096	4,202,679	2,734,944	409,762	3,144,706	864,639	193,334	1,057,973

GAS UTILITY PLANT For Twelve Months Ended December 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
4	397XXX	Communications Equipment	1,576,420	3,635,105	5,211,525	465,263	2,469,799	2,935,062	1,111,157	1,165,306	2,276,463
4	398000	Miscellaneous Equipment	1,134	96,006	97,140	486	65,229	65,715	648	30,777	31,425
		TOTAL GENERAL PLANT	13,649,944	21,179,481	34,829,425	9,077,230	14,389,974	23,467,204	4,572,714	6,789,507	11,362,221
		TOTAL PLANT IN SERVICE	410,419,279	60,925,734	471,345,013	263,441,159	42,079,644	305,520,803	146,978,120	18,846,090	165,824,210
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0
		TOTAL PLANT IN SERVICE	410,419,279	60,925,734	471,345,013	263,441,159	42,079,644	305,520,803	146,978,120	18,846,090	165,824,210
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,161,521	11,161,521	0	7,807,484	7,807,484	0	3,354,037	3,354,037
G-ADP	1119.X5	Distribution	129,240,580	865,203	130,105,783	83,413,420	607,234	84,020,654	45,827,160	257,969	46,085,129
G-ADP	1119.X6	General Plant - Non-Transportation	5,066,482	4,008,932	9,075,414	3,550,671	2,723,789	6,274,460	1,515,811	1,285,143	2,800,954
G-ADP	1119.X7	General Plant - Transportation	780,321	54,552	834,873	562,898	37,064	599,962	217,423	17,488	234,911
		TOTAL ACCUMULATED DEPRECIATION	135,087,383	16,090,208	151,177,591	87,526,989	11,175,571	98,702,560	47,560,394	4,914,637	52,475,031
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,882,411	2,882,411	0	1,958,397	1,958,397	0	924,014	924,014
99	111X30	Intangible Plant--Distribution Plant	64,559	0	64,559	35,101	0	35,101	29,458	0	29,458
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	20,534	20,534	0	13,951	13,951	0	6,583	6,583
		TOTAL ACCUMULATED AMORTIZATION	64,559	2,902,945	2,967,504	35,101	1,972,348	2,007,449	29,458	930,597	960,055
		NET GAS UTILITY PLANT	275,267,337	41,932,581	317,199,918	175,879,069	28,931,725	204,810,794	99,388,268	13,000,856	112,389,124

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.184%	29.816%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: G-APL-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	275,267,337	41,932,581	317,199,918	175,879,069	28,931,725	204,810,794	99,388,268	13,000,856	112,389,124
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,481,345	-2,481,345	0	-1,602,155	-1,602,155	0	-879,190	-879,190
12	282900	Deferred F.I.T. - Plant In Service	0	-46,349,506	-46,349,506	0	-29,926,949	-29,926,949	0	-16,422,557	-16,422,557
12	190180	FAS 109 ITC	0	187,962	187,962	0	121,363	121,363	0	66,599	66,599
12	283850	Gas portion of Bond Redemptions	0	-772,967	-772,967	0	-499,089	-499,089	0	-273,878	-273,878
4	190850	Gain on Sale of General Office Bldg--GAS	0	57,206	57,206	0	38,867	38,867	0	18,339	18,339
99	190610	Contrib in Aid of Construction	1,179,646	0	1,179,646	830,484	0	830,484	349,162	0	349,162
		TOTAL ACCUM DEFERRED INCOME TAX	1,179,646	-49,358,650	-48,179,004	830,484	-31,867,963	-31,037,479	349,162	-17,490,687	-17,141,525
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	12,065,606	12,065,606	0	8,439,891	8,439,891	0	3,625,715	3,625,715
99	186710	DSM Programs	489,088	0	489,088	286,109	0	286,109	202,979	0	202,979
4	253850	Gain on Sale of General Office Building	0	-163,410	-163,410	0	-111,026	-111,026	0	-52,384	-52,384
		TOTAL OTHER ADJUSTMENTS	489,088	11,902,196	12,391,284	286,109	8,328,865	8,614,974	202,979	3,573,331	3,776,310
		NET RATE BASE	276,936,071	4,476,127	281,412,198	176,995,662	5,392,627	182,388,289	99,940,409	-916,500	99,023,909

