

AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2009
(000'S OF DOLLARS)

PER RESULTS OF
OPERATIONS REPORTS
GAS

Line No.	Description	System	Washington	Idaho
	REVENUES			
	NET OPERATING INCOME	20,323	12,148	8,175
	NET PLANT	317,200	204,811	112,389
1	Total General Business	\$283,274	\$200,178	\$83,096
2	Total Transportation	3,841	3,350	491
3	Other Revenues	122,348	84,085	38,263
4	Total Gas Revenues	409,463	287,613	121,850
	EXPENSES			
5	Exploration & Development	0	0	0
	Production			
6	City Gate Purchases	288,224	201,949	86,275
7	Purchased Gas Expense	1,204	803	401
8	Net Nat. Gas Storage Trans	14,334	10,720	3,614
9	Total Production	303,762	213,472	90,290
	Underground Storage			
10	Operating Expenses	576	403	173
11	Depreciation	562	393	169
12	Taxes	197	138	59
13	Total Underground Storage	1,335	934	401
	Distribution			
14	Operating Expenses	11,426	7,700	3,726
15	Depreciation	9,396	6,068	3,328
16	Taxes	19,117	16,788	2,329
17	Total Distribution	39,939	30,556	9,383
18	Customer Accounting	8,432	6,023	2,409
19	Customer Service & Information	9,847	7,611	2,236
20	Sales	702	507	195
	Administrative and General			
21	Operating Expenses	14,892	10,155	4,737
22	Depreciation	3,396	2,439	957
23	Taxes	29	20	9
24	Total Admin. & General	18,317	12,614	5,703
25	Total Gas Expense	382,334	271,717	110,617
26	Operating Income before FIT	27,129	15,896	11,233
	Federal Income Taxes			
27	Current Accrual	35.0%	4,086	2,525
28	Deferred FIT		2,769	1,253
29	Amort ITC		(49)	(30)
30	NET OPERATING INCOME	\$20,323	\$12,148	\$8,175
	RATE BASE			
	PLANT IN SERVICE			
31	Underground Storage	\$31,162	\$21,798	\$9,364
32	Distribution Plant	399,004	255,976	143,028
33	General Plant incl Intangible	41,179	27,747	13,432
34	Total Plant in Service	471,345	305,521	165,824
	ACCUMULATED DEPRECIATION			
35	Underground Storage	11,161	7,807	3,354
36	Distribution Plant	130,106	84,021	46,085
37	General Plant incl Intangible	12,878	8,882	3,996
38	Total Accum. Depreciation	154,145	100,710	53,435
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	\$317,200	\$204,811	\$112,389

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AVISTA UTILITIES

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 G-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	69.950%	30.050%
2		Number of Customers	219,412	145,944	73,468
		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					
		Percentage	220,748	146,742	74,006
			100.000%	66.475%	33.525%
Total Direct Plant					
		Percentage	289,695,007	183,112,299	106,582,708
			100.000%	63.209%	36.791%
Total Four Factor Allocators					
		Percent	400.000%	271.774%	128.226%
			100.000%	67.943%	32.057%
Underground Storage & Dist Plant					
G-PLT Underground Storage					
		Distribution	31,161,627	21,797,559	9,364,068
		Total Underground Storage/Dist Plant	399,004,618	255,976,590	143,028,028
		Percent	430,166,245	277,774,149	152,392,096
			100.000%	64.574%	35.426%
Input Actual Therms Purchased					
		Percent	268,036,805	188,117,868	79,918,937
			100.000%	70.184%	29.816%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2009
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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

