

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 8/31/2010

GAS RATE OF RETURN For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis			Report ID: G-ROR-12A		
Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	17,943,287	10,843,802	7,099,485
		Adjustments			
		Adjusted Gas Net Operating Income	<u>17,943,287</u>	<u>10,843,802</u>	<u>7,099,485</u>
G-APL		Gas Net Adjusted Rate Base	<u>286,759,051</u>	<u>186,448,357</u>	<u>100,310,694</u>
		RATE OF RETURN	<u>6.257%</u>	<u>5.816%</u>	<u>7.077%</u>

GAS ALLOCATION PERCENTAGES		Report ID:				
For Twelve Months Ended July 31, 2010		G-ALL-12A				
Average of Monthly Averages Basis						
Basis	Ref	Description		System	Washington	Idaho
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
		Number of Customers	7/31/2010	220,431	146,484	73,947
2		Percent		100.000%	66.453%	33.547%
	G-OPS	Direct Distribution Operating Expense		8,919,959	5,905,099	3,014,860
3		Percent		100.000%	66.201%	33.799%
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%
Total Four Factor Allocators				400.000%	271.774%	128.226%
4		Percent		100.000%	67.943%	32.057%
Underground Storage & Dist Plant						
				System	Washington	Idaho
G-PLT		Underground Storage		29,849,835	20,879,961	8,969,874
G-PLT		Distribution		410,572,472	264,444,607	146,127,865
Total Underground Storage/Dist Plant				440,422,307	285,324,568	155,097,739
5		Percent		100.000%	64.784%	35.216%
	Input	Actual Therms Purchased	7/31/2010	247,351,197	172,664,463	74,686,734
6		Percent		100.000%	69.805%	30.195%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	1/1/2010	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894		51,081,946	45,988,228	3,116,832	1,976,886
Direct O & M Accts 901 - 935		51,945,284	35,419,000	12,684,856	3,841,428
Direct O & M Accts 901 - 905 Utility 9 Only		3,516,695	2,172,122	1,344,573	XXXXXX
Adjustments		0			
<b>Total</b>		<b>106,543,925</b>	<b>83,579,350</b>	<b>17,146,261</b>	<b>5,818,314</b>
Percentage		100.000%	78.446%	16.093%	5.461%
Direct Labor Accts 500 - 894		55,092,383	43,337,007	8,181,894	3,573,482
Direct Labor Accts 901 - 935		5,731,661	4,212,733	361,664	1,157,264
Direct O & M Accts 901 - 905 Utility 9 Only		3,029,709	1,871,330	1,158,379	XXXXXX
<b>Total</b>		<b>63,853,753</b>	<b>49,421,070</b>	<b>9,701,937</b>	<b>4,730,746</b>
Percentage		100.000%	77.397%	15.194%	7.409%
Number of Customers at 12/31/09		672,970	356,620	220,748	95,602
Percentage		100.000%	52.992%	32.802%	14.206%
Net Direct Plant		2,269,179,267	1,813,979,169	309,908,801	145,291,297
Percentage		100.000%	79.940%	13.657%	6.403%
<b>Total Percentages</b>		<b>400.000%</b>	<b>288.775%</b>	<b>77.746%</b>	<b>33.479%</b>
<b>Average (CD AA)</b>		<b>100.000%</b>	<b>72.193%</b>	<b>19.437%</b>	<b>8.370%</b>
7					
Input	1/1/2010	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor					
Direct O & M Accts 580 - 894		5,093,718	0	3,116,832	1,976,886
Direct O & M Accts 901 - 935		16,526,284	0	12,684,856	3,841,428
Direct O & M Accts 901 - 905 Utility 9 Only		1,344,573	0	1,344,573	XXXXXX
<b>Total</b>		<b>22,964,575</b>	<b>0</b>	<b>17,146,261</b>	<b>5,818,314</b>
Percentage		100.000%	0.000%	74.664%	25.336%
Direct Labor Accts 580 - 894		11,755,376	0	8,181,894	3,573,482
Direct Labor Accts 901 - 935		1,518,928	0	361,664	1,157,264
Direct O & M Accts 901 - 905 Utility 9 Only		1,158,379	0	1,158,379	XXXXXX
<b>Total</b>		<b>14,432,683</b>	<b>0</b>	<b>9,701,937</b>	<b>4,730,746</b>
Percentage		100.000%	0.000%	67.222%	32.778%
Number of Customers at 12/31/09		316,350	0	220,748	95,602
Percentage		100.000%	0.000%	69.780%	30.220%
Net Direct Plant		450,456,474	0	305,689,899	144,766,575
Percentage		100.000%	0.000%	67.862%	32.138%
<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>279.528%</b>	<b>120.472%</b>
<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.882%</b>	<b>30.118%</b>
8					

<b>GAS ALLOCATION PERCENTAGES</b> For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	1/1/2010	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor		49,105,060	45,988,228	3,116,832	0
Direct O & M Accts 580 - 894		48,103,856	35,419,000	12,684,856	0
Direct O & M Accts 901 - 935		0	0	0	0
Adjustments		97,208,916	81,407,228	15,801,688	0
Total		100.000%	83.745%	16.255%	0.000%
Percentage					
Direct Labor Accts 580 - 894		51,518,901	43,337,007	8,181,894	0
Direct Labor Accts 901 - 935		4,574,397	4,212,733	361,664	0
Total		56,093,298	47,549,740	8,543,558	0
Percentage		100.000%	84.769%	15.231%	0.000%
Number of Customers at 12/31/09		577,368	356,620	220,748	0
Percentage		100.000%	61.766%	38.234%	0.000%
Net Direct Plant		2,108,415,405	1,802,725,506	305,689,899	0
Percentage		100.000%	85.501%	14.499%	0.000%
Total Percentages		400.000%	315.781%	84.219%	0.000%
Average (CD AN/ID/WA)		100.000%	78.945%	21.055%	0.000%
9					
		<u>System</u>	<u>Washington</u>	<u>Idaho</u>	
Actual Annual Throughput	12/31/2009	379,742,240	253,123,000	126,619,240	
Percent		100.000%	66.657%	33.343%	
10					
G-OPS Book Depreciation		12,126,426	7,941,007	4,185,419	
Percent		100.000%	65.485%	34.515%	
11					
G-PLT Net Gas Plant		325,103,757	210,673,832	114,429,925	
Percent		100.000%	64.802%	35.198%	
12					
G-PLT Net Gas General Plant		26,793,818	17,898,981	8,894,837	
Percent		100.000%	66.803%	33.197%	
13					
G-SCM Net Allocated Schedule M		-31,137,854	-20,314,065	-10,823,789	
Percent		100.000%	65.239%	34.761%	
14					
99 Input Not Allocated		0.000%	0.000%	0.000%	
Situs Plant by Functional Group:					
(Used to functionalize R&P Property Tax on Report G-OTX)					
	12/31/2009	<u>Washington</u>	<u>Idaho</u>		
Input Underground Storage (Actual, not Situs)		20,879,961	8,969,874		
Input Distribution		266,845,782	145,465,343		
Input General		3,550,811	2,692,487		
Input TOTAL		291,276,554	157,127,704		