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	12	Net Gas Plant	100.000%	64.568%	35.432%
G-ALL	13	Net Gas General Plant	100.000%	66.587%	33.413%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended December 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
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	31,161,627	31,161,627	0	21,797,559	21,797,559	0	9,364,068	9,364,068
G-PLT	350XXX	Less: Land and Land Rights	0	495,369	495,369	0	346,511	346,511	0	148,858	148,858
		Depreciable Underground Storage Plant	0	30,666,258	30,666,258	0	21,451,048	21,451,048	0	9,215,210	9,215,210
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,161,521	11,161,521	0			0		
	403X80	Depreciation Expense - JP		562,541	562,541	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,161,521	11,161,521	0	7,807,484	7,807,484	0	3,354,037	3,354,037
1	403X80	Depreciation Expense - JP	0	562,541	562,541	0	393,497	393,497	0	169,044	169,044
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	396,351,436	2,653,182	399,004,618	254,114,480	1,862,110	255,976,590	142,236,956	791,072	143,028,028
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	396,266,466	2,653,182	398,919,648	254,054,180	1,862,110	255,916,290	142,212,286	791,072	143,003,358
		Percentage		0.665%	100.000%		64.112%			35.223%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		865,203	130,105,783	83,413,420			45,827,160		
	403X50	Depreciation Expense		62,485	9,396,281	6,024,144			3,309,652		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	129,240,580	865,203	130,105,783	83,413,420	607,234	84,020,654	45,827,160	257,969	46,085,129
6	403X50	Depreciation Expense	9,333,796	62,485	9,396,281	6,024,144	43,854	6,067,998	3,309,652	18,631	3,328,283
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	13,649,944	21,179,481	34,829,425	9,077,230	14,389,974	23,467,204	4,572,714	6,789,507	11,362,221
G-PLT	389XXX	Less: Land and Land Rights	568,307	580,662	1,148,969	476,507	394,519	871,026	91,800	186,143	277,943
G-PLT	392XXX	Less: Transportation	4,008,504	832,104	4,840,608	2,955,303	565,356	3,520,659	1,053,201	266,748	1,319,949
		Depreciable Non-Transport Genl Plant	9,073,133	19,766,715	28,839,848	5,645,420	13,430,099	19,075,519	3,427,713	6,336,616	9,764,329
		Percentage		68.540%	100.000%		19.575%			11.885%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended December 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
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accum Depr--Gas General Plant		4,008,932	5,849,040	1,144,950			695,158		
	108X06	Accum Depr--Gas General Plant - Direct	3,226,374		3,226,374	2,405,721			820,653		
	403X60	Depreciation Expense		1,048,481	1,529,736	299,446			181,809		
	403X60	Depreciation Expense (Direct)	248,868		248,868	188,058			60,810		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,066,482	4,008,932	9,075,414	3,550,671	2,723,789	6,274,460	1,515,811	1,285,143	2,800,954
4	403X60	Depreciation Expense	730,123	1,048,481	1,778,604	487,504	712,369	1,199,873	242,619	336,112	578,731
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,008,504	832,104	4,840,608	2,955,303	565,356	3,520,659	1,053,201	266,748	1,319,949
		Percentage		17.190%	100.000%	61.052%			21.758%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		54,552	317,346	193,746			69,048		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	517,527		517,527	369,152			148,375		
	403X70	Depreciation Expense		4,851	28,217	17,227			6,139		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	780,321	54,552	834,873	562,898	37,064	599,962	217,423	17,488	234,911
4	403X70	Depreciation Expense	23,366	4,851	28,217	17,227	3,296	20,523	6,139	1,555	7,694
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.950%			30.050%		
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%		67.943%			32.057%		
G-ALL	6	Actual Therms Purchased		100.000%		70.184%			29.816%		
G-ALL	99	Not Allocated		0.000%		0.000%			0.000%		

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended December 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	404X30 Communication Equipment	Utility 7	0	0	0	0
	TOTAL		0	0	0	0
7	404X31 Mainframe Software	Utility 7	3,870,447	2,788,425	748,777	333,245
8		Utility 8	11,263	0	7,769	3,494
9		Utility 9	9,703	7,666	2,037	0
	TOTAL		3,891,413	2,796,091	758,583	336,739
7	404X32 PC Software	Utility 7	1,641,722	1,182,762	317,608	141,352
8		Utility 8	85,773	0	59,166	26,607
9		Utility 9	0	0	0	0
	TOTAL		1,727,495	1,182,762	376,774	167,959
7	404X50 Leasehold Improvements	Utility 7	10,303	7,423	1,993	887
	TOTAL		10,303	7,423	1,993	887
	TOTAL		5,629,211	3,986,276	1,137,350	505,585