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

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AVISTA UTILITIES

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 G-ALL-12A

Input	Elec/Gas North 4-Factor	11/2009	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894			38,956,355	2,980,593	0
Direct O & M Accts 901 - 935			25,255,770	9,909,996	0
Adjustments			0	0	0
Total			64,212,125	12,890,589	0
Percentage			83.281%	16.719%	0.000%
Direct Labor Accts 580 - 894			40,116,964	6,770,556	0
Direct Labor Accts 901 - 935			3,094,527	399,705	0
Total			43,211,491	7,170,261	0
Percentage			85.768%	14.232%	0.000%
Number of Customers at 12/31/08			354,732	218,921	0
Percentage			61.837%	38.163%	0.000%
Net Direct Plant			1,676,277,657	292,786,064	0
Percentage			85.131%	14.869%	0.000%
Total Percentages			316,017%	83.983%	0.000%
Average (CD AN/ID/WA)			79.004%	20.996%	0.000%
9					
Actual Annual Throughput		12/31/2009	Washington	Idaho	
Percent			253,123,000	126,619,240	
			100.000%	33.343%	
G-OPS Book Depreciation			7,681,891	4,083,752	
Percent			65.291%	34.709%	
11					
G-PLT Net Gas Plant			204,810,794	112,389,124	
Percent			64.568%	35.432%	
12					
G-PLT Net Gas General Plant			16,592,782	8,326,356	
Percent			66.587%	33.413%	
13					
G-SCM Net Allocated Schedule M's			-19,846,370	-10,643,130	
Percent			65.092%	34.908%	
14					
Input Not Allocated			0.000%	0.000%	0.000%
99					

Situs Plant by Functional Group:
 (Used to functionalize R&P Property Tax on Report G-OTX)

Input	Washington	Idaho
Underground Storage	34,463,930	
Distribution	250,850,463	140,104,069
General	2,959,052	2,642,344
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

***** 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	499XXXX	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	0	0	0	0	0	0
99	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
1		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	804805	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
		DEPRECIATION EXPENSE:									
G-ADP	404X40	Depreciation Expense	0	562,541	562,541	0	393,497	393,497	0	169,044	169,044
1		Amortization Expense	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FTT	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

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Report ID:
G-OPS-12A

GAS OPERATING STATEMENT
For Twelve Months Ended December 31, 2009
Average of Monthly Averages Basis

***** 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	903XXXX	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	908XXXX	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

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AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 G-OPS-12A

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	-74	441,300	441,226	0	293,535	293,535	147,691
2	913000	Advertising	0	70,537	70,537	0	46,918	46,918	23,619
2	916000	Miscellaneous Sales Expenses	151,958	38,099	190,057	141,199	25,342	166,541	23,516
		TOTAL SALES EXPENSES	151,884	549,936	701,820	141,199	365,795	508,994	194,826
ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	34,310	5,708,689	5,742,999	4,477	3,878,655	3,883,132	1,859,867
4	921000	Office Supplies & Expenses	30	1,015,446	1,015,476	14	689,924	689,938	325,538
4	922000	Admin. Expenses Transferred - Credit	0	-31,272	-31,272	0	-21,247	-21,247	-10,025
4	923000	Outside Services Employed	0	2,968,558	2,968,558	0	2,016,927	2,016,927	951,631
4	924000	Property Insurance Premium	0	299,706	299,706	0	203,629	203,629	96,077
4	925XXX	Injuries and Damages	0	782,336	782,336	0	531,543	531,543	250,793
4	926XXX	Employee Pensions and Benefits	56,203	137,644	193,847	56,203	93,519	149,722	44,125
4	927000	Franchise Requirements	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	343,336
4	930000	Miscellaneous General Expenses	93,057	873,214	966,271	82,105	593,288	675,393	290,878
4	931000	Rents	19,592	73,710	93,302	18,841	50,081	68,922	24,380
4	935000	Maintenance of General Plant	235,503	1,449,338	1,684,841	139,598	984,724	1,124,322	560,519
		TOTAL ADMIN & GEN OPERATING EXP	1,402,668	13,489,061	14,891,729	989,737	9,164,873	10,154,610	4,737,119
G-ADP	4	Depreciation	753,489	1,053,332	1,806,821	504,731	715,665	1,220,396	586,425
G-CAM	99	Amortization - Leasehold Imp (1404.60)	0	1,993	1,993	0	1,354	1,354	639
		Amortization - Intangible Plant--Software	0	1,137,475	1,137,475	0	772,835	772,835	364,640
		Amortization - Intangible Distribution Plant	8,547	8,547	8,547	4,723	4,723	4,723	3,824
		Amortization - Decoupling Revenue	-269,782	0	-269,782	-269,782	0	-269,782	0
		Decoupling Surcharge	710,086	0	710,086	710,086	0	710,086	0
		Taxes Other than FIT	0	29,999	29,999	0	20,382	20,382	9,617
		TOTAL ADMIN & GENERAL EXPENSES	2,605,008	15,711,860	18,316,868	1,939,495	10,675,109	12,614,604	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	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%			70.184%		29.816%
G-ALL	6	Actual Terms Purchased		100.000%			66.657%		33.343%
G-ALL	10	Actual Annual Throughput		100.000%			0.000%		0.000%
G-ALL	99	Not Allocated		0.000%			0.000%		0.000%