GAS OPERATING STATEMENT For Twelve Months Ended July 31, 2010 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
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	136,242,059	0	136,242,059	93,774,593	0	93,774,593	42,467,466	0	42,467,466
99	4812XX	Commercial - Firm & Interruptible	70,506,063	0	70,506,063	49,520,397	0	49,520,397	20,985,666	0	20,985,666
99	4813XX	Industrial-Firm	3,373,712	0	3,373,712	2,349,130	0	2,349,130	1,024,582	0	1,024,582
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-89,433	0	-89,433	-33,761	0	-33,761	-55,672	0	-55,672
99	484000	Interdepartmental Revenue	295,446	0	295,446	257,473	0	257,473	37,973	0	37,973
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>210,327,847</b>	<b>0</b>	<b>210,327,847</b>	<b>145,867,832</b>	<b>0</b>	<b>145,867,832</b>	<b>64,460,015</b>	<b>0</b>	<b>64,460,015</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483000	Sales for Resale	148,385,149	31,811	148,416,960	103,165,641	0	103,165,641	45,219,508	31,811	45,251,319
99	488000	Miscellaneous Service Revenues	30,489	0	30,489	16,735	0	16,735	13,754	0	13,754
99	489300	Transportation For Others	3,668,601	0	3,668,601	3,200,520	0	3,200,520	468,081	0	468,081
99	493000	Rent from Gas Property	2,368	189	2,557	2,368	0	2,368	0	189	189
4	495000	Other Gas Revenues	8,703,808	74,365	8,778,173	6,061,149	50,526	6,111,675	2,642,659	23,839	2,666,498
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>160,790,415</b>	<b>106,365</b>	<b>160,896,780</b>	<b>112,446,413</b>	<b>50,526</b>	<b>112,496,939</b>	<b>48,344,002</b>	<b>55,839</b>	<b>48,399,841</b>
<b>TOTAL GAS REVENUES</b>			<b>371,118,262</b>	<b>106,365</b>	<b>371,224,627</b>	<b>258,314,245</b>	<b>50,526</b>	<b>258,364,771</b>	<b>112,804,017</b>	<b>55,839</b>	<b>112,859,856</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	276,911,482	0	276,911,482	192,945,525	0	192,945,525	83,965,957	0	83,965,957
6	808XXX	Net Natural Gas Storage Transactions	-3,826,975	0	-3,826,975	-2,570,506	0	-2,570,506	-1,256,469	0	-1,256,469
6	811000	Gas Used for Products Extraction	-954,436	0	-954,436	-664,438	0	-664,438	-289,998	0	-289,998
10	813000	Other Gas Expenses	0	1,178,307	1,178,307	0	785,424	785,424	0	392,883	392,883
<b>TOTAL PRODUCTION EXPENSES</b>			<b>272,130,071</b>	<b>1,178,307</b>	<b>273,308,378</b>	<b>189,710,581</b>	<b>785,424</b>	<b>190,496,005</b>	<b>82,419,490</b>	<b>392,883</b>	<b>82,812,373</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	404	404	0	283	283	0	121	121
1	824000	Other Expenses	0	291,126	291,126	0	203,643	203,643	0	87,483	87,483
1	837000	Other Equipment	0	298,179	298,179	0	208,576	208,576	0	89,603	89,603
<b>TOTAL UNDERGROUND STORAGE OP. EXP</b>			<b>0</b>	<b>589,709</b>	<b>589,709</b>	<b>0</b>	<b>412,502</b>	<b>412,502</b>	<b>0</b>	<b>177,207</b>	<b>177,207</b>
G-ADP		Depreciation Expense	0	520,033	520,033	0	363,763	363,763	0	156,270	156,270
1	404X40	Amortization Expense	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	149,567	149,567	0	104,622	104,622	0	44,945	44,945
<b>TOTAL UNDERGROUND STORAGE EXP</b>			<b>0</b>	<b>1,259,536</b>	<b>1,259,536</b>	<b>0</b>	<b>881,046</b>	<b>881,046</b>	<b>0</b>	<b>378,490</b>	<b>378,490</b>

GAS OPERATING STATEMENT For Twelve Months Ended July 31, 2010 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
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION</b>											
3	870000	Supervision & Engineering	173,101	434,438	607,539	120,636	287,602	408,238	52,465	146,836	199,301
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,908,233	145,628	2,053,861	1,312,501	96,407	1,408,908	595,732	49,221	644,953
3	875000	Measuring & Reg Sta Exp-General	100,206	0	100,206	57,539	0	57,539	42,667	0	42,667
3	876000	Measuring & Reg Sta Exp-Industrial	9,927	0	9,927	7,096	0	7,096	2,831	0	2,831
3	877000	Measuring & Reg Sta Exp-City Gate	192,655	0	192,655	78,035	0	78,035	114,620	0	114,620
3	878000	Meter & House Regulator Expenses	959,600	0	959,600	667,316	0	667,316	292,284	0	292,284
3	879000	Customer Installation Expenses	1,380,011	80,936	1,460,947	787,740	53,580	841,320	592,271	27,356	619,627
3	880000	Other Expenses	1,062,452	638,897	1,701,349	755,588	422,956	1,178,544	306,864	215,941	522,805
3	881000	Rents	60	24,898	24,958	60	16,483	16,543	0	8,415	8,415
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	153,221	145	153,366	64,754	96	64,850	88,467	49	88,516
3	887000	Mains	1,418,222	1,680	1,419,902	961,892	1,112	963,004	456,330	568	456,898
3	889000	Measuring & Reg Sta Exp-General	255,963	40	256,003	146,857	26	146,883	109,106	14	109,120
3	890000	Measuring & Reg Sta Exp-Industrial	171,098	49,446	220,544	89,878	32,734	122,612	81,220	16,712	97,932
3	891000	Measuring & Reg Sta Exp-City Gate	81,656	0	81,656	43,833	0	43,833	37,823	0	37,823
3	892000	Services	577,473	320,973	898,446	421,921	212,487	634,408	155,552	108,486	264,038
3	893000	Meters & House Regulators	472,233	572,375	1,044,608	385,429	378,918	764,347	86,804	193,457	280,261
3	894000	Other Equipment	3,848	143,767	147,615	4,024	95,175	99,199	-176	48,592	48,416
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>8,919,959</b>	<b>2,413,223</b>	<b>11,333,182</b>	<b>5,905,099</b>	<b>1,597,576</b>	<b>7,502,675</b>	<b>3,014,860</b>	<b>815,647</b>	<b>3,830,507</b>
G-ADP		Depreciation	9,594,193	62,381	9,656,574	6,216,130	43,545	6,259,675	3,378,063	18,836	3,396,899
G-OTX		Taxes Other Than FIT	13,757,839	0	13,757,839	12,122,601	0	12,122,601	1,635,238	0	1,635,238
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>32,271,991</b>	<b>2,475,604</b>	<b>34,747,595</b>	<b>24,243,830</b>	<b>1,641,121</b>	<b>25,884,951</b>	<b>8,028,161</b>	<b>834,483</b>	<b>8,862,644</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	380,878	380,878	0	253,105	253,105	0	127,773	127,773
2	902000	Meter Reading Expenses	1,511,469	74,848	1,586,317	1,344,653	49,739	1,394,392	166,816	25,109	191,925
G-903	903XXX	Customer Records & Collection Expenses	955,402	3,704,981	4,660,383	678,322	2,460,940	3,139,262	277,080	1,244,041	1,521,121
2	904000	Uncollectible Accounts	0	1,797,381	1,797,381	0	1,194,414	1,194,414	0	602,967	602,967
2	905000	Misc Customer Accounts	0	116,663	116,663	0	77,526	77,526	0	39,137	39,137
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>2,466,871</b>	<b>6,074,751</b>	<b>8,541,622</b>	<b>2,022,975</b>	<b>4,035,724</b>	<b>6,058,699</b>	<b>443,896</b>	<b>2,039,027</b>	<b>2,482,923</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
2	908XXX	Customer Assistance Expenses	10,246,412	365,369	10,611,781	7,742,417	242,799	7,985,216	2,503,995	122,570	2,626,565
2	909000	Advertising	0	215,300	215,300	0	143,073	143,073	0	72,227	72,227
2	910000	Misc Customer Service & Info Exp	0	98,238	98,238	0	65,282	65,282	0	32,956	32,956
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>10,246,412</b>	<b>678,907</b>	<b>10,925,319</b>	<b>7,742,417</b>	<b>451,154</b>	<b>8,193,571</b>	<b>2,503,995</b>	<b>227,753</b>	<b>2,731,748</b>

