

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 4/25/2011

GAS RATE OF RETURN For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis			Report ID: G-ROR-12A		
Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	19,921,746	11,783,493	8,138,253
		Adjustments			
		Adjusted Gas Net Operating Income	19,921,746	11,783,493	8,138,253
G-APL		Gas Net Adjusted Rate Base	291,579,291	190,087,416	101,491,875
		RATE OF RETURN	6.832%	6.199%	8.019%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Twelve Months Ended February 28, 2011		G-ALL-12A				
Average of Monthly Averages Basis						
Basis	Ref	Description		System	Washington	Idaho
1	Input	System Contract Demand	11/1/2010	100.000%	69.400%	30.600%
		Number of Customers	2/28/2011	221,625	147,287	74,338
2		Percent		100.000%	66.458%	33.542%
	G-OPS	Direct Distribution Operating Expense		8,699,526	5,888,857	2,810,669
3		Percent		100.000%	67.692%	32.308%
Jurisdictional Four Factor Allocator - Direct Method						
Allocation Rate Calculation - Updated 12/31/2010						
Direct O&M						
		Amount: Accounts 798 - 894		2,960,332	1,958,779	1,001,553
		Amount: Accounts 901 - 935		12,985,723	9,788,850	3,196,873
		Total		15,946,055	11,747,629	4,198,426
		Percentage		100.000%	73.671%	26.329%
Direct Labor						
		Amount: Accounts 798 - 894		5,777,102	3,849,651	1,927,451
		Amount: Accounts 901 - 935		2,393,355	1,904,696	488,659
		Total		8,170,457	5,754,347	2,416,110
		Percentage		100.000%	70.429%	29.571%
		Total Number of Customers		223,040	148,247	74,793
		Percentage		100.000%	66.467%	33.533%
		Total Direct Plant		298,884,304	189,804,990	109,079,314
		Percentage		100.000%	63.505%	36.495%
		Total Four Factor Allocators		400.000%	274.072%	125.928%
4		Percent		100.000%	68.518%	31.482%
Underground Storage & Dist Plant						
				System	Washington	Idaho
	G-PLT	Underground Storage		28,601,508	19,849,446	8,752,062
	G-PLT	Distribution		420,227,065	271,100,394	149,126,671
		Total Underground Storage/Dist Plant		448,828,573	290,949,840	157,878,733
5		Percent		100.000%	64.824%	35.176%
	Input	Actual Therms Purchased	2/28/2011	256,548,002	178,812,559	77,735,443
6		Percent		100.000%	69.699%	30.301%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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		1/1/2011	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North/Oregon 4-Factor		57,557,639	50,620,200	3,943,320	2,994,119
	Direct O&M Accts 500 - 894		57,769,575	39,717,113	14,983,974	3,068,488
	Direct O&M Accts 901 - 935		1,276,412	787,265	489,147	XXXXXX
	Direct O&M Accts 901 - 905 Utility 9 Only		0			
	Adjustments		116,603,626	91,124,578	19,416,441	6,062,607
	Total		100.000%	78.149%	16.652%	5.199%
	Percentage					
	Direct Labor Accts 500 - 894		51,313,884	40,856,300	7,149,723	3,307,861
	Direct Labor Accts 901 - 935		5,118,749	3,938,893	229,885	949,971
	Direct Labor Accts 901 - 905 Utility 9 Only		5,235,309	3,229,034	2,006,275	XXXXXX
	Total		61,667,942	48,024,227	9,385,883	4,257,832
	Percentage		100.000%	77.876%	15.220%	6.904%
	Number of Customers at 12/31/10		678,123	358,982	223,040	96,101
	Percentage		100.000%	52.937%	32.891%	14.172%
	Net Direct Plant		2,417,505,829	1,947,783,110	317,785,902	151,936,817
	Percentage		100.000%	80.570%	13.145%	6.285%
	Total Percentages		400.000%	289.532%	77.908%	32.560%
7	Average (CD AA)		100.000%	72.383%	19.477%	8.140%
		1/1/2011	Total	Electric	Gas North	Oregon Gas
Input	Gas North/Oregon 4-Factor		6,937,439	0	3,943,320	2,994,119
	Direct O&M Accts 580 - 894		18,052,462	0	14,983,974	3,068,488
	Direct O&M Accts 901 - 935		489,147	0	489,147	XXXXXX
	Direct O&M Accts 901 - 905 Utility 9 Only		25,479,048	0	19,416,441	6,062,607
	Total		100.000%	0.000%	76.206%	23.794%
	Percentage					
	Direct Labor Accts 580 - 894		10,457,584	0	7,149,723	3,307,861
	Direct Labor Accts 901 - 935		1,179,856	0	229,885	949,971
	Direct Labor Accts 901 - 905 Utility 9 Only		2,006,275	0	2,006,275	XXXXXX
	Total		13,643,715	0	9,385,883	4,257,832
	Percentage		100.000%	0.000%	68.793%	31.207%
	Number of Customers at 12/31/10		319,141	0	223,040	96,101
	Percentage		100.000%	0.000%	69.888%	30.112%
	Net Direct Plant		464,005,775	0	312,801,546	151,204,229
	Percentage		100.000%	0.000%	67.413%	32.587%
	Total Percentages		400.000%	0.000%	282.300%	117.700%
8	Average (GD AA)		100.000%	0.000%	70.575%	29.425%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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		1/1/2011	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor		54,563,520	50,620,200	3,943,320	0
	Direct O&M Accts 580 - 894		54,701,087	39,717,113	14,983,974	0
	Direct O&M Accts 901 - 935		0	0	0	0
	Adjustments		109,264,607	90,337,313	18,927,294	0
	Total		100.000%	82.678%	17.322%	0.000%
	Percentage					
	Direct Labor Accts 580 - 894		48,006,023	40,856,300	7,149,723	0
	Direct Labor Accts 901 - 935		4,168,778	3,938,893	229,885	0
	Total		52,174,801	44,795,193	7,379,608	0
	Percentage		100.000%	85.856%	14.144%	0.000%
	Number of Customers at 12/31/10		582,022	358,982	223,040	0
	Percentage		100.000%	61.678%	38.322%	0.000%
	Net Direct Plant		2,248,388,907	1,935,587,361	312,801,546	0
	Percentage		100.000%	86.088%	13.912%	0.000%
	Total Percentages		400.000%	316.300%	83.700%	0.000%
9	Average (CD AN/ID/WA)		100.000%	79.075%	20.925%	0.000%
		12/31/2010	System	Washington	Idaho	
10	Actual Annual Throughput		345,660,550	233,500,090	112,160,460	
	Percent		100.000%	67.552%	32.448%	
11	G-OPS Book Depreciation		12,673,264	8,270,574	4,402,690	
	Percent		100.000%	65.260%	34.740%	
12	G-PLT Net Gas Plant		332,496,443	216,040,838	116,455,605	
	Percent		100.000%	64.975%	35.025%	
13	G-PLT Net Gas General Plant		29,680,383	20,069,981	9,610,402	
	Percent		100.000%	67.620%	32.380%	
14	G-SCM Net Allocated Schedule M		-36,150,758	-23,538,269	-12,612,489	
	Percent		100.000%	65.111%	34.889%	
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)	12/31/2010	Washington	Idaho		
Input	Underground Storage (Actual, not Situs)		19,849,446	8,752,062		
Input	Distribution		276,451,724	150,221,147		
Input	General		3,723,680	2,752,562		
Input	TOTAL		300,024,850	161,725,771		

GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended February 28, 2011		G-OPS-12A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	139,909,356	0	139,909,356	95,805,201	0	95,805,201	44,104,155	0	44,104,155
99	4812XX	Commercial - Firm & Interruptible	72,014,450	0	72,014,450	50,623,343	0	50,623,343	21,391,107	0	21,391,107
99	4813XX	Industrial-Firm	3,301,552	0	3,301,552	2,076,959	0	2,076,959	1,224,593	0	1,224,593
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	6,477,515	0	6,477,515	4,477,691	0	4,477,691	1,999,824	0	1,999,824
99	484000	Interdepartmental Revenue	299,457	0	299,457	264,864	0	264,864	34,593	0	34,593
TOTAL SALES TO ULTIMATE CUSTOMERS			222,002,330	0	222,002,330	153,248,058	0	153,248,058	68,754,272	0	68,754,272
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	147,469,400	0	147,469,400	101,558,010	0	101,558,010	45,911,390	0	45,911,390
99	488000	Miscellaneous Service Revenues	28,645	0	28,645	15,344	0	15,344	13,301	0	13,301
99	489300	Transportation For Others	3,755,395	0	3,755,395	3,309,939	0	3,309,939	445,456	0	445,456
99	493000	Rent from Gas Property	2,351	0	2,351	2,291	0	2,291	60	0	60
4	495000	Other Gas Revenues	8,256,494	833,715	9,090,209	5,701,059	571,245	6,272,304	2,555,435	262,470	2,817,905
TOTAL OTHER OPERATING REVENUES			159,512,285	833,715	160,346,000	110,586,643	571,245	111,157,888	48,925,642	262,470	49,188,112
TOTAL GAS REVENUES			381,514,615	833,715	382,348,330	263,834,701	571,245	264,405,946	117,679,914	262,470	117,942,384
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	274,089,294	0	274,089,294	189,417,169	0	189,417,169	84,672,125	0	84,672,125
6	808XXX	Net Natural Gas Storage Transactions	123,349	0	123,349	170,622	0	170,622	-47,273	0	-47,273
6	811000	Gas Used for Products Extraction	-1,081,101	0	-1,081,101	-749,109	0	-749,109	-331,992	0	-331,992
10	813000	Other Gas Expenses	0	1,167,977	1,167,977	0	788,992	788,992	0	378,985	378,985
99	813010	Gas Technology Institute (GTI) Expenses	64,471	0	64,471	46,082	0	46,082	18,389	0	18,389
TOTAL PRODUCTION EXPENSES			273,196,013	1,167,977	274,363,990	188,884,764	788,992	189,673,756	84,311,249	378,985	84,690,234
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	4,270	4,270	0	2,963	2,963	0	1,307	1,307
1	824000	Other Expenses	0	307,450	307,450	0	213,370	213,370	0	94,080	94,080
1	837000	Other Equipment	0	302,762	302,762	0	210,117	210,117	0	92,645	92,645
TOTAL UNDERGROUND STORAGE OP. EXP			0	614,482	614,482	0	426,450	426,450	0	188,032	188,032
G-ADP		Depreciation Expense	0	496,426	496,426	0	344,520	344,520	0	151,906	151,906
1	404X40	Amortization Expense	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	165,622	165,622	0	114,942	114,942	0	50,680	50,680
TOTAL UNDERGROUND STORAGE EXP			0	1,276,757	1,276,757	0	886,070	886,070	0	390,687	390,687

GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended February 28, 2011		G-OPS-12A
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	163,755	601,225	764,980	104,394	406,981	511,375	59,361	194,244	253,605
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,985,087	209,712	2,194,799	1,435,832	141,958	1,577,790	549,255	67,754	617,009
3	875000	Measuring & Reg Sta Exp-General	116,186	0	116,186	66,401	0	66,401	49,785	0	49,785
3	876000	Measuring & Reg Sta Exp-Industrial	30,532	0	30,532	7,629	0	7,629	22,903	0	22,903
3	877000	Measuring & Reg Sta Exp-City Gate	158,005	0	158,005	64,088	0	64,088	93,917	0	93,917
3	878000	Meter & House Regulator Expenses	885,837	0	885,837	686,990	0	686,990	198,847	0	198,847
3	879000	Customer Installation Expenses	1,326,256	80,189	1,406,445	756,470	54,282	810,752	569,786	25,907	595,693
3	880000	Other Expenses	913,090	704,228	1,617,318	655,606	476,706	1,132,312	257,484	227,522	485,006
3	881000	Rents	60	24,263	24,323	60	16,424	16,484	0	7,839	7,839
MAINTENANCE											
3	885000	Supervision & Engineering	129,891	75	129,966	46,653	51	46,704	83,238	24	83,262
3	887000	Mains	1,647,380	2,396	1,649,776	1,120,928	1,622	1,122,550	526,452	774	527,226
3	889000	Measuring & Reg Sta Exp-General	210,097	40	210,137	108,077	27	108,104	102,020	13	102,033
3	890000	Measuring & Reg Sta Exp-Industrial	76,475	25,773	102,248	47,824	17,446	65,270	28,651	8,327	36,978
3	891000	Measuring & Reg Sta Exp-City Gate	105,696	115	105,811	55,218	78	55,296	50,478	37	50,515
3	892000	Services	636,556	513,764	1,150,320	503,736	347,777	851,513	132,820	165,987	298,807
3	893000	Meters & House Regulators	313,559	560,236	873,795	228,156	379,235	607,391	85,403	181,001	266,404
3	894000	Other Equipment	1,064	226,712	227,776	795	153,466	154,261	269	73,246	73,515
TOTAL DISTRIBUTION OPERATING EXP			8,699,526	2,948,728	11,648,254	5,888,857	1,996,053	7,884,910	2,810,669	952,675	3,763,344
G-ADP		Depreciation	9,811,188	62,302	9,873,490	6,366,328	43,424	6,409,752	3,444,860	18,878	3,463,738
G-OTX		Taxes Other Than FIT	14,571,331	0	14,571,331	12,794,158	0	12,794,158	1,777,173	0	1,777,173
TOTAL DISTRIBUTION EXPENSES			33,082,045	3,011,030	36,093,075	25,049,343	2,039,477	27,088,820	8,032,702	971,553	9,004,255
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	368,806	368,806	0	245,101	245,101	0	123,705	123,705
2	902000	Meter Reading Expenses	1,569,572	67,909	1,637,481	1,363,322	45,131	1,408,453	206,250	22,778	229,028
G-903	903XXX	Customer Records & Collection Expenses	888,223	3,614,967	4,503,190	619,143	2,401,757	3,020,900	269,080	1,213,210	1,482,290
2	904000	Uncollectible Accounts	0	977,759	977,759	0	649,799	649,799	0	327,960	327,960
2	905000	Misc Customer Accounts	0	77,159	77,159	0	51,278	51,278	0	25,881	25,881
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,457,795	5,106,600	7,564,395	1,982,465	3,393,066	5,375,531	475,330	1,713,534	2,188,864
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	13,795,315	276,291	14,071,606	10,084,466	183,617	10,268,083	3,710,849	92,674	3,803,523
2	909000	Advertising	938	576,726	577,664	938	383,281	384,219	0	193,445	193,445
2	910000	Misc Customer Service & Info Exp	0	100,163	100,163	0	66,566	66,566	0	33,597	33,597
TOTAL CUSTOMER SERVICE & INFO EXP			13,796,253	953,180	14,749,433	10,085,404	633,464	10,718,868	3,710,849	319,716	4,030,565

GAS OPERATING STATEMENT For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	4,365	4,365	0	2,901	2,901	0	1,464	1,464
2	913000	Advertising	0	272	272	0	181	181	0	91	91
2	916000	Miscellaneous Sales Expenses	84,683	16,062	100,745	81,776	10,674	92,450	2,907	5,388	8,295
		TOTAL SALES EXPENSES	84,683	20,699	105,382	81,776	13,756	95,532	2,907	6,943	9,850
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	46,308	6,644,321	6,690,629	28,216	4,552,556	4,580,772	18,092	2,091,765	2,109,857
4	921000	Office Supplies & Expenses	108	1,079,126	1,079,234	108	739,396	739,504	0	339,730	339,730
4	922000	Admin. Expenses Transferred - Credit	229	-32,009	-31,780	0	-21,932	-21,932	229	-10,077	-9,848
4	923000	Outside Services Employed	0	4,002,414	4,002,414	0	2,742,374	2,742,374	0	1,260,040	1,260,040
4	924000	Property Insurance Premium	0	299,008	299,008	0	204,874	204,874	0	94,134	94,134
4	925XXX	Injuries and Damages	0	1,132,133	1,132,133	0	775,715	775,715	0	356,418	356,418
4	926XXX	Employee Pensions and Benefits	55,610	218,212	273,822	55,610	149,514	205,124	0	68,698	68,698
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	775,812	287,204	1,063,016	514,505	196,786	711,291	261,307	90,418	351,725
4	930000	Miscellaneous General Expenses	58,414	895,435	953,849	46,600	613,534	660,134	11,814	281,901	293,715
4	931000	Rents	16,753	227,669	244,422	16,059	155,994	172,053	694	71,675	72,369
4	935000	Maintenance of General Plant	231,915	1,474,199	1,706,114	141,220	1,010,092	1,151,312	90,695	464,107	554,802
		TOTAL ADMIN & GEN OPERATING EXP	1,185,149	16,227,712	17,412,861	802,318	11,118,903	11,921,221	382,831	5,108,809	5,491,640
G-ADP		Depreciation	936,571	1,366,777	2,303,348	579,814	936,488	1,516,302	356,757	430,289	787,046
4	404X30	Amortization - Intangible Distribution Plant	23,461	2,030	25,491	19,637	1,391	21,028	3,824	639	4,463
4	404X31	Amortization - Mainframe Software	0	1,200,993	1,200,993	0	822,896	822,896	0	378,097	378,097
4	404X32	Amortization - PC Software	0	179,923	179,923	0	123,280	123,280	0	56,643	56,643
4	404X50	Amortization - Leasehold Imp	0	2,007	2,007	0	1,375	1,375	0	632	632
99	407025	Jackson Prairie Deferral (per WA GRC)	0	0	0	0	0	0	0	0	0
99	407329	Decoupling Revenue Surcharge	531,134	0	531,134	531,134	0	531,134	0	0	0
99	407X28	Decoupling Revenue Amortization	-188,738	0	-188,738	-188,738	0	-188,738	0	0	0
99	407335	DSIT Amortization - ID	-316,734	0	-316,734	0	0	0	-316,734	0	-316,734
G-OTX		Taxes Other than FIT	0	36,627	36,627	0	25,096	25,096	0	11,531	11,531
		TOTAL ADMIN & GENERAL EXPENSES	2,170,843	19,016,069	21,186,912	1,744,165	13,029,429	14,773,594	426,678	5,986,640	6,413,318
		TOTAL EXPENSES BEFORE FIT	324,787,632	30,552,312	355,339,944	227,827,917	20,784,254	248,612,171	96,959,715	9,768,058	106,727,773
		NET OPERATING INCOME BEFORE FIT			27,008,386			15,793,775			11,214,611
G-FIT		FEDERAL INCOME TAX			-6,869,539			-5,400,633			-1,468,906
G-FIT		DEFERRED FEDERAL INCOME TAX			14,001,993			9,439,231			4,562,762
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-45,814			-28,316			-17,498
		GAS NET OPERATING INCOME			19,921,746			11,783,493			8,138,253