B7

ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 G-804-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	805110	Gas Exp - Rate Amortizations	-28,191,882	0	-19,597,013	0	-8,594,869	0	-8,594,869
99	805120	Gas Expense - Rate Deferrals	43,635,437	0	31,753,544	0	11,881,893	0	11,881,893
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	237,111,533	0	164,743,150	0	72,368,383	0	72,368,383
1	804001	Pipeline Demand Costs	23,239,726	0	16,442,033	0	6,797,693	0	6,797,693
99	804010	Gas Costs - Fixed Hedge	-87,841	0	-53,417	0	-34,424	0	-34,424
99	804014	GTI Contributions	105,773	0	71,791	0	33,982	0	33,982
99	804017	Transaction Fees	82,497	0	56,900	0	25,597	0	25,597
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	4,440,150	0	3,106,489	0	1,333,661	0	1,333,661
6	804700	Off System Gas Purchases - Bookout	7,888,346	0	5,425,673	0	2,462,673	0	2,462,673
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			288,223,739	0	201,949,150	0	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%

B8

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Report ID:
 G-903-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
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	Accs Rec Sold - Program Fees	0	75,375	75,375	0	48,668	48,668	0	26,707	26,707
12	903930	Accs 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
 G-ALL 12 Net Gas Plant

100.000%
 100.000%

66.516%
 64.568%

33.484%
 35.432%

Bq

ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Ref/Basis Account Description

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
 G-ALL 99 Not Allocated

100.000%

66.516%

33.484%

B10

AVISTA UTILITIES

B₁₁

RESULTS OF OPERATIONS

FEDERAL INCOME TAXES--GAS
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 G-FIT-12A

Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income: 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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
Schedule M Additions:										
	G-OPS	Book Depreciation & Amortization (997000)	10,095,832	2,818,053	12,913,885	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	214,552	214,552	0	117,736	117,736
2	997002	Injuries and Damages	0	-64,321	-64,321	-42,784	-42,784	0	-21,537	-21,537
12	997003	Salvage	0	-205,520	-205,520	-132,700	-132,700	0	-72,820	-72,820
4	997005	FAST06 Current Retiree Medical Accrual	0	-108,595	-108,595	-73,783	-73,783	0	-34,812	-34,812
6	997008	DSM Book Amortization	0	408,809	408,809	286,919	286,919	0	121,890	121,890
99	997010	Deferred Gas Credit and Refunds	15,447,870	0	15,447,870	0	11,439,282	4,008,588	0	4,008,588
4	997015	Airplane Lease Payments	0	60,923	60,923	41,393	41,393	0	19,530	19,530
12	997016	1992 Redemptions	0	284,669	284,669	183,805	183,805	0	100,864	100,864
4	997020	FAS87 Current Pension Accrual	0	399,976	399,976	271,756	271,756	0	128,220	128,220
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	435,987	0	435,987	0	435,987	0	0	0
12	997032	Interest Rate Swaps	0	333,393	333,393	215,265	215,265	0	118,128	118,128
99	997033	DSM Tariff Rider	-1,895,960	0	-1,895,960	0	-1,304,865	-591,095	0	-591,095
4	997033	DSM Tariff Rider	0	-27	-27	-18	-18	0	-9	-9
1	997055	Deferred Gas Exchange	0	-1,597,806	-1,597,806	-1,117,665	-1,117,665	0	-480,141	-480,141
99	997065	Amortization of Unbilled Revenue Add-Ins	575,325	0	575,325	0	417,781	157,544	0	157,544
4	997066	Miscellaneous Schedule M Additions	0	984,264	984,264	668,738	668,738	0	315,526	315,526
TOTAL SCHEDULE M ADDITIONS			24,714,615	3,646,106	28,360,721	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
11	997049	Tax Depreciation	0	34,070,242	34,070,242	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	44,410	44,410	0	20,954	20,954
TOTAL SCHEDULE M DEDUCTIONS			0	34,135,606	34,135,606	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%
G-ALL	2	Number of Customers	100.000%	33.484%
G-ALL	3	Direct Distribution Operating Expense	100.000%	32.611%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	29.816%
G-ALL	11	Book Depreciation	100.000%	34.709%
G-ALL	12	Net Gas Plant	100.000%	35.432%
G-ALL	99	Not Allocated	0.000%	0.000%