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 December 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	6,164,693	4,441,291	1,192,622	530,780
8	Utility 8	131,459	0	90,680	40,779
9	Utility 9	685,836	541,838	143,998	0
9	Utility 9 - Washington	104,194	82,317	21,877	0
9	Utility 9 - Idaho	401,187	316,954	84,233	0
	Total	<u>7,487,369</u>	<u>5,382,400</u>	<u>1,533,410</u>	<u>571,559</u>
7	403X70 Utility 7	1,960	1,412	379	169
9	Utility 9	14,364	11,348	3,016	0
	Total	<u>16,324</u>	<u>12,760</u>	<u>3,395</u>	<u>169</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 December 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
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	377,677	0	0	0	0	377,677	0	0	377,677	0	0	0
99		Utility 2	452,266	0	0	0	0	0	0	0	0	452,266	0	452,266
7		Utility 7	2,715,516	0	0	1,956,366	1,956,366	0	0	525,344	525,344	0	233,806	233,806
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	0	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	4,841,544	371,881	447,332	2,187,290	3,006,503	476,507	91,800	580,662	1,148,969	452,266	233,806	686,072
	390XXX	Structures & Improvements												
99		Utility 0	2,315,908	457,821	1,191,299	666,788	2,315,908	0	0	0	0	0	0	0
99		Utility 1	888,029	0	0	0	0	888,029	0	0	888,029	0	0	0
99		Utility 2	3,357,538	0	0	0	0	0	0	0	0	3,357,538	0	3,357,538
7		Utility 7	34,217,620	0	0	24,651,742	24,651,742	0	0	6,619,741	6,619,741	0	2,946,137	2,946,137
9		Utility 9 - Wa	1,607,496	1,269,986	0	0	1,269,986	337,510	0	0	337,510	0	0	0
9		Utility 9 - Idaho	4,356,416	0	3,441,743	0	3,441,743	0	914,673	0	914,673	0	0	0
9		Utility 9 - Allocated	3,722,441	0	0	2,940,877	2,940,877	0	0	781,564	781,564	0	0	0
		TOTAL ACCOUNT	50,465,448	1,727,807	4,633,042	28,259,407	34,620,256	1,225,539	914,673	7,401,305	9,541,517	3,357,538	2,946,137	6,303,675
	391XXX	Office Furniture & Equipment												
99		Utility 0	887,298	0	0	887,298	887,298	0	0	0	0	0	0	0
7		Utility 7	29,779,459	0	0	21,454,313	21,454,313	0	0	5,761,134	5,761,134	0	2,564,011	2,564,011
8		Utility 8	380,058	0	0	0	0	0	0	262,164	262,164	0	117,894	117,894
		TOTAL ACCOUNT	31,046,815	0	0	22,341,611	22,341,611	0	0	6,023,298	6,023,298	0	2,681,905	2,681,905
	392XXX	Transportation Equipment												
99		Utility 0	10,465,726	4,381,504	1,839,851	4,244,371	10,465,726	0	0	0	0	0	0	0
99		Utility 1	4,367,214	0	0	0	0	2,781,881	941,405	643,928	4,367,214	0	0	0
99		Utility 2	1,971,044	0	0	0	0	0	0	0	0	1,971,044	0	1,971,044
7		Utility 7	183,371	0	0	132,108	132,108	0	0	35,475	35,475	0	15,788	15,788
9		Utility 9 - Wa	825,976	652,554	0	0	652,554	173,422	0	0	173,422	0	0	0
9		Utility 9 - Idaho	532,465	0	420,669	0	420,669	0	111,796	0	111,796	0	0	0
9		Utility 9 - Allocated	727,284	0	0	574,583	574,583	0	0	152,701	152,701	0	0	0
		TOTAL ACCOUNT	19,073,080	5,034,058	2,260,520	4,951,062	12,245,640	2,955,303	1,053,201	832,104	4,840,608	1,971,044	15,788	1,986,832