GAS OPERATING STATEMENT For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	195,195	195,195	0	129,713	129,713	0	65,482	65,482
2	913000	Advertising	0	53,308	53,308	0	35,425	35,425	0	17,883	17,883
2	916000	Miscellaneous Sales Expenses	120,688	26,681	147,369	113,934	17,730	131,664	6,754	8,951	15,705
		<b>TOTAL SALES EXPENSES</b>	<b>120,688</b>	<b>275,184</b>	<b>395,872</b>	<b>113,934</b>	<b>182,868</b>	<b>296,802</b>	<b>6,754</b>	<b>92,316</b>	<b>99,070</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	29,855	5,299,455	5,329,310	6,749	3,600,609	3,607,358	23,106	1,698,846	1,721,952
4	921000	Office Supplies & Expenses	119	1,030,765	1,030,884	119	700,333	700,452	0	330,432	330,432
4	922000	Admin. Expenses Transferred - Credit	0	-33,388	-33,388	0	-22,685	-22,685	0	-10,703	-10,703
4	923000	Outside Services Employed	0	3,248,130	3,248,130	0	2,206,877	2,206,877	0	1,041,253	1,041,253
4	924000	Property Insurance Premium	0	299,201	299,201	0	203,286	203,286	0	95,915	95,915
4	925XXX	Injuries and Damages	0	1,130,453	1,130,453	0	768,064	768,064	0	362,389	362,389
4	926XXX	Employee Pensions and Benefits	55,960	165,892	221,852	55,960	112,712	168,672	0	53,180	53,180
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	866,076	264,284	1,130,360	622,151	179,562	801,713	243,925	84,722	328,647
4	930000	Miscellaneous General Expenses	67,311	875,965	943,276	60,752	595,157	655,909	6,559	280,808	287,367
4	931000	Rents	18,230	116,460	134,690	17,536	79,126	96,662	694	37,334	38,028
4	935000	Maintenance of General Plant	188,749	1,448,634	1,637,383	106,153	984,245	1,090,398	82,596	464,389	546,985
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,226,300</b>	<b>13,845,851</b>	<b>15,072,151</b>	<b>869,420</b>	<b>9,407,286</b>	<b>10,276,706</b>	<b>356,880</b>	<b>4,438,565</b>	<b>4,795,445</b>
G-ADP		Depreciation	768,175	1,181,644	1,949,819	514,724	802,845	1,317,569	253,451	378,799	632,250
4	404X50	Amortization - Leasehold Imp (1404.60)	0	2,003	2,003	0	1,361	1,361	0	642	642
G-CAM		Amortization - Intangible Plant--Software	0	1,243,322	1,243,322	0	844,750	844,750	0	398,572	398,572
99	404X30	Amortization - Intangible Distribution Plant	12,914	0	12,914	9,090	0	9,090	3,824	0	3,824
99	407X28	Amortization - Decoupling Revenue	-483,198	0	-483,198	-483,198	0	-483,198	0	0	0
99	407329	Decoupling Surcharge	524,486	0	524,486	524,486	0	524,486	0	0	0
G-OTX		Taxes Other than FIT	0	30,797	30,797	0	20,924	20,924	0	9,873	9,873
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>2,048,677</b>	<b>16,303,617</b>	<b>18,352,294</b>	<b>1,434,522</b>	<b>11,077,166</b>	<b>12,511,688</b>	<b>614,155</b>	<b>5,226,451</b>	<b>5,840,606</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>319,284,710</b>	<b>28,245,906</b>	<b>347,530,616</b>	<b>225,268,259</b>	<b>19,054,503</b>	<b>244,322,762</b>	<b>94,016,451</b>	<b>9,191,403</b>	<b>103,207,854</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>23,694,011</b>			<b>14,042,009</b>			<b>9,652,002</b>
G-FIT		FEDERAL INCOME TAX			-8,421,710			-6,356,378			-2,065,332
G-FIT		DEFERRED FEDERAL INCOME TAX			14,219,950			9,584,047			4,635,903
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-47,516			-29,462			-18,054
		<b>GAS NET OPERATING INCOME</b>			<b>17,943,287</b>			<b>10,843,802</b>			<b>7,099,485</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.453%	33.547%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.201%	33.799%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.805%	30.195%
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 July 31, 2010 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	-33,688,589	0	-33,688,589	-23,516,671	0	-23,516,671	-10,171,918	0	-10,171,918
99	805120	Gas Expense - Rate Deferrals	16,774,599	0	16,774,599	11,724,169	0	11,724,169	5,050,430	0	5,050,430
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	248,603,772	0	248,603,772	173,091,668	0	173,091,668	75,512,104	0	75,512,104
1	804001	Pipeline Demand Costs	25,314,007	0	25,314,007	17,761,321	0	17,761,321	7,552,686	0	7,552,686
99	804010	Gas Costs - Fixed Hedge	1,031,297	0	1,031,297	719,868	0	719,868	311,429	0	311,429
99	804014	GTI Contributions	102,545	0	102,545	73,048	0	73,048	29,497	0	29,497
99	804017	Transaction Fees	80,717	0	80,717	56,034	0	56,034	24,683	0	24,683
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	3,785,106	0	3,785,106	2,638,841	0	2,638,841	1,146,265	0	1,146,265
6	804700	Off System Gas Purchases - Bookout	14,908,028	0	14,908,028	10,397,247	0	10,397,247	4,510,781	0	4,510,781
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			276,911,482	0	276,911,482	192,945,525	0	192,945,525	83,965,957	0	83,965,957

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	69.805%	30.195%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 8/31/2010

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended July 31, 2010 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	955,402	3,636,497	4,591,899	678,322	2,416,561	3,094,883	277,080	1,219,936	1,497,016
12	903920	Accts Rec Sold - Program Fees	0	67,859	67,859	0	43,974	43,974	0	23,885	23,885
12	903930	Accts Rec Sold - Maturity Yield Fees	0	625	625	0	405	405	0	220	220
Total Account 903			955,402	3,704,981	4,660,383	678,322	2,460,940	3,139,262	277,080	1,244,041	1,521,121