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.458%	33.542%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.692%	32.308%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.699%	30.301%
G-ALL	10	Actual Annual Throughput	100.000%	67.552%	32.448%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 4/25/2011

ALLOCATION OF PURCHASED GAS COSTS For Twelve Months Ended February 28, 2011 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	-24,982,536	0	-24,982,536	-17,374,360	0	-17,374,360	-7,608,176	0	-7,608,176
99	805120	Gas Expense - Rate Deferrals	8,556,159	0	8,556,159	5,506,819	0	5,506,819	3,049,340	0	3,049,340
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	233,580,461	0	233,580,461	161,600,802	0	161,600,802	71,979,659	0	71,979,659
1	804001	Pipeline Demand Costs	27,021,975	0	27,021,975	18,848,798	0	18,848,798	8,173,177	0	8,173,177
99	804010	Gas Costs - Fixed Hedge	801,808	0	801,808	552,028	0	552,028	249,780	0	249,780
99	804014	GTI Contributions	57,491	0	57,491	50,538	0	50,538	6,953	0	6,953
99	804017	Transaction Fees	89,926	0	89,926	62,248	0	62,248	27,678	0	27,678
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	1,864,815	0	1,864,815	1,285,559	0	1,285,559	579,256	0	579,256
6	804700	Gas Costs - Offsystem Bookout	11,299,845	4,406,248	15,706,093	7,844,263	3,071,111	10,915,374	3,455,582	1,335,137	4,790,719
6	804711	Gas Costs - Offsystem Bookout Offset	0	-4,406,248	-4,406,248	0	-3,071,111	-3,071,111	0	-1,335,137	-1,335,137
6	804730	Gas Costs - Intracompany LDC Gas	15,799,350	0	15,799,350	11,040,474	0	11,040,474	4,758,876	0	4,758,876
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			274,089,294	0	274,089,294	189,417,169	0	189,417,169	84,672,125	0	84,672,125

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	69.699%	30.301%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 4/25/2011

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended February 28, 2011 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	888,223	3,569,291	4,457,514	619,143	2,372,079	2,991,222	269,080	1,197,212	1,466,292
12	903920	Accts Rec Sold - Program Fees	0	44,925	44,925	0	29,190	29,190	0	15,735	15,735
12	903930	Accts Rec Sold - Maturity Yield Fees	0	751	751	0	488	488	0	263	263
Total Account 903			888,223	3,614,967	4,503,190	619,143	2,401,757	3,020,900	269,080	1,213,210	1,482,290

ALLOCATION RATIOS:

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

100.000%	66.458%	33.542%
100.000%	64.975%	35.025%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended February 28, 2011 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	88,107	276,291	364,398	54,516	183,617	238,133	33,591	92,674	126,265
99	908600	Customer Service & Info Expense	12,459,194	0	12,459,194	9,127,375	0	9,127,375	3,331,819	0	3,331,819
99	908610	Limited Income Tax Refund Program	217,326	0	217,326	217,326	0	217,326	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	835,725	0	835,725	591,430	0	591,430	244,295	0	244,295
99	908990	DSM Amortization	194,963	0	194,963	93,819	0	93,819	101,144	0	101,144
Total Account 908			13,795,315	276,291	14,071,606	10,084,466	183,617	10,268,083	3,710,849	92,674	3,803,523

ALLOCATION RATIOS:

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

100.000%

66.458%

33.542%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis		Report ID: G-FIT-12A				
Ref/Basis	Description	System	Washington	Idaho		
	Calculation of Taxable Operating Income:					
G-OPS	Operating Revenue	382,348,330	264,405,946	117,942,384		
G-OPS	Operating & Maintenance Expense	326,458,797	226,096,268	100,362,529		
G-OPS	Book Depreciation & Amortization	14,107,567	9,581,707	4,525,860		
G-OTX	Taxes Other than FIT	14,773,580	12,934,196	1,839,384		
	Net Operating Income Before FIT	27,008,386	15,793,775	11,214,611		
	Less: Interest Expense	9,380,706	6,031,474	3,349,232		
G-SCM	Add: Schedule M Additions	22,353	-1,035,050	1,057,403		
G-SCM	Less: Schedule M Deductions	37,277,286	24,157,630	13,119,656		
	Taxable Net Operating Income	-19,627,253	-15,430,379	-4,196,874		
	Percent	35%	35%	35%		
	Total Federal Income Tax	-6,869,539	-5,400,633	-1,468,906		
G-DTE	Deferred FIT	14,001,993	9,439,231	4,562,762		
99	411400 Amortized Investment Tax Credit	-45,814	-28,316	-17,498		
	Total FIT/Deferred FIT & ITC	7,086,640	4,010,282	3,076,358		
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	

GAS SCHEDULE M ITEMS	Report ID:
For Twelve Months Ended February 28, 2011	G-SCM-12A
Average of Monthly Averages Basis	