B₁₂

AVISTA UTILITIES

DEFERRED INCOME TAX EXPENSE--GAS
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 G-DTE-12A

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		8,203,364	2,863,630
99	410100	Deferred Federal Income Tax Exp		5,339,734	-1,231,523
		SUBTOTAL		-3,826,770	1,632,107
				3,145,071	1,632,107
14	411100	Deferred Federal Income Tax Expense - Allocated		-174,197	-60,809
99	411100	Deferred Federal Income Tax Exp		-201,363	-55,140
		SUBTOTAL		-146,223	-115,949
				-375,560	-115,949
		Total Deferred Federal Income Tax Expense		2,769,511	1,516,158

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%

B3

FEDERAL INCOME TAXES--GAS NORTH
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 G-INT-12A

Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.70%	50.00%
2	Idaho Capital Structure Ratio		6.547%	6.600%
3	Cost of Debt		3.516%	3.300%
	Total Cost of Debt			
	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

BIS

TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Report ID:
 G-OTX-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
1	408150	UNDERGROUND STORAGE R&P Property Tax	0	196,660	0	137,564	0	59,096
99	408110	DISTRIBUTION State Excise Tax	7,886,533	0	7,886,533	0	0	0
99	408120	Municipal Occupation & License Tax	9,014,756	0	7,470,361	1,544,395	0	1,544,395
99	408130	Excise Tax	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	2,126,332	0	1,431,446	694,886	0	694,886
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0
99	409100	State Income Tax	89,534	0	89,534	0	0	89,534
		TOTAL	19,117,155	0	16,788,340	2,328,815	0	2,328,815
4	408150	ADMINISTRATIVE & GENERAL R&P Property Tax	0	29,999	0	20,382	0	9,617
		TOTAL TAXES OTHER THAN FIT	19,117,155	226,659	16,788,340	157,946	2,328,815	68,713
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON 12/31/2008						
G-ALL		PLANT BALANCES AT:	34,463,930	196,660	34,463,930	11,955%	0	0.000%
G-ALL		Underground Storage	390,954,532	2,126,332	250,850,463	87.018%	140,104,069	98.149%
G-ALL		Distribution	5,601,396	29,999	2,959,052	1.027%	2,642,344	1.851%
G-ALL		General	431,019,858	2,352,991	288,273,445	100.000%	142,746,413	100.000%
		TOTAL						

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%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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- (3031000)	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	10,149,576	0	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	581,552	22,254	603,806	418,972	15,619	434,591	162,380	6,635	169,015
6	376000	Mans	197,189,868	2,512,521	199,702,389	124,253,424	1,763,388	126,016,812	72,996,444	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	143,062	313,762	456,824	107,901	213,179	321,080	456,701	497,296	953,997
4	395000	Laboratory Equipment	0	603,096	603,096	2,734,944	409,762	3,144,706	864,639	193,334	1,057,973
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

B16

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Report ID:
 G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
4	397XXX	Communications Equipment	1,576,420	3,635,105	465,263	2,469,799	1,111,157	1,165,306
4	398000	Miscellaneous Equipment	1,134	96,006	486	65,229	648	30,777
		TOTAL GENERAL PLANT	13,649,944	21,179,481	9,077,230	14,389,974	4,572,714	6,789,507
		TOTAL PLANT IN SERVICE	410,419,279	60,925,734	263,441,159	42,079,644	146,978,120	18,846,090
99	1113.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0
		GROSS GAS PLANT	410,419,279	60,925,734	263,441,159	42,079,644	146,978,120	18,846,090
		ACCUMULATED DEPRECIATION						
G-ADP	1119.X1	Underground Storage	0	11,161,521	0	7,807,484	0	3,354,037
G-ADP	1119.X5	Distribution	129,240,580	865,203	83,413,420	607,234	45,827,160	257,969
G-ADP	1119.X6	General Plant - Non-Transportation	5,066,482	4,008,932	3,550,671	2,723,789	1,515,811	1,285,143
G-ADP	1119.X7	General Plant - Transportation	780,321	54,552	562,898	37,064	217,423	17,488
		TOTAL ACCUMULATED DEPRECIATION	135,087,383	16,090,208	87,526,989	11,175,571	47,560,394	4,914,637
		ACCUMULATED AMORTIZATION						
G-CAM	99	Intangible Plant--Software	0	2,882,411	0	1,958,397	0	924,014
4	0111.40	Leasehold Improvements (From Report C-AAM)	64,559	0	35,101	0	29,458	0
		TOTAL ACCUMULATED AMORTIZATION	64,559	2,902,945	35,101	1,972,348	29,458	930,597
		NET GAS UTILITY PLANT	275,267,337	41,932,581	175,879,069	28,931,725	99,388,268	13,000,856