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.453%	33.547%
G-ALL	12	Net Gas Plant	100.000%	64.802%	35.198%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: G-908-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	9,539	365,369	374,908	9,539	242,799	252,338	0	122,570	122,570
99	908600	Customer Service & Info Expense	9,450,832	0	9,450,832	7,070,265	0	7,070,265	2,380,567	0	2,380,567
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	195,244	0	195,244	172,960	0	172,960	22,284	0	22,284
99	908990	DSM Amortization	356,404	0	356,404	255,260	0	255,260	101,144	0	101,144
Total Account 908			10,246,412	365,369	10,611,781	7,742,417	242,799	7,985,216	2,503,995	122,570	2,626,565

ALLOCATION RATIOS:

G-ALL 2 Number of Customers  
G-ALL 99 Not Allocated

100.000%

66.453%

33.547%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended July 31, 2010 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			371,224,627	258,364,771	112,859,856
G-OPS	Operating & Maintenance Expense			320,166,233	223,236,960	96,929,273
G-OPS	Book Depreciation & Amortization			13,426,180	8,837,655	4,588,525
G-OTX	Taxes Other than FIT			13,938,203	12,248,147	1,690,056
	Net Operating Income Before FIT			23,694,011	14,042,009	9,652,002
	Less: Interest Expense			9,863,913	6,553,660	3,310,253
G-SCM	Add: Schedule M Additions			-2,908,120	-2,738,545	-169,575
G-SCM	Less: Schedule M Deductions			34,984,006	22,910,883	12,073,123
	Taxable Net Operating Income			-24,062,028	-18,161,079	-5,900,949
	Percent			35%	35%	35%
	Total Federal Income Tax			-8,421,710	-6,356,378	-2,065,332
G-DTE	Deferred FIT			14,219,950	9,584,047	4,635,903
99	411400 Amortized Investment Tax Credit			-47,516	-29,462	-18,054
	Total FIT/Deferred FIT & ITC			5,750,724	3,198,207	2,552,517
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated		0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended July 31, 2010 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)	10,375,282	3,009,610	13,384,892	6,739,944	2,056,423	8,796,367	3,635,338	953,187	4,588,525
12	997001	Contributions In Aid of Construction	0	230,110	230,110	0	149,116	149,116	0	80,994	80,994
2	997002	Injuries and Damages	0	-143,000	-143,000	0	-95,028	-95,028	0	-47,972	-47,972
12	997003	Salvage	0	-153,794	-153,794	0	-99,662	-99,662	0	-54,132	-54,132
4	997005	FAS106 Current Retiree Medical Accrual	0	-97,063	-97,063	0	-65,948	-65,948	0	-31,115	-31,115
6	997008	DSM Book Amortization	0	356,404	356,404	0	248,788	248,788	0	107,616	107,616
99	997010	Deferred Gas Credit and Refunds	-16,910,641	0	-16,910,641	-11,789,153	0	-11,789,153	-5,121,488	0	-5,121,488
4	997015	Airplane Lease Payments	0	69,189	69,189	0	47,009	47,009	0	22,180	22,180
12	997016	1992 Redemptions	0	100,363	100,363	0	65,037	65,037	0	35,326	35,326
4	997020	FAS87 Current Pension Accrual	0	136,076	136,076	0	92,454	92,454	0	43,622	43,622
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	46,422	0	46,422	46,422	0	46,422	0	0	0
12	997032	Interest Rate Swaps	0	336,772	336,772	0	218,235	218,235	0	118,537	118,537
99	997033	DSM Tariff Rider	-516,140	0	-516,140	-561,097	0	-561,097	44,957	0	44,957
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-1,027,154	-1,027,154	0	-718,494	-718,494	0	-308,660	-308,660
99	997065	Amortization of Unbilled Revenue Add-Ins	195,244	0	195,244	172,960	0	172,960	22,284	0	22,284
4	997066	Miscellaneous Schedule M Additions	0	1,028,639	1,028,639	0	698,888	698,888	0	329,751	329,751
TOTAL SCHEDULE M ADDITIONS			-6,754,272	3,846,152	-2,908,120	-5,335,363	2,596,818	-2,738,545	-1,418,909	1,249,334	-169,575
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	34,918,642	34,918,642	0	22,866,473	22,866,473	0	12,052,169	12,052,169
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	34,984,006	34,984,006	0	22,910,883	22,910,883	0	12,073,123	12,073,123

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.453%	33.547%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.201%	33.799%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.805%	30.195%
G-ALL	11	Book Depreciation	100.000%	65.485%	34.515%
G-ALL	12	Net Gas Plant	100.000%	64.802%	35.198%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended July 31, 2010 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	8,511,230	5,552,641	2,958,589
99	410100	Deferred Federal Income Tax Exp	5,938,938	4,197,553	1,741,385
		<b>SUBTOTAL</b>	<b>14,450,168</b>	<b>9,750,194</b>	<b>4,699,974</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	-161,883	-105,611	-56,272
99	411100	Deferred Federal Income Tax Exp	-68,335	-60,536	-7,799
		<b>SUBTOTAL</b>	<b>-230,218</b>	<b>-166,147</b>	<b>-64,071</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>14,219,950</b>	<b>9,584,047</b>	<b>4,635,903</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	65.239%	34.761%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended July 31, 2010 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		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.570%	6.600%
	Total Cost of Debt		3.515%	3.300%
	Total Weighted Cost		3.515%	3.300%
G-APL	Net Rate Base	286,759,051	186,448,357	100,310,694
	Interest Deduction for FIT Calculation	9,863,913	6,553,660	3,310,253
1	From last WA GRC (UE-090135)			
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 July 31, 2010 Average of Monthly Averages Basis	Report ID: G-OTX-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408170	R&P Property Tax	0	149,567	149,567	0	104,622	104,622	0	44,945	44,945
		DISTRIBUTION									
99	408110	State Excise Tax	5,489,581	0	5,489,581	5,489,581	0	5,489,581	0	0	0
99	408120	Municipal Occupation & License Tax	6,401,815	0	6,401,815	5,248,664	0	5,248,664	1,153,151	0	1,153,151
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	2,053,301	0	2,053,301	1,384,356	0	1,384,356	668,945	0	668,945
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-186,858	0	-186,858	0	0	0	-186,858	0	-186,858
		TOTAL	13,757,839	0	13,757,839	12,122,601	0	12,122,601	1,635,238	0	1,635,238
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	30,797	30,797	0	20,924	20,924	0	9,873	9,873
		TOTAL TAXES OTHER THAN FIT	13,757,839	180,364	13,938,203	12,122,601	125,546	12,248,147	1,635,238	54,818	1,690,056

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2009			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	29,849,835		149,567	20,879,961	7.168%	108,315	8,969,874	5.709%	41,252
G-ALL		Distribution	412,311,125		2,053,301	266,845,782	91.613%	1,384,356	145,465,343	92.578%	668,945
G-ALL		General	6,243,298		30,797	3,550,811	1.219%	18,420	2,692,487	1.713%	12,377
		TOTAL	448,404,258		2,233,665	291,276,554	100.000%	1,511,091	157,127,704	100.000%	722,574