			***** 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)	10,771,220	3,310,685	14,081,905	6,965,779	2,273,532	9,239,311	3,805,441	1,037,153	4,842,594
12	997001	Contributions In Aid of Construction	0	270,787	270,787	0	175,944	175,944	0	94,843	94,843
2	997002	Injuries and Damages	0	-643,000	-643,000	0	-427,325	-427,325	0	-215,675	-215,675
12	997003	Salvage	0	15,833	15,833	0	10,287	10,287	0	5,546	5,546
4	997005	FAS106 Current Retiree Medical Accrual	0	-28,253	-28,253	0	-19,358	-19,358	0	-8,895	-8,895
6	997008	DSM Book Amortization	0	194,963	194,963	0	135,887	135,887	0	59,076	59,076
99	997010	Deferred Gas Credit and Refunds	-16,416,225	0	-16,416,225	-11,857,389	0	-11,857,389	-4,558,836	0	-4,558,836
4	997015	Airplane Lease Payments	0	93,029	93,029	0	63,742	63,742	0	29,287	29,287
12	997016	1992 Redemptions	0	-2,064,744	-2,064,744	0	-1,341,567	-1,341,567	0	-723,177	-723,177
4	997020	FAS87 Current Pension Accrual	0	-701,168	-701,168	0	-480,426	-480,426	0	-220,742	-220,742
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	332,244	0	332,244	332,244	0	332,244	0	0	0
12	997032	Interest Rate Swaps	0	143,278	143,278	0	93,095	93,095	0	50,183	50,183
99	997033	DSM Tariff Rider	3,634,034	0	3,634,034	2,257,964	0	2,257,964	1,376,070	0	1,376,070
4	997033	DSM Tariff Rider	0	63	63	0	43	43	0	20	20
1	997055	Deferred Gas Exchange	0	-1,369,565	-1,369,565	0	-950,478	-950,478	0	-419,087	-419,087
99	997065	Amortization of Unbilled Revenue Add-Ins	782,025	0	782,025	591,430	0	591,430	190,595	0	190,595
11	997080	Book Transportation Depreciation	0	1,198,923	1,198,923	0	782,417	782,417	0	416,506	416,506
4	997081	Deferred Compensation	0	266,594	266,594	0	182,665	182,665	0	83,929	83,929
4	997082	Meal Disallowances	0	84,100	84,100	0	57,624	57,624	0	26,476	26,476
4	997083	Paid Time Off	0	104,770	104,770	0	71,786	71,786	0	32,984	32,984
2	997084	Customer Uncollectibles	0	-12,801	-12,801	0	-8,507	-8,507	0	-4,294	-4,294
TOTAL SCHEDULE M ADDITIONS			-841,141	863,494	22,353	-1,654,411	619,361	-1,035,050	813,270	244,133	1,057,403
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	36,948,888	36,948,888	0	24,112,844	24,112,844	0	12,836,044	12,836,044
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	44,786	44,786	0	20,578	20,578
99	997073	DSIT Amortization - ID	263,034	0	263,034	0	0	0	263,034	0	263,034
TOTAL SCHEDULE M DEDUCTIONS			263,034	37,014,252	37,277,286	0	24,157,630	24,157,630	263,034	12,856,622	13,119,656

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.458%	33.542%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.692%	32.308%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.699%	30.301%
G-ALL	11	Book Depreciation	100.000%	65.260%	34.740%
G-ALL	12	Net Gas Plant	100.000%	64.975%	35.025%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 4/25/2011

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended February 28, 2011 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	9,791,417	6,375,290	3,416,127
99	410100	Deferred Federal Income Tax Exp	4,361,860	3,191,230	1,170,630
		SUBTOTAL	<u>14,153,277</u>	<u>9,566,520</u>	<u>4,586,757</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	122,425	79,712	42,713
99	411100	Deferred Federal Income Tax Exp	-273,709	-207,001	-66,708
		SUBTOTAL	<u>-151,284</u>	<u>-127,289</u>	<u>-23,995</u>
		Total Deferred Federal Income Tax Expense	<u>14,001,993</u>	<u>9,439,231</u>	<u>4,562,762</u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	65.111%	34.889%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended February 28, 2011 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		5.930%	6.600%
	Total Cost of Debt		3.173%	3.300%
	Total Weighted Cost		3.173%	3.300%
G-APL	Net Rate Base	291,579,291	190,087,416	101,491,875
	Interest Deduction for FIT Calculation	9,380,706	6,031,474	3,349,232
1	From last WA GRC (UG-100468)			
2	From ID GRC (AVU-G-09-1) - Cap Structure Non-specific in AVU-G-10-01			
3	Debt Cost from last GRCs			

GAS UTILITY PLANT For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt (303000)	992,521	40,607	1,033,128	824,071	27,823	851,894	168,450	12,784	181,234
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	5,980,485	5,980,485	0	4,097,709	4,097,709	0	1,882,776	1,882,776
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	1,758,319	1,758,319	0	1,204,765	1,204,765	0	553,554	553,554
TOTAL INTANGIBLE PLANT--SOFTWARE			992,521	7,779,411	8,771,932	824,071	5,330,297	6,154,368	168,450	2,449,114	2,617,564
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
1	351XXX	Structures & Improvements	0	1,292,866	1,292,866	0	897,249	897,249	0	395,617	395,617
1	352XXX	Wells	0	12,520,238	12,520,238	0	8,689,045	8,689,045	0	3,831,193	3,831,193
1	353000	Lines	0	1,050,777	1,050,777	0	729,239	729,239	0	321,538	321,538
1	354000	Compressor Station Equipment	0	11,225,914	11,225,914	0	7,790,784	7,790,784	0	3,435,130	3,435,130
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,606	120,606	0	53,178	53,178
1	356000	Purification Equipment	0	407,617	407,617	0	282,886	282,886	0	124,731	124,731
1	357000	Other Equipment	0	1,457,537	1,457,537	0	1,011,531	1,011,531	0	446,006	446,006
TOTAL UNDERGROUND STORAGE PLANT			0	28,601,508	28,601,508	0	19,849,446	19,849,446	0	8,752,062	8,752,062
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	649,092	22,254	671,346	446,786	15,511	462,297	202,306	6,743	209,049
6	376000	Mains	209,726,193	2,512,521	212,238,714	133,716,112	1,751,202	135,467,314	76,010,081	761,319	76,771,400
6	378000	Measuring & Reg Station Equip-General	4,748,211	57,440	4,805,651	2,929,902	40,035	2,969,937	1,818,309	17,405	1,835,714
6	379000	Measuring & Reg Station Equip-City Gate	5,854,301	60,967	5,915,268	1,708,407	42,493	1,750,900	4,145,894	18,474	4,164,368
6	380000	Services	135,855,650	0	135,855,650	89,720,036	0	89,720,036	46,135,614	0	46,135,614
6	381000	Meters	57,894,808	0	57,894,808	38,571,109	0	38,571,109	19,323,699	0	19,323,699
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	2,696,425	0	2,696,425	2,097,403	0	2,097,403	599,022	0	599,022
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUION PLANT			417,573,883	2,653,182	420,227,065	269,251,153	1,849,241	271,100,394	148,322,730	803,941	149,126,671
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,149	854,198	1,521,347	575,660	585,279	1,160,939	91,489	268,919	360,408
4	390XXX	Structures & Improvements	2,300,375	9,460,428	11,760,803	1,359,902	6,482,096	7,841,998	940,473	2,978,332	3,918,805
4	391XXX	Office Furniture & Equipment	0	7,331,054	7,331,054	0	5,023,092	5,023,092	0	2,307,962	2,307,962
4	392XXX	Transportation Equipment	4,914,934	1,274,660	6,189,594	3,627,669	873,372	4,501,041	1,287,265	401,288	1,688,553
4	393000	Stores Equipment	158,148	223,016	381,164	115,201	152,806	268,007	42,947	70,210	113,157
4	394000	Tools, Shop & Garage Equipment	1,468,491	2,020,934	3,489,425	1,013,348	1,384,704	2,398,052	455,143	636,230	1,091,373
4	395000	Laboratory Equipment	128,043	300,629	428,672	96,572	205,985	302,557	31,471	94,644	126,115
4	396XXX	Power Operated Equipment	3,859,681	634,444	4,494,125	2,915,322	434,708	3,350,030	944,359	199,736	1,144,095