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%
G-ALL	6	Actual Therms Purchased	100.000%
G-ALL	99	Not Allocated	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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
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%

Bib

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
 G-ADP-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		UNDERGROUND STORAGE PLANT:							
G-PLT	350XXX	Plant in Service	0	31,161,627	0	21,797,559	0	9,364,068	9,364,068
G-PLT		Less: Land and Land Rights	0	495,369	0	346,511	0	148,858	148,858
		Depreciable Underground Storage Plant	0	30,666,258	0	21,451,048	0	9,215,210	9,215,210
		Percentage		100.000%		0.000%		0.000%	
		ALLOCATION TO DIRECT/ALLOCATED							
		BASED ON DEPRECIABLE PLANT:							
	108X08/111X40	Accumulated Depreciation		11,161,521		0		0	
	403X80	Depreciation Expense - JP		562,541		0		0	
		JURISDICTIONAL ALLOCATION:							
1	108X08/111X40	Accumulated Depreciation	0	11,161,521	0	7,807,484	0	3,354,037	3,354,037
1	403X80	Depreciation Expense - JP	0	562,541	0	393,497	0	169,044	169,044
		DISTRIBUTION PLANT:							
G-PLT	374000	Plant in Service	396,351,436	2,653,182	254,114,480	1,862,110	142,236,956	791,072	143,028,028
G-PLT		Less: Land and Land Rights	84,970	0	60,300	0	24,670	0	24,670
		Depreciable Distribution Plant	396,266,466	2,653,182	254,054,180	1,862,110	142,212,286	791,072	143,003,358
		Percentage		0.665%		64.112%		35.223%	
		ALLOCATION TO DIRECT/ALLOCATED							
		BASED ON DEPRECIABLE PLANT:							
	108X05	Accumulated Depreciation		865,203		83,413,420		45,827,160	
	403X50	Depreciation Expense		62,485		6,024,144		3,309,652	
		JURISDICTIONAL ALLOCATION:							
6	108X05	Accumulated Depreciation	129,240,580	865,203	83,413,420	607,234	84,020,654	257,969	46,085,129
6	403X50	Depreciation Expense	9,333,796	62,485	6,024,144	43,854	6,067,998	18,631	3,328,283
		GENERAL PLANT--NON-TRANSPORTATION							
G-PLT		Plant in Service	13,649,944	21,179,481	9,077,230	14,389,974	23,467,204	6,789,507	11,362,221
G-PLT	389XXX	Less: Land and Land Rights	568,307	580,662	476,507	394,519	871,026	186,143	277,943
G-PLT	392XXX	Less: Transportation	4,008,504	832,104	2,955,303	565,356	3,520,659	266,748	1,319,949
		Depreciable Non-Transport Genl Plant	9,073,133	19,766,715	5,645,420	13,430,099	19,075,519	6,336,616	9,764,329
		Percentage		68.540%		19.575%		11.885%	