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		Report ID:	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
For Twelve Months Ended July 31, 2010		G-PLT-12A	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Average of Monthly Averages Basis											
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 PIt- (303000)	583,201	40,859	624,060	414,751	27,761	442,512	168,450	13,098	181,548
4	C-IPL	Misc Intangible PIt-Mainframe Software (303100)	0	4,796,842	4,796,842	0	3,259,118	3,259,118	0	1,537,724	1,537,724
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,212,421	2,212,421	0	1,503,185	1,503,185	0	709,236	709,236
TOTAL INTANGIBLE PLANT--SOFTWARE			583,201	7,050,122	7,633,323	414,751	4,790,064	5,204,815	168,450	2,260,058	2,428,508
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	475,042	475,042	0	332,292	332,292	0	142,750	142,750
1	351XXX	Structures & Improvements	0	1,279,278	1,279,278	0	894,855	894,855	0	384,423	384,423
1	352XXX	Wells	0	13,584,050	13,584,050	0	9,502,043	9,502,043	0	4,082,007	4,082,007
1	353000	Lines	0	1,041,795	1,041,795	0	728,736	728,736	0	313,059	313,059
1	354000	Compressor Station Equipment	0	11,331,682	11,331,682	0	7,926,512	7,926,512	0	3,405,170	3,405,170
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	407,617	407,617	0	285,128	285,128	0	122,489	122,489
1	357000	Other Equipment	0	1,556,587	1,556,587	0	1,088,833	1,088,833	0	467,754	467,754
TOTAL UNDERGROUND STORAGE PLANT			0	29,849,835	29,849,835	0	20,879,961	20,879,961	0	8,969,874	8,969,874
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	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	603,409	22,254	625,663	432,548	15,534	448,082	170,861	6,720	177,581
6	376000	Mains	204,157,207	2,512,521	206,669,728	129,761,596	1,753,865	131,515,461	74,395,611	758,656	75,154,267
6	378000	Measuring & Reg Station Equip-General	4,470,051	57,440	4,527,491	2,797,275	40,096	2,837,371	1,672,776	17,344	1,690,120
6	379000	Measuring & Reg Station Equip-City Gate	6,041,516	60,967	6,102,483	1,879,491	42,558	1,922,049	4,162,025	18,409	4,180,434
6	380000	Services	133,234,622	0	133,234,622	87,830,265	0	87,830,265	45,404,357	0	45,404,357
6	381000	Meters	56,646,213	0	56,646,213	37,811,786	0	37,811,786	18,834,427	0	18,834,427
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	2,617,069	0	2,617,069	2,018,195	0	2,018,195	598,874	0	598,874
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			407,919,290	2,653,182	410,572,472	262,592,554	1,852,053	264,444,607	145,326,736	801,129	146,127,865
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	774,406	1,442,736	576,272	526,155	1,102,427	92,058	248,251	340,309
4	390XXX	Structures & Improvements	2,214,490	8,353,168	10,567,658	1,284,417	5,675,393	6,959,810	930,073	2,677,775	3,607,848
4	391XXX	Office Furniture & Equipment	0	6,830,678	6,830,678	0	4,640,968	4,640,968	0	2,189,710	2,189,710
4	392XXX	Transportation Equipment	4,213,505	1,049,530	5,263,035	3,096,214	713,082	3,809,296	1,117,291	336,448	1,453,739
4	393000	Stores Equipment	159,451	189,051	348,502	114,672	128,447	243,119	44,779	60,604	105,383
4	394000	Tools, Shop & Garage Equipment	1,454,864	1,791,833	3,246,697	998,561	1,217,425	2,215,986	456,303	574,408	1,030,711
4	395000	Laboratory Equipment	142,354	316,108	458,462	107,367	214,773	322,140	34,987	101,335	136,322
4	396XXX	Power Operated Equipment	3,600,454	581,036	4,181,490	2,731,042	394,773	3,125,815	869,412	186,263	1,055,675



GAS UTILITY PLANT For Twelve Months Ended July 31, 2010 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	1,632,838	3,783,210	5,416,048	492,365	2,570,426	3,062,791	1,140,473	1,212,784	2,353,257
4	398000	Miscellaneous Equipment	1,111	95,978	97,089	477	65,210	65,687	634	30,768	31,402
		TOTAL GENERAL PLANT	14,087,397	23,764,998	37,852,395	9,401,387	16,146,652	25,548,039	4,686,010	7,618,346	12,304,356
		TOTAL PLANT IN SERVICE	422,589,888	63,318,137	485,908,025	272,408,692	43,668,730	316,077,422	150,181,196	19,649,407	169,830,603
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0
		TOTAL PLANT IN SERVICE	422,589,888	63,318,137	485,908,025	272,408,692	43,668,730	316,077,422	150,181,196	19,649,407	169,830,603
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,304,365	11,304,365	0	7,907,403	7,907,403	0	3,396,962	3,396,962
G-ADP	1119.X5	Distribution	133,898,116	870,606	134,768,722	86,753,322	607,727	87,361,049	47,144,794	262,879	47,407,673
G-ADP	1119.X6	General Plant - Non-Transportation	5,360,087	4,771,014	10,131,101	3,751,776	3,241,570	6,993,346	1,608,311	1,529,444	3,137,755
G-ADP	1119.X7	General Plant - Transportation	858,209	69,267	927,476	608,650	47,062	655,712	249,559	22,205	271,764
		TOTAL ACCUMULATED DEPRECIATION	140,116,412	17,015,252	157,131,664	91,113,748	11,803,762	102,917,510	49,002,664	5,211,490	54,214,154
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,579,691	3,579,691	0	2,432,149	2,432,149	0	1,147,542	1,147,542
99	111X30	Intangible Plant--Distribution Plant	70,162	0	70,162	38,473	0	38,473	31,689	0	31,689
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	22,751	22,751	0	15,458	15,458	0	7,293	7,293
		TOTAL ACCUMULATED AMORTIZATION	70,162	3,602,442	3,672,604	38,473	2,447,607	2,486,080	31,689	1,154,835	1,186,524
		NET GAS UTILITY PLANT	282,403,314	42,700,443	325,103,757	181,256,471	29,417,361	210,673,832	101,146,843	13,283,082	114,429,925