GAS UTILITY PLANT For Twelve Months Ended February 28, 2011 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	1,705,898	3,958,627	5,664,525	545,359	2,712,372	3,257,731	1,160,539	1,246,255	2,406,794
4	398000	Miscellaneous Equipment	685	88,435	89,120	294	60,594	60,888	391	27,841	28,232
		TOTAL GENERAL PLANT	15,203,404	26,146,425	41,349,829	10,249,327	17,915,008	28,164,335	4,954,077	8,231,417	13,185,494
		TOTAL PLANT IN SERVICE	433,769,808	65,180,526	498,950,334	280,324,551	44,943,992	325,268,543	153,445,257	20,236,534	173,681,791
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	433,769,808	65,180,526	498,950,334	280,324,551	44,943,992	325,268,543	153,445,257	20,236,534	173,681,791
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,480,336	11,480,336	0	7,967,353	7,967,353	0	3,512,983	3,512,983
G-ADP	1119.X5	Distribution	138,462,775	879,248	139,342,023	89,846,343	612,827	90,459,170	48,616,432	266,421	48,882,853
G-ADP	1119.X6	General Plant - Non-Transportation	5,405,277	5,237,797	10,643,074	3,779,270	3,588,834	7,368,104	1,626,007	1,648,963	3,274,970
G-ADP	1119.X7	General Plant - Transportation	949,508	76,864	1,026,372	673,584	52,666	726,250	275,924	24,198	300,122
		TOTAL ACCUMULATED DEPRECIATION	144,817,560	17,674,245	162,491,805	94,299,197	12,221,680	106,520,877	50,518,363	5,452,565	55,970,928
		ACCUMULATED AMORTIZATION									
4	111X30	Intangible Plant - Communication Equipment (C-AAM)	80,742	5,330	86,072	46,822	3,652	50,474	33,920	1,678	35,598
4	111X31	Intangible Plant - Mainframe Software (C-AAM)	0	2,399,708	2,399,708	0	1,644,232	1,644,232	0	755,476	755,476
4	111X32	Intangible Plant - PC Software (C-AAM)	0	1,450,497	1,450,497	0	993,852	993,852	0	456,645	456,645
4	111X50	Leasehold Improvements (C-AAM)	1,863	23,946	25,809	1,863	16,407	18,270	0	7,539	7,539
4	111X60	Leasehold Improvements (C-AAM)	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	82,605	3,879,481	3,962,086	48,685	2,658,143	2,706,828	33,920	1,221,338	1,255,258
		NET GAS UTILITY PLANT	288,869,643	43,626,800	332,496,443	185,976,669	30,064,169	216,040,838	102,892,974	13,562,631	116,455,605

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.699%	30.301%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 4/25/2011

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended February 28, 2011 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	288,869,643	43,626,800	332,496,443	185,976,669	30,064,169	216,040,838	102,892,974	13,562,631	116,455,605
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,492,797	-3,492,797	0	-2,269,445	-2,269,445	0	-1,223,352	-1,223,352
12	282900	Deferred F.I.T. - Plant In Service	0	-52,219,914	-52,219,914	0	-33,929,889	-33,929,889	0	-18,290,025	-18,290,025
12	190180	FAS 109 ITC	0	158,103	158,103	0	102,727	102,727	0	55,376	55,376
12	283850	Gas portion of Bond Redemptions	0	-868,268	-868,268	0	-564,157	-564,157	0	-304,111	-304,111
4	190850	Gain on Sale of General Office Bldg--GAS	0	30,522	30,522	0	20,913	20,913	0	9,609	9,609
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-56,392,354	-56,392,354	0	-36,639,851	-36,639,851	0	-19,752,503	-19,752,503
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	2,046,733	2,046,733	0	1,420,433	1,420,433	0	626,300	626,300
1	164100	Gas Inventory--Jackson Prairie	0	13,414,811	13,414,811	0	9,309,879	9,309,879	0	4,104,932	4,104,932
99	186710	DSM Programs	100,810	0	100,810	15,832	0	15,832	84,978	0	84,978
4	253850	Gain on Sale of General Office Building	0	-87,152	-87,152	0	-59,715	-59,715	0	-27,437	-27,437
		TOTAL OTHER ADJUSTMENTS	100,810	15,374,392	15,475,202	15,832	10,670,597	10,686,429	84,978	4,703,795	4,788,773
		NET RATE BASE	288,970,453	2,608,838	291,579,291	185,992,501	4,094,915	190,087,416	102,977,952	-1,486,077	101,491,875