COMMON GENERAL PLANT For Twelve Months Ended December 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
	393000	Stores Equipment												
99		Utility 0	337,748	10,739	14,745	312,264	337,748	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	136,324	107,701	0	0	107,701	28,623	0	0	28,623	0	0	0
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0
9		Utility 9 - Allocated	680,391	0	0	537,536	537,536	0	0	142,855	142,855	0	0	0
		TOTAL ACCOUNT	1,509,021	118,440	183,071	849,800	1,151,311	112,894	44,734	142,855	300,483	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,435,381	1,287,102	432,867	1,715,412	3,435,381	0	0	0	0	0	0	0
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 2	962,311	0	0	0	0	0	0	0	0	962,311	0	962,311
7		Utility 7	2,230,557	0	0	1,606,982	1,606,982	0	0	431,524	431,524	0	192,051	192,051
8		Utility 8	915,616	0	0	0	0	0	0	631,592	631,592	0	284,024	284,024
9		Utility 9 - Wa	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	0
9		Utility 9 - Idaho	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	0
9		Utility 9 - Allocated	297,503	0	0	235,039	235,039	0	0	62,464	62,464	0	0	0
		TOTAL ACCOUNT	9,764,344	1,321,756	440,387	3,557,433	5,319,576	998,393	456,701	1,551,288	3,006,382	962,311	476,075	1,438,386
	395000	Laboratory Equipment												
99		Utility 0	1,452,096	214,701	136,724	1,100,671	1,452,096	0	0	0	0	0	0	0
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7		Utility 7	339,700	0	0	244,733	244,733	0	0	65,718	65,718	0	29,248	29,248
8		Utility 8	8,520	0	0	0	0	0	0	5,877	5,877	0	2,643	2,643
9		Utility 9 - Wa	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	0
9		Utility 9 - Idaho	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	0
9		Utility 9 - Allocated	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	0
		TOTAL ACCOUNT	2,708,639	230,147	141,655	1,574,413	1,946,215	107,901	35,161	313,762	456,824	273,708	31,891	305,599
	396XXX	Power Operated Equipment												
99		Utility 0	22,254,535	10,861,556	5,878,138	5,514,841	22,254,535	0	0	0	0	0	0	0
99		Utility 1	3,719,559	0	0	0	0	2,588,383	763,032	368,144	3,719,559	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
9		Utility 9 - Wa	698,043	551,482	0	0	551,482	146,561	0	0	146,561	0	0	0
9		Utility 9 - Idaho	483,937	0	382,330	0	382,330	0	101,607	0	101,607	0	0	0
9		Utility 9 - Allocated	608,536	0	0	480,768	480,768	0	0	127,768	127,768	0	0	0
		TOTAL ACCOUNT	28,362,480	11,413,038	6,260,468	6,394,759	24,068,265	2,734,944	864,639	603,096	4,202,679	43,834	47,702	91,536

COMMON GENERAL PLANT For Twelve Months Ended December 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	37,782,557	5,470,088	1,992,140	30,320,329	37,782,557	0	0	0	0	0	0	0
99		Utility 1	652,363	0	0	0	0	369,771	282,592	0	652,363	0	0	0
99		Utility 2	508,811	0	0	0	0	0	0	0	0	508,811	0	508,811
7		Utility 7	7,545,288	0	0	5,435,927	5,435,927	0	0	1,459,711	1,459,711	0	649,649	649,649
8		Utility 8	927,700	0	0	0	0	0	0	639,927	639,927	0	287,773	287,773
9		Utility 9 - Wa	454,811	359,319	0	0	359,319	95,492	0	0	95,492	0	0	0
9		Utility 9 - Idaho	3,946,297	0	3,117,732	0	3,117,732	0	828,565	0	828,565	0	0	0
9		Utility 9 - Allocated	7,313,139	0	0	5,777,672	5,777,672	0	0	1,535,467	1,535,467	0	0	0
		TOTAL ACCOUNT	59,130,966	5,829,407	5,109,872	41,533,928	52,473,207	465,263	1,111,157	3,635,105	5,211,525	508,811	937,422	1,446,233
	398000	Miscellaneous Equipment												
99		Utility 0	4,361	0	2,299	2,062	4,361	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
9		Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0
9		Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
		TOTAL ACCOUNT	505,363	1,831	4,735	359,649	366,215	486	648	96,006	97,140	0	42,008	42,008
		TOTAL GENERAL PLANT	207,407,700	26,048,365	19,481,082	112,009,352	157,538,799	9,077,230	4,572,714	21,179,481	34,829,425	7,626,739	7,412,734	15,039,473