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%	69.805%	30.195%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: G-APL-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	282,403,314	42,700,443	325,103,757	181,256,471	29,417,361	210,673,832	101,146,843	13,283,082	114,429,925
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,969,488	-2,969,488	0	-1,924,288	-1,924,288	0	-1,045,200	-1,045,200
12	282900	Deferred F.I.T. - Plant In Service	0	-48,118,106	-48,118,106	0	-31,181,495	-31,181,495	0	-16,936,611	-16,936,611
12	190180	FAS 109 ITC	0	172,753	172,753	0	111,947	111,947	0	60,806	60,806
12	283850	Gas portion of Bond Redemptions	0	-728,554	-728,554	0	-472,118	-472,118	0	-256,436	-256,436
4	190850	Gain on Sale of General Office Bldg--GAS	0	43,864	43,864	0	29,803	29,803	0	14,061	14,061
99	190610	Contrib in Aid of Construction	392,899	0	392,899	276,605	0	276,605	116,294	0	116,294
		TOTAL ACCUM DEFERRED INCOME TAX	392,899	-51,599,531	-51,206,632	276,605	-33,436,151	-33,159,546	116,294	-18,163,380	-18,047,086
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	955,453	955,453	0	668,339	668,339	0	287,114	287,114
1	164100	Gas Inventory--Jackson Prairie	0	11,770,129	11,770,129	0	8,233,205	8,233,205	0	3,536,924	3,536,924
99	186710	DSM Programs	261,625	0	261,625	117,647	0	117,647	143,978	0	143,978
4	253850	Gain on Sale of General Office Building	0	-125,281	-125,281	0	-85,120	-85,120	0	-40,161	-40,161
		TOTAL OTHER ADJUSTMENTS	261,625	12,600,301	12,861,926	117,647	8,816,424	8,934,071	143,978	3,783,877	3,927,855
		NET RATE BASE	283,057,838	3,701,213	286,759,051	181,650,723	4,797,634	186,448,357	101,407,115	-1,096,421	100,310,694

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	12	Net Gas Plant	100.000%	64.802%	35.198%
G-ALL	13	Net Gas General Plant	100.000%	66.803%	33.197%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	29,849,835	29,849,835	0	20,879,961	20,879,961	0	8,969,874	8,969,874
G-PLT	350XXX	Less: Land and Land Rights	0	475,042	475,042	0	332,292	332,292	0	142,750	142,750
		Depreciable Underground Storage Plant	0	29,374,793	29,374,793	0	20,547,669	20,547,669	0	8,827,124	8,827,124
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,304,365	11,304,365	0			0		
	403X80	Depreciation Expense - JP		520,033	520,033	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,304,365	11,304,365	0	7,907,403	7,907,403	0	3,396,962	3,396,962
1	403X80	Depreciation Expense - JP	0	520,033	520,033	0	363,763	363,763	0	156,270	156,270
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	407,919,290	2,653,182	410,572,472	262,592,554	1,852,053	264,444,607	145,326,736	801,129	146,127,865
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	407,834,320	2,653,182	410,487,502	262,532,254	1,852,053	264,384,307	145,302,066	801,129	146,103,195
		Percentage		0.646%	100.000%	64.372%			34.982%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		870,606	134,768,722	86,753,322			47,144,794		
	403X50	Depreciation Expense		62,381	9,656,574	6,216,130			3,378,063		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	133,898,116	870,606	134,768,722	86,753,322	607,727	87,361,049	47,144,794	262,879	47,407,673
6	403X50	Depreciation Expense	9,594,193	62,381	9,656,574	6,216,130	43,545	6,259,675	3,378,063	18,836	3,396,899
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	14,087,397	23,764,998	37,852,395	9,401,387	16,146,652	25,548,039	4,686,010	7,618,346	12,304,356
G-PLT	389XXX	Less: Land and Land Rights	668,330	774,406	1,442,736	576,272	526,155	1,102,427	92,058	248,251	340,309
G-PLT	392XXX	Less: Transportation	4,213,505	1,049,530	5,263,035	3,096,214	713,082	3,809,296	1,117,291	336,448	1,453,739
		Depreciable Non-Transport Genl Plant	9,205,562	21,941,062	31,146,624	5,728,901	14,907,415	20,636,316	3,476,661	7,033,647	10,510,308
		Percentage		70.445%	100.000%	18.393%			11.162%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended July 31, 2010 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		4,771,014	6,772,679	1,245,699			755,966		
	108X06	Accum Depr--Gas General Plant - Direct	3,358,422		3,358,422	2,506,077			852,345		
	403X60	Depreciation Expense	493,244	1,175,657	1,668,901	306,961			186,283		
	403X60	Depreciation Expense (Direct)	250,896		250,896	190,101			60,795		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	5,360,087	4,771,014	10,131,101	3,751,776	3,241,570	6,993,346	1,608,311	1,529,444	3,137,755
4	403X60	Depreciation Expense	744,140	1,175,657	1,919,797	497,062	798,777	1,295,839	247,078	376,880	623,958
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	4,213,505	1,049,530	5,263,035	3,096,214	713,082	3,809,296	1,117,291	336,448	1,453,739
		Percentage		19.942%	100.000%	58.829%			21.229%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		69,267	347,342	204,338			73,737		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	580,134		580,134	404,312			175,822		
	403X70	Depreciation Expense		5,987	30,022	17,662			6,373		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	858,209	69,267	927,476	608,650	47,062	655,712	249,559	22,205	271,764
4	403X70	Depreciation Expense	24,035	5,987	30,022	17,662	4,068	21,730	6,373	1,919	8,292
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%		69.805%			30.195%		
G-ALL	99	Not Allocated		0.000%		0.000%			0.000%		

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 8/31/2010

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended July 31, 2010 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
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	4,725,382	3,411,395	918,472
8			Utility 8	65,333	0	45,656
9			Utility 9	9,703	7,660	2,043
		TOTAL		4,800,418	3,419,055	966,171
7	404X32	PC Software	Utility 7	1,102,902	796,218	214,371
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		1,188,675	796,218	274,311
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		5,999,396	4,222,711	1,242,485

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended July 31, 2010 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	6,817,776	4,921,957	1,325,171	570,648
8	Utility 8	136,710	0	95,536	41,174
9	Utility 9	709,030	559,744	149,286	0
9	Utility 9 - Washington	106,598	84,154	22,444	0
9	Utility 9 - Idaho	412,362	325,539	86,823	0
	Total	<u>8,182,476</u>	<u>5,891,394</u>	<u>1,679,260</u>	<u>611,822</u>
7	403X70 Utility 7	2,634	1,902	512	220
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,998</u>	<u>13,242</u>	<u>3,536</u>	<u>220</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

COMMON GENERAL PLANT For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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\*\*\*\*\* ELECTRIC \*\*\*\*\*