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	12	Net Gas Plant	100.000%	64.975%	35.025%
G-ALL	13	Net Gas General Plant	100.000%	67.620%	32.380%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	28,601,508	28,601,508	0	19,849,446	19,849,446	0	8,752,062	8,752,062
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
		Depreciable Underground Storage Plant	0	28,128,733	28,128,733	0	19,521,340	19,521,340	0	8,607,393	8,607,393
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,480,336	11,480,336	0			0		
	403X80	Depreciation Expense - JP		496,426	496,426	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,480,336	11,480,336	0	7,967,353	7,967,353	0	3,512,983	3,512,983
1	403X80	Depreciation Expense - JP	0	496,426	496,426	0	344,520	344,520	0	151,906	151,906
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	417,573,883	2,653,182	420,227,065	269,251,153	1,849,241	271,100,394	148,322,730	803,941	149,126,671
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	417,488,913	2,653,182	420,142,095	269,190,853	1,849,241	271,040,094	148,298,060	803,941	149,102,001
		Percentage		0.631%	100.000%	64.479%			34.890%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		879,248	139,342,023	89,846,343			48,616,432		
	403X50	Depreciation Expense		62,302	9,873,490	6,366,328			3,444,860		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	138,462,775	879,248	139,342,023	89,846,343	612,827	90,459,170	48,616,432	266,421	48,882,853
6	403X50	Depreciation Expense	9,811,188	62,302	9,873,490	6,366,328	43,424	6,409,752	3,444,860	18,878	3,463,738
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	15,203,404	26,146,425	41,349,829	10,249,327	17,915,008	28,164,335	4,954,077	8,231,417	13,185,494
G-PLT	389XXX	Less: Land and Land Rights	667,149	854,198	1,521,347	575,660	585,279	1,160,939	91,489	268,919	360,408
G-PLT	392XXX	Less: Transportation	4,914,934	1,274,660	6,189,594	3,627,669	873,372	4,501,041	1,287,265	401,288	1,688,553
		Depreciable Non-Transport Genl Plant	9,621,321	24,017,567	33,638,888	6,045,998	16,456,357	22,502,355	3,575,323	7,561,210	11,136,533
		Percentage		71.398%	100.000%	17.973%			10.629%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended February 28, 2011 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		5,237,797	7,336,055	1,318,509			779,749		
	108X06	Accum Depr--Gas General Plant - Direct	3,307,019		3,307,019	2,460,761			846,258		
	403X60	Depreciation Expense	544,851	1,360,088	1,904,938	342,375			202,476		
	403X60	Washington Depreciation Expense (C-DEP)			21,170	21,170					
	403X60	Idaho Depreciation Expense (C-DEP)			86,351				86,351		
	403X60	Depreciation Expense (Direct)	258,408		258,408	197,233			61,175		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,405,277	5,237,797	10,643,074	3,779,270	3,588,834	7,368,104	1,626,007	1,648,963	3,274,970
4	403X60	Depreciation Expense	910,780	1,360,088	2,270,868	560,778	931,905	1,492,683	350,002	428,183	778,185
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,914,934	1,274,660	6,189,594	3,627,669	873,372	4,501,041	1,287,265	401,288	1,688,553
		Percentage		20.594%	100.000%	58.609%			20.797%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		76,864	373,236	218,750			77,622		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	653,136		653,136	454,834			198,302		
	403X70	Depreciation Expense		6,689	32,479	19,036			6,755		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	949,508	76,864	1,026,372	673,584	52,666	726,250	275,924	24,198	300,122
4	403X70	Depreciation Expense	25,791	6,689	32,480	19,036	4,583	23,619	6,755	2,106	8,861
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.400%			30.600%	
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			68.518%			31.482%	
G-ALL	6	Actual Therms Purchased		100.000%			69.699%			30.301%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 4/25/2011

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended February 28, 2011 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	
99	404X30	Intangible Distribution Plant	Utility 0	95,184	95,184	0	0
99			Utility 1	0	0	0	0
7			Utility 7	0	0	0	0
9			Utility 9	9,703	7,673	2,030	0
		TOTAL		<u>104,887</u>	<u>102,857</u>	<u>2,030</u>	<u>0</u>
99	404X31	Mainframe Software	Utility 0	156,782	156,782	0	0
99			Utility 1	0	0	0	0
7			Utility 7	5,546,056	4,014,402	1,080,205	451,449
8			Utility 8	171,148	0	120,788	50,360
9			Utility 9	0	0	0	0
		TOTAL		<u>5,873,986</u>	<u>4,171,184</u>	<u>1,200,993</u>	<u>501,809</u>
99	404X32	PC Software	Utility 0	73,661	73,661	0	0
99			Utility 1	3,867	0	3,867	0
7			Utility 7	652,476	472,282	127,083	53,112
8			Utility 8	69,392	0	48,973	20,419
9			Utility 9	0	0	0	0
		TOTAL		<u>799,396</u>	<u>545,943</u>	<u>179,923</u>	<u>73,531</u>
99	404X50	Leasehold Improvements	Utility 0	0	0	0	0
99			Utility 1	0	0	0	0
7			Utility 7	10,303	7,458	2,007	839
		TOTAL		<u>10,303</u>	<u>7,458</u>	<u>2,007</u>	<u>839</u>
		TOTAL		<u>6,788,572</u>	<u>4,827,442</u>	<u>1,384,953</u>	<u>576,179</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended February 28, 2011 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	8,525,152	6,170,761	1,660,444	693,947
8	Utility 8	141,656	0	99,974	41,682
9	Utility 9	557,324	440,704	116,620	0
9	Utility 9 - Washington	101,171	80,001	21,170	0
9	Utility 9 - Idaho	412,668	326,317	86,351	0
	Total	<u>9,737,971</u>	<u>7,017,783</u>	<u>1,984,559</u>	<u>735,629</u>
7	403X70 Utility 7	6,648	4,812	1,295	541
9	Utility 9	15,795	12,490	3,305	0
	Total	<u>22,443</u>	<u>17,302</u>	<u>4,600</u>	<u>541</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%