B₁₉

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Report ID: G-ADP-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
ALLOCATED ON DEPRECIABLE PLANT								
C-ADP	108X06	Accum Depr--Gas General Plant		4,008,932	1,144,950	695,158		
	108X06	Accum Depr--Gas General Plant - Direct	3,226,374		2,405,721	820,653		
	403X60	Depreciation Expense		1,048,481	299,446	181,809		
	403X60	Depreciation Expense (Direct)	248,868		188,058	60,810		
			5,066,482	4,008,932	3,550,671	1,515,811	1,285,143	2,800,954
JURISDICTIONAL ALLOCATION:								
4	108X06	Accumulated Depreciation						
4	403X60	Depreciation Expense	730,123	1,048,481	487,504	242,619	336,112	578,731
GENERAL PLANT--TRANSPORTATION								
G-PLT	392XXX	Transportation General Plant	4,008,504		2,955,303	1,053,201	266,748	1,319,949
		Percentage		17.190%	61.052%	21.758%		
ALLOCATED ON DEPRECIABLE PLANT								
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		54,552	193,746	69,048		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	517,527		369,152	148,375		
	403X70	Depreciation Expense		4,851	17,227	6,139		
			780,321	54,552	562,898	217,423	17,488	234,911
4	1119.X7	Accumulated Depreciation						
4	403X70	Depreciation Expense	23,366	4,851	17,227	6,139	1,555	7,694
ALLOCATION RATIOS:								
G-ALL	1	System Contract Demand		100.000%				30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%				32.057%
G-ALL	6	Actual Therms Purchased		100.000%				29.816%
G-ALL	99	Not Allocated		0.000%				0.000%

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AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF COMM AMORTIZATION EXPENSE
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 C-AMT-12A

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment TOTAL	0	0	0	0
7	404X31 Mainframe Software	3,870,447	2,788,425	748,777	333,245
8	Utility 7	11,263	0	7,769	3,494
9	Utility 8	9,703	7,666	2,037	0
	Utility 9	3,891,413	2,796,091	758,583	336,739
	TOTAL				
7	404X32 PC Software	1,641,722	1,182,762	317,608	141,352
8	Utility 7	85,773	0	59,166	26,607
9	Utility 8	0	0	0	0
	Utility 9	1,727,495	1,182,762	376,774	167,959
	TOTAL				
7	404X50 Leasehold Improvements	10,303	7,423	1,993	887
	Utility 7	10,303	7,423	1,993	887
	TOTAL				
	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%

B21

AVISTA UTILITIES

RESULTS OF OPERATIONS

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	7,487,369	5,382,400	1,533,410	571,559
7	403X70 Utility 7	1,960	1,412	379	169
9	Utility 9	14,364	11,348	3,016	0
	Total	16,324	12,760	3,395	169

ALLOCATION RATIOS:

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

B₂₂

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** ELECTRIC *****		***** GAS NORTH*****		***** OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Idaho	Direct - Oregon	Allocated	Allocated
			Total	Total	Total	Total	Total	Total
99	389XXX	Land & Land Rights						
99		Utility 0	124,681	0	0	0	0	0
99		Utility 1	377,677	0	0	0	0	0
99		Utility 2	452,266	0	0	0	452,266	0
7		Utility 7	2,715,516	0	0	0	0	233,806
9		Utility 9 - Wa	470,711	371,881	0	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	91,800	0	0
9		Utility 9 - Allocated	263,468	0	208,150	55,318	0	0
		TOTAL ACCOUNT	4,841,544	371,881	2,187,290	580,562	452,266	233,806
99	390XXX	Structures & Improvements						
99		Utility 0	2,315,908	457,821	1,191,299	0	0	0
99		Utility 1	888,029	0	0	0	0	0
99		Utility 2	3,357,538	0	0	0	0	0
7		Utility 7	34,217,620	0	24,651,742	6,619,741	0	2,946,137
9		Utility 9 - Wa	1,607,496	1,269,986	0	0	0	0
9		Utility 9 - Idaho	4,356,416	0	3,441,743	914,673	0	0
9		Utility 9 - Allocated	3,722,441	0	2,940,877	781,564	0	0
		TOTAL ACCOUNT	50,465,448	1,727,807	4,633,042	7,401,305	3,357,538	2,946,137
99	391XXX	Office Furniture & Equipment						
7		Utility 0	887,298	0	887,298	0	0	0
8		Utility 7	29,779,459	0	21,454,313	5,761,134	0	2,564,011
		Utility 8	380,058	0	0	262,164	0	117,894
		TOTAL ACCOUNT	31,046,815	0	22,341,611	6,023,298	0	2,681,905
99	392XXX	Transportation Equipment						
99		Utility 0	10,465,726	4,381,504	1,839,851	0	0	0
99		Utility 1	4,367,214	0	0	941,405	0	0
99		Utility 2	1,971,044	0	0	0	0	0
7		Utility 7	183,371	0	132,108	0	0	0
9		Utility 9 - Wa	825,976	652,554	0	35,475	0	15,788
9		Utility 9 - Idaho	532,465	0	652,554	0	0	0
9		Utility 9 - Allocated	727,284	0	420,669	111,796	0	0
		TOTAL ACCOUNT	19,073,080	5,034,058	2,260,520	1,053,201	1,971,044	15,788
		TOTAL ACCOUNT	12,245,640	4,951,062	832,104	4,840,608	1,971,044	1,986,832