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

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
99	389XXX	Land & Land Rights												
		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
		Utility 2	475,146	0	0	0	0	0	0	0	0	475,146	0	475,146
		Utility 7	3,698,787	0	0	2,670,265	2,670,265	0	0	718,933	718,933	0	309,588	309,588
		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
		Utility 9 - Allocated	263,468	0	0	207,995	207,995	0	0	55,473	55,473	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,947,182</b>	<b>371,603</b>	<b>447,074</b>	<b>2,901,034</b>	<b>3,719,711</b>	<b>576,272</b>	<b>92,058</b>	<b>774,406</b>	<b>1,442,736</b>	<b>475,146</b>	<b>309,588</b>	<b>784,734</b>
99	390XXX	Structures & Improvements												
		Utility 0	3,064,444	488,753	1,334,296	1,241,395	3,064,444	0	0	0	0	0	0	0
		Utility 1	935,955	0	0	0	0	935,955	0	0	935,955	0	0	0
		Utility 2	3,402,567	0	0	0	0	0	0	0	0	3,402,567	0	3,402,567
		Utility 7	38,235,165	0	0	27,603,113	27,603,113	0	0	7,431,769	7,431,769	0	3,200,283	3,200,283
		Utility 9 - Wa	1,655,006	1,306,544	0	0	1,306,544	348,462	0	0	348,462	0	0	0
		Utility 9 - Idaho	4,417,349	0	3,487,276	0	3,487,276	0	930,073	0	930,073	0	0	0
		Utility 9 - Allocated	4,376,154	0	0	3,454,755	3,454,755	0	0	921,399	921,399	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>56,086,640</b>	<b>1,795,297</b>	<b>4,821,572</b>	<b>32,299,263</b>	<b>38,916,132</b>	<b>1,284,417</b>	<b>930,073</b>	<b>8,353,168</b>	<b>10,567,658</b>	<b>3,402,567</b>	<b>3,200,283</b>	<b>6,602,850</b>
99	391XXX	Office Furniture & Equipment												
		Utility 0	1,170,042	0	0	1,170,042	1,170,042	0	0	0	0	0	0	0
		Utility 7	33,758,674	0	0	24,371,400	24,371,400	0	0	6,561,673	6,561,673	0	2,825,601	2,825,601
		Utility 8	384,942	0	0	0	0	0	0	269,005	269,005	0	115,937	115,937
		<b>TOTAL ACCOUNT</b>	<b>35,313,658</b>	<b>0</b>	<b>0</b>	<b>25,541,442</b>	<b>25,541,442</b>	<b>0</b>	<b>0</b>	<b>6,830,678</b>	<b>6,830,678</b>	<b>0</b>	<b>2,941,538</b>	<b>2,941,538</b>
99	392XXX	Transportation Equipment												
		Utility 0	12,330,218	5,368,457	2,229,894	4,731,867	12,330,218	0	0	0	0	0	0	0
		Utility 1	4,654,658	0	0	0	0	2,871,528	984,445	798,685	4,654,658	0	0	0
		Utility 2	2,009,933	0	0	0	0	0	0	0	0	2,009,933	0	2,009,933
		Utility 7	360,620	0	0	260,342	260,342	0	0	70,094	70,094	0	30,184	30,184
		Utility 9 - Wa	1,067,139	842,453	0	0	842,453	224,686	0	0	224,686	0	0	0
		Utility 9 - Idaho	630,948	0	498,102	0	498,102	0	132,846	0	132,846	0	0	0
		Utility 9 - Allocated	858,473	0	0	677,722	677,722	0	0	180,751	180,751	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,911,989</b>	<b>6,210,910</b>	<b>2,727,996</b>	<b>5,669,931</b>	<b>14,608,837</b>	<b>3,096,214</b>	<b>1,117,291</b>	<b>1,049,530</b>	<b>5,263,035</b>	<b>2,009,933</b>	<b>30,184</b>	<b>2,040,117</b>

COMMON GENERAL PLANT For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: C-GL-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	367,509	10,739	14,745	342,025	367,509	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	144,387	113,986	0	0	113,986	30,401	0	0	30,401	0	0	0
9		Utility 9 - Idaho	212,676	0	167,897	0	167,897	0	44,779	0	44,779	0	0	0
9		Utility 9 - Allocated	897,891	0	0	708,840	708,840	0	0	189,051	189,051	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,763,961</b>	<b>124,725</b>	<b>182,642</b>	<b>1,050,865</b>	<b>1,358,232</b>	<b>114,672</b>	<b>44,779</b>	<b>189,051</b>	<b>348,502</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,450,650	1,285,848	432,387	1,732,415	3,450,650	0	0	0	0	0	0	0
99		Utility 1	1,868,965	0	0	0	0	989,338	454,299	425,328	1,868,965	0	0	0
99		Utility 2	961,984	0	0	0	0	0	0	0	0	961,984	0	961,984
7		Utility 7	3,099,858	0	0	2,237,880	2,237,880	0	0	602,519	602,519	0	259,458	259,458
8		Utility 8	1,000,753	0	0	0	0	0	0	699,346	699,346	0	301,407	301,407
9		Utility 9 - Wa	43,802	34,579	0	0	34,579	9,223	0	0	9,223	0	0	0
9		Utility 9 - Idaho	9,516	0	7,512	0	7,512	0	2,004	0	2,004	0	0	0
9		Utility 9 - Allocated	307,004	0	0	242,364	242,364	0	0	64,640	64,640	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,742,532</b>	<b>1,320,427</b>	<b>439,899</b>	<b>4,212,659</b>	<b>5,972,985</b>	<b>998,561</b>	<b>456,303</b>	<b>1,791,833</b>	<b>3,246,697</b>	<b>961,984</b>	<b>560,865</b>	<b>1,522,849</b>
	395000	Laboratory Equipment												
99		Utility 0	1,460,208	214,701	143,226	1,102,281	1,460,208	0	0	0	0	0	0	0
99		Utility 1	317,362	0	0	0	0	103,278	33,682	180,402	317,362	0	0	0
99		Utility 2	273,015	0	0	0	0	0	0	0	0	273,015	0	273,015
7		Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
8		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
9		Utility 9 - Wa	19,419	15,330	0	0	15,330	4,089	0	0	4,089	0	0	0
9		Utility 9 - Idaho	6,199	0	4,894	0	4,894	0	1,305	0	1,305	0	0	0
9		Utility 9 - Allocated	287,922	0	0	227,300	227,300	0	0	60,622	60,622	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,728,308</b>	<b>230,031</b>	<b>148,120</b>	<b>1,586,345</b>	<b>1,964,496</b>	<b>107,367</b>	<b>34,987</b>	<b>316,108</b>	<b>458,462</b>	<b>273,015</b>	<b>32,335</b>	<b>305,350</b>
	396XXX	Power Operated Equipment												
99		Utility 0	25,933,515	12,466,239	6,651,179	6,816,097	25,933,515	0	0	0	0	0	0	0
99		Utility 1	3,687,062	0	0	0	0	2,580,476	761,378	345,208	3,687,062	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	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9		Utility 9 - Idaho	513,106	0	405,072	0	405,072	0	108,034	0	108,034	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>32,055,259</b>	<b>13,030,782</b>	<b>7,056,251</b>	<b>7,696,529</b>	<b>27,783,562</b>	<b>2,731,042</b>	<b>869,412</b>	<b>581,036</b>	<b>4,181,490</b>	<b>43,834</b>	<b>46,373</b>	<b>90,207</b>