COMMON GENERAL PLANT For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7		Utility 7	4,082,528	0	0	2,955,056	2,955,056	0	0	795,154	795,154	0	332,318	332,318
9		Utility 9 - Wa	470,711	372,215	0	0	372,215	98,496	0	0	98,496	0	0	0
9		Utility 9 - Idaho	437,225	0	345,736	0	345,736	0	91,489	0	91,489	0	0	0
9		Utility 9 - Allocated	282,172	0	0	223,128	223,128	0	0	59,044	59,044	0	0	0
		TOTAL ACCOUNT	6,346,556	372,215	447,643	3,200,958	4,020,816	575,660	91,489	854,198	1,521,347	472,075	332,318	804,393
	390XXX	Structures & Improvements												
99		Utility 0	3,535,014	501,923	1,413,802	1,619,289	3,535,014	0	0	0	0	0	0	0
99		Utility 1	976,439	0	0	0	0	976,439	0	0	976,439	0	0	0
99		Utility 2	3,400,550	0	0	0	0	0	0	0	0	3,400,550	0	3,400,550
7		Utility 7	43,340,288	0	0	31,371,001	31,371,001	0	0	8,441,388	8,441,388	0	3,527,899	3,527,899
9		Utility 9 - Wa	1,832,558	1,449,095	0	0	1,449,095	383,463	0	0	383,463	0	0	0
9		Utility 9 - Idaho	4,494,497	0	3,554,024	0	3,554,024	0	940,473	0	940,473	0	0	0
9		Utility 9 - Allocated	4,869,963	0	0	3,850,923	3,850,923	0	0	1,019,040	1,019,040	0	0	0
		TOTAL ACCOUNT	62,449,309	1,951,018	4,967,826	36,841,213	43,760,057	1,359,902	940,473	9,460,428	11,760,803	3,400,550	3,527,899	6,928,449
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,659,280	0	0	1,659,280	1,659,280	0	0	0	0	0	0	0
7		Utility 7	36,224,875	0	0	26,220,651	26,220,651	0	0	7,055,519	7,055,519	0	2,948,705	2,948,705
8		Utility 8	390,415	0	0	0	0	0	0	275,535	275,535	0	114,880	114,880
		TOTAL ACCOUNT	38,274,570	0	0	27,879,931	27,879,931	0	0	7,331,054	7,331,054	0	3,063,585	3,063,585
	392XXX	Transportation Equipment												
99		Utility 0	14,884,844	6,984,347	2,608,835	5,291,662	14,884,844	0	0	0	0	0	0	0
99		Utility 1	5,450,847	0	0	0	0	3,357,249	1,130,492	963,106	5,450,847	0	0	0
99		Utility 2	2,149,976	0	0	0	0	0	0	0	0	2,149,976	0	2,149,976
7		Utility 7	499,380	0	0	361,466	361,466	0	0	97,264	97,264	0	40,650	40,650
9		Utility 9 - Wa	1,292,330	1,021,910	0	0	1,021,910	270,420	0	0	270,420	0	0	0
9		Utility 9 - Idaho	749,216	0	592,443	0	592,443	0	156,773	0	156,773	0	0	0
9		Utility 9 - Allocated	1,024,087	0	0	809,797	809,797	0	0	214,290	214,290	0	0	0
		TOTAL ACCOUNT	26,050,680	8,006,257	3,201,278	6,462,925	17,670,460	3,627,669	1,287,265	1,274,660	6,189,594	2,149,976	40,650	2,190,626

COMMON GENERAL PLANT For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis		Report ID: C-GPL-12A		***** 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	393,828	10,739	14,745	368,344	393,828	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	147,815	116,885	0	0	116,885	30,930	0	0	30,930	0	0	0
9		Utility 9 - Idaho	205,241	0	162,294	0	162,294	0	42,947	0	42,947	0	0	0
9		Utility 9 - Allocated	1,065,785	0	0	842,769	842,769	0	0	223,016	223,016	0	0	0
		TOTAL ACCOUNT	1,954,167	127,624	177,039	1,211,113	1,515,776	115,201	42,947	223,016	381,164	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,389,289	1,259,854	420,737	1,708,698	3,389,289	0	0	0	0	0	0	0
99		Utility 1	1,881,532	0	0	0	0	1,004,491	453,167	423,874	1,881,532	0	0	0
99		Utility 2	937,011	0	0	0	0	0	0	0	0	937,011	0	937,011
7		Utility 7	4,023,328	0	0	2,912,206	2,912,206	0	0	783,624	783,624	0	327,499	327,499
8		Utility 8	1,064,209	0	0	0	0	0	0	751,066	751,066	0	313,143	313,143
9		Utility 9 - Wa	42,325	33,468	0	0	33,468	8,857	0	0	8,857	0	0	0
9		Utility 9 - Idaho	9,445	0	7,469	0	7,469	0	1,976	0	1,976	0	0	0
9		Utility 9 - Allocated	298,064	0	0	235,694	235,694	0	0	62,370	62,370	0	0	0
		TOTAL ACCOUNT	11,645,203	1,293,322	428,206	4,856,598	6,578,126	1,013,348	455,143	2,020,934	3,489,425	937,011	640,642	1,577,653
	395000	Laboratory Equipment												
99		Utility 0	1,330,651	208,061	127,080	995,510	1,330,651	0	0	0	0	0	0	0
99		Utility 1	285,851	0	0	0	0	93,023	30,338	162,490	285,851	0	0	0
99		Utility 2	257,589	0	0	0	0	0	0	0	0	257,589	0	257,589
7		Utility 7	355,663	0	0	257,440	257,440	0	0	69,272	69,272	0	28,951	28,951
8		Utility 8	22,942	0	0	0	0	0	0	16,191	16,191	0	6,751	6,751
9		Utility 9 - Wa	16,960	13,411	0	0	13,411	3,549	0	0	3,549	0	0	0
9		Utility 9 - Idaho	5,414	0	4,281	0	4,281	0	1,133	0	1,133	0	0	0
9		Utility 9 - Allocated	251,739	0	0	199,063	199,063	0	0	52,676	52,676	0	0	0
		TOTAL ACCOUNT	2,526,809	221,472	131,361	1,452,013	1,804,846	96,572	31,471	300,629	428,672	257,589	35,702	293,291
	396XXX	Power Operated Equipment												
99		Utility 0	31,599,086	14,763,916	7,800,424	9,034,746	31,599,086	0	0	0	0	0	0	0
99		Utility 1	4,001,784	0	0	0	0	2,768,996	835,927	396,861	4,001,784	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	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099
9		Utility 9 - Wa	699,287	552,961	0	0	552,961	146,326	0	0	146,326	0	0	0
9		Utility 9 - Idaho	518,194	0	409,762	0	409,762	0	108,432	0	108,432	0	0	0
9		Utility 9 - Allocated	619,704	0	0	490,031	490,031	0	0	129,673	129,673	0	0	0
		TOTAL ACCOUNT	38,035,925	15,316,877	8,210,186	9,925,805	33,452,868	2,915,322	944,359	634,444	4,494,125	43,834	45,099	88,933

COMMON GENERAL PLANT For Twelve Months