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

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 2/18/2010

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended December 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	38,641,456	38,641,456	0	0
99	108X06	Utility 1 - Allocated	606,725	0	606,725	0
99	108X06	Utility 1 - Washington	2,405,721	0	2,405,721	0
99	108X06	Utility 1 - Idaho	820,653	0	820,653	0
99	108X06	Utility 2	1,882,947	0	0	1,882,947
7	108X06	Utility 7	8,909,938	6,419,076	1,723,717	767,146
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-342,795	-246,963	-66,317	-29,515
8	108X06	Utility 8	794,734	0	548,208	246,526
9	108X06	Utility 9	14,463,265	11,426,558	3,036,707	0
		Total	68,182,644	56,240,127	9,075,414	2,867,104

		Accum Deprec - General Plant, Transportation				
99	108X07	Utility 0	5,798,175	5,798,175	0	0
99	108X07	Utility 1 - Allocated	162,502	0	162,502	0
99	108X07	Utility 1 - Washington	369,152	0	369,152	0
99	108X07	Utility 1 - Idaho	148,375	0	148,375	0
99	108X07	Utility 2	884,697	0	0	884,697
7	108X07	Utility 7	28,344	20,420	5,483	2,440
9	108X07	Utility 9	711,380	562,019	149,361	0
		Total	8,102,625	6,380,614	834,873	887,137

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%
G-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 For Twelve Months Ended December 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 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
7		Utility 7	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
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	627,907	0	0	627,907	627,907	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	19,256,953	0	0	13,873,479	13,873,479	0	0	3,725,450	3,725,450	0	1,658,024	1,658,024
8		Utility 8	56,313	0	0	0	0	0	0	38,845	38,845	0	17,468	17,468
		TOTAL ACCOUNT	19,987,613	0	0	14,501,386	14,501,386	0	0	3,764,295	3,764,295	46,440	1,675,492	1,721,932
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	808,736	0	0	808,736	808,736	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
7		Utility 7	8,805,623	0	0	6,343,923	6,343,923	0	0	1,703,536	1,703,536	0	758,164	758,164
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400
		TOTAL ACCOUNT	10,222,628	0	0	7,152,659	7,152,659	0	0	2,126,405	2,126,405	0	943,564	943,564
	TOTAL		30,822,198	0	0	21,807,359	21,807,359	249,449	168,450	5,931,444	6,349,343	46,440	2,619,056	2,665,496

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

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended December 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 (111X30, 111X31, 111X32)				
99		Utility 0	713,917	713,917	0	0
99		Utility 1	5,084	0	5,084	0
99		Utility 2 - Oregon	18,963	0	0	18,963
7		Utility 7	13,172,189	9,489,772	2,548,292	1,134,125
8		Utility 8	472,694	0	326,064	146,630
9		Utility 9	14,150	11,179	2,971	0
		Total	<u>14,396,997</u>	<u>10,214,868</u>	<u>2,882,411</u>	<u>1,299,718</u>
		Accum Amort--Leasehold Improvements (111X50, 111X60)				
7		Utility 7	97,099	69,954	18,785	8,360
9		Utility 9	8,332	6,583	1,749	0
		Total	<u>105,431</u>	<u>76,537</u>	<u>20,534</u>	<u>8,360</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%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 2/18/2010

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE For Twelve Months Ended December 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	303000	Misc Intangible Plant									
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,764,295	3,764,295	0	2,557,575	2,557,575	0	1,206,720	1,206,720
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,126,405	2,126,405	0	1,444,743	1,444,743	0	681,662	681,662
			0	5,890,700	5,890,700	0	4,002,318	4,002,318	0	1,888,382	1,888,382
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		2,882,411	2,882,411	0			0		
	404	Amortization Expense (404X30, X31, X32)		1,137,475	1,137,475	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	2,882,411	2,882,411	0	1,958,397	1,958,397	0	924,014	924,014
4	404	Amortization Expense (404X30, X31, X32)	0	1,137,475	1,137,475	0	772,835	772,835	0	364,640	364,640
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 2/18/2010

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended December 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	-11,074,334	-7,978,393	-2,142,441	-953,500
9	282900	Utility 9	-1,614,137	-1,275,233	-338,904	0
		Total	<u>-12,688,471</u>	<u>-9,253,626</u>	<u>-2,481,345</u>	<u>-953,500</u>

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%