COMMON GENERAL PLANT For Twelve Months Ended July 31, 2010 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	39,071,845	5,567,662	2,157,219	31,346,964	39,071,845	0	0	0	0	0	0	0
99		Utility 1	680,883	0	0	0	0	395,671	285,212	0	680,883	0	0	0
99		Utility 2	522,512	0	0	0	0	0	0	0	0	522,512	0	522,512
7		Utility 7	8,195,823	0	0	5,916,810	5,916,810	0	0	1,593,022	1,593,022	0	685,990	685,990
8		Utility 8	926,365	0	0	0	0	0	0	647,362	647,362	0	279,003	279,003
9		Utility 9 - Wa	459,243	362,549	0	0	362,549	96,694	0	0	96,694	0	0	0
9		Utility 9 - Idaho	4,062,034	0	3,206,773	0	3,206,773	0	855,261	0	855,261	0	0	0
9		Utility 9 - Allocated	7,327,601	0	0	5,784,775	5,784,775	0	0	1,542,826	1,542,826	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>61,246,306</b>	<b>5,930,211</b>	<b>5,363,992</b>	<b>43,048,549</b>	<b>54,342,752</b>	<b>492,365</b>	<b>1,140,473</b>	<b>3,783,210</b>	<b>5,416,048</b>	<b>522,512</b>	<b>964,993</b>	<b>1,487,505</b>
	398000	Miscellaneous Equipment												
99		Utility 0	7,889	0	2,299	5,590	7,889	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	485,512	0	0	350,506	350,506	0	0	94,369	94,369	0	40,637	40,637
9		Utility 9 - Wa	2,264	1,787	0	0	1,787	477	0	0	477	0	0	0
9		Utility 9 - Idaho	3,013	0	2,379	0	2,379	0	634	0	634	0	0	0
9		Utility 9 - Allocated	7,643	0	0	6,034	6,034	0	0	1,609	1,609	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>506,321</b>	<b>1,787</b>	<b>4,678</b>	<b>362,130</b>	<b>368,595</b>	<b>477</b>	<b>634</b>	<b>95,978</b>	<b>97,089</b>	<b>0</b>	<b>40,637</b>	<b>40,637</b>
		<b>TOTAL GENERAL PLANT</b>	<b>228,302,156</b>	<b>29,015,773</b>	<b>21,192,224</b>	<b>124,368,747</b>	<b>174,576,744</b>	<b>9,401,387</b>	<b>4,686,010</b>	<b>23,764,998</b>	<b>37,852,395</b>	<b>7,746,218</b>	<b>8,126,796</b>	<b>15,873,014</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended July 31, 2010 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	39,667,177	39,667,177	0	0
99	108X06	Utility 1 - Allocated	630,115	0	630,115	0
99	108X06	Utility 1 - Washington	2,506,077	0	2,506,077	0
99	108X06	Utility 1 - Idaho	852,345	0	852,345	0
99	108X06	Utility 2	2,288,851	0	0	2,288,851
7	108X06	Utility 7	12,403,859	8,954,718	2,410,938	1,038,203
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-347,529	-250,892	-67,549	-29,088
8	108X06	Utility 8	871,751	0	609,197	262,554
9	108X06	Utility 9	15,150,691	11,960,713	3,189,978	0
Total			74,023,337	60,331,716	10,131,101	3,560,520

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,791,538	5,791,538	0	0
99	108X07	Utility 1 - Allocated	191,481	0	191,481	0
99	108X07	Utility 1 - Washington	404,312	0	404,312	0
99	108X07	Utility 1 - Idaho	175,822	0	175,822	0
99	108X07	Utility 2	975,813	0	0	975,813
7	108X07	Utility 7	31,062	22,425	6,038	2,600
9	108X07	Utility 9	711,580	561,757	149,823	0
Total			8,281,608	6,375,720	927,476	978,413

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT For Twelve Months Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS\*\*\*\*\*

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	583,201	0	0	0	0	414,751	168,450	0	583,201	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	153,199	153,199	0	0	40,859	40,859	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>777,259</b>	<b>0</b>	<b>0</b>	<b>153,199</b>	<b>153,199</b>	<b>414,751</b>	<b>168,450</b>	<b>40,859</b>	<b>624,060</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	753,034	0	0	753,034	753,034	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	23,504,461	0	0	16,968,576	16,968,576	0	0	4,568,562	4,568,562	0	1,967,323	1,967,323
8		Utility 8	326,665	0	0	0	0	0	0	228,280	228,280	0	98,385	98,385
		<b>TOTAL ACCOUNT</b>	<b>24,630,600</b>	<b>0</b>	<b>0</b>	<b>17,721,610</b>	<b>17,721,610</b>	<b>0</b>	<b>0</b>	<b>4,796,842</b>	<b>4,796,842</b>	<b>46,440</b>	<b>2,065,708</b>	<b>2,112,148</b>
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	801,516	0	0	801,516	801,516	0	0	0	0	0	0	0
99		Utility 1	14,200	0	0	0	0	0	0	14,200	14,200	0	0	0
99		Utility 2	682	0	0	0	0	0	0	0	0	682	0	682
7		Utility 7	9,185,998	0	0	6,631,648	6,631,648	0	0	1,785,482	1,785,482	0	768,868	768,868
8		Utility 8	590,623	0	0	0	0	0	0	412,739	412,739	0	177,884	177,884
		<b>TOTAL ACCOUNT</b>	<b>10,593,019</b>	<b>0</b>	<b>0</b>	<b>7,433,164</b>	<b>7,433,164</b>	<b>0</b>	<b>0</b>	<b>2,212,421</b>	<b>2,212,421</b>	<b>682</b>	<b>946,752</b>	<b>947,434</b>
		<b>TOTAL</b>	<b>36,000,878</b>	<b>0</b>	<b>0</b>	<b>25,307,973</b>	<b>25,307,973</b>	<b>414,751</b>	<b>168,450</b>	<b>7,050,122</b>	<b>7,633,323</b>	<b>47,122</b>	<b>3,012,460</b>	<b>3,059,582</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended July 31, 2010 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 Gas
		Accum Amort (111X30, 111X31, 111X32)				
99		Utility 0	867,058	867,058	0	0
99		Utility 1	6,443	0	6,443	0
99		Utility 2 - Oregon	24,419	0	0	24,419
7		Utility 7	16,440,983	11,869,239	3,195,634	1,376,110
8		Utility 8	534,391	0	373,443	160,948
9		Utility 9	19,810	15,639	4,171	0
		<b>Total</b>	<b>17,893,104</b>	<b>12,751,936</b>	<b>3,579,691</b>	<b>1,561,477</b>
		Accum Amort--Leasehold Improvements (111X50, 111X60)				
2		Utility 2 - Oregon	37,446	0	0	37,446
7		Utility 7	103,110	74,438	20,041	8,630
9		Utility 9	12,869	10,159	2,710	0
		<b>Total</b>	<b>153,425</b>	<b>84,597</b>	<b>22,751</b>	<b>46,076</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE For Twelve Months Ended July 31, 2010 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	4,796,842	4,796,842	0	3,259,118	3,259,118	0	1,537,724	1,537,724
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,212,421	2,212,421	0	1,503,185	1,503,185	0	709,236	709,236
			0	7,009,263	7,009,263	0	4,762,303	4,762,303	0	2,246,960	2,246,960
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,579,691	3,579,691	0			0		
	404	Amortization Expense (404X30, X31, X32)		1,243,322	1,243,322	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,579,691	3,579,691	0	2,432,149	2,432,149	0	1,147,542	1,147,542
4	404	Amortization Expense (404X30, X31, X32)	0	1,243,322	1,243,322	0	844,750	844,750	0	398,572	398,572
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended July 31, 2010 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	-13,469,918	-9,724,338	-2,618,148	-1,127,432
9	282900	Utility 9	-1,668,675	-1,317,335	-351,340	0
		Total	<u>-15,138,593</u>	<u>-11,041,673</u>	<u>-2,969,488</u>	<u>-1,127,432</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%