B23

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	ELECTRIC		GAS NORTH		OREGON	
			Direct - Wa	Direct - Idaho	Direct - Idaho	Direct - Oregon	Allocated	Allocated
			Total	Total	Total	Total	Total	Total
99	393000	Stores Equipment						
		Utility 0	337,748	14,745	0	0	0	0
		Utility 1	84,271	0	84,271	0	0	0
		Utility 2	57,227	0	0	57,227	0	57,227
9		Utility 9 - Wa	136,324	0	0	0	0	0
9		Utility 9 - Idaho	213,060	168,326	28,623	0	0	0
9		Utility 9 - Allocated	680,391	0	44,734	0	0	0
		TOTAL ACCOUNT	1,509,021	183,071	112,894	142,855	57,227	0
			3,435,381	1,715,412	454,702	425,708	962,311	0
99	394000	Tools, Shop, & Garage Equipment						
		Utility 0	1,869,594	432,867	989,184	0	0	0
		Utility 1	962,311	0	0	0	0	0
		Utility 2	2,230,557	0	0	0	0	0
7		Utility 7	915,616	0	0	431,524	0	192,051
8		Utility 8	43,863	0	0	631,592	0	284,024
9		Utility 9 - Wa	9,519	0	9,209	0	0	0
9		Utility 9 - Idaho	297,503	7,520	0	0	0	0
9		Utility 9 - Allocated	9,764,344	0	998,393	62,464	0	0
		TOTAL ACCOUNT	9,764,344	440,387	998,393	1,551,288	962,311	476,075
			1,452,096	1,100,671	33,851	181,306	0	0
99	395000	Laboratory Equipment						
		Utility 0	318,953	136,724	103,796	0	0	0
		Utility 1	273,708	0	0	0	0	0
		Utility 2	339,700	0	0	0	0	0
7		Utility 7	8,520	0	0	65,718	0	29,248
8		Utility 8	19,551	0	0	5,877	0	2,643
9		Utility 9 - Wa	6,241	0	4,105	0	0	0
9		Utility 9 - Idaho	289,870	4,931	0	0	0	0
9		Utility 9 - Allocated	2,708,639	0	107,901	60,861	0	0
		TOTAL ACCOUNT	2,708,639	141,655	1,574,413	313,762	273,708	31,891
			22,254,535	5,514,841	2,588,383	368,144	0	0
99	396000	Power Operated Equipment						
		Utility 0	43,834	5,878,138	0	0	0	0
		Utility 1	554,036	0	0	0	0	0
		Utility 2	698,043	0	0	0	0	0
7		Utility 7	483,937	0	0	107,184	0	47,702
9		Utility 9 - Wa	608,536	0	146,561	0	0	0
9		Utility 9 - Idaho	28,362,480	382,330	0	0	0	0
9		Utility 9 - Allocated	608,536	0	101,607	0	0	0
		TOTAL ACCOUNT	28,362,480	11,413,038	2,734,944	603,096	47,702	47,702
			22,254,535	6,260,468	2,588,383	763,032	43,834	43,834
			3,719,559	6,394,759	24,068,265	4,202,679	43,834	91,536

B24

B25

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Ref/Basis Account Description

		***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON *****				
Ref/Basis	Account Description	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
397XXX	Communication Equipment											
99	Utility 0	5,470,088	1,992,140	30,320,329	37,782,557	0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	369,771	282,592	0	652,363	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	508,811	0	508,811
7	Utility 7	0	0	5,435,927	5,435,927	0	0	1,459,711	1,459,711	0	649,649	649,649
8	Utility 8	0	0	0	0	0	0	639,927	639,927	0	287,773	287,773
9	Utility 9 - Wa	359,319	0	0	359,319	95,492	0	0	95,492	0	0	0
9	Utility 9 - Idaho	0	3,117,732	0	3,117,732	0	828,565	0	828,565	0	0	0
9	Utility 9 - Allocated	0	0	5,777,672	5,777,672	0	0	1,535,467	1,535,467	0	0	0
	TOTAL ACCOUNT	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	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
7	Utility 7	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
9	Utility 9 - Wa	1,831	0	0	1,831	486	0	0	486	0	0	0
9	Utility 9 - Idaho	0	2,436	0	2,436	0	648	0	648	0	0	0
9	Utility 9 - Allocated	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
	TOTAL ACCOUNT	1,831	4,735	359,649	366,215	486	648	96,006	97,140	0	42,008	42,008
	TOTAL GENERAL PLANT	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	100.0000%	72.0444%	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%

B216

RESULTS OF OPERATIONS

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	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.

AVISTA UTILITIES

RESULTS OF OPERATIONS

COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 C-IPL-12A

Ref/Basis	Account	Description	ELECTRIC *****		GAS NORTH *****		OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct	Allocated
			Total	Total	Total	Total	Total	Total
303000		Intangible Plant						
99		Utility 1	0	0	249,449	168,450	0	417,899
7		Utility 7	0	0	0	0	0	0
9		Utility 9	0	153,314	0	40,744	0	40,744
		TOTAL ACCOUNT	0	153,314	249,449	168,450	40,744	458,643
303100		Misc Intangible Plant--Mainframe Software						
99		Utility 0	0	627,907	0	0	0	627,907
99		Utility 2	0	0	0	0	0	0
7		Utility 7	0	13,873,479	0	3,725,450	0	3,725,450
8		Utility 8	0	0	0	38,845	0	38,845
		TOTAL ACCOUNT	0	14,501,386	0	3,764,295	46,440	1,675,492
303110		Misc Intangible Plant--PC Software						
99		Utility 0	0	808,736	0	0	0	808,736
99		Utility 1	0	0	0	10,589	0	10,589
7		Utility 7	0	6,343,923	0	1,703,536	0	1,703,536
8		Utility 8	0	0	0	412,280	0	412,280
		TOTAL ACCOUNT	0	7,152,659	0	2,126,405	0	2,126,405
		TOTAL	30,822,198	21,807,359	249,449	168,450	5,931,444	6,349,343

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	19.346%	8.610%
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%	68.980%	31.020%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	20.996%	0.000%
G-ALL	99	Not Allocated	0.0000%	0.000%	0.000%

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AVISTA UTILITIES

RESULTS OF OPERATIONS

<p>ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis</p>	<p>Report ID: C-AAAM-12A</p>
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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	14,396,997	10,214,868	2,882,411	1,299,718

		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	105,431	76,537	20,534	8,360

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%

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AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 G-CAM-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
		PLANT IN SERVICE:						
G-PLT	303000	Misc Intangible Plant	0	3,764,295	0	2,557,575	0	1,206,720
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	2,126,405	0	1,444,743	0	681,662
G-PLT	303110	Misc Intangible Plant - PC Software	0	5,890,700	0	4,002,318	0	1,888,382
		Percentage		100.0000%		0.0000%		0.0000%
		ALLOCATION TO DIRECT/ALLOCATED						
		BASED ON PLANT:						
C-AAM	111	Accumulated Amortization (111X30, X31, X32)	2,882,411	2,882,411	0	0	0	0
	404	Amortization Expense (404X30, X31, X32)	1,137,475	1,137,475	0	0	0	0
		JURISDICTIONAL ALLOCATION:						
4	111	Accumulated Amortization (111X30, X31, X32)	0	2,882,411	0	1,958,397	0	924,014
4	404	Amortization Expense (404X30, X31, X32)	0	1,137,475	0	772,835	0	364,640

ALLOCATION RATIOS:
 G-ALL 4 Jurisdictional Four Factor Allocator - Direct Method 67.943% 32.057%

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AVISTA UTILITIES

B30

RESULTS OF OPERATIONS

ACCUMULATED DEFERRED FIT NON		Report ID:				
UTILITY - SPECIFIC GENERAL PLANT		C-DTX-12A				
For Twelve Months Ended December 31, 2009						
Average of Monthly Averages Basis						
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	-12,688,471	-9,253,626	-2,481,345	-953,500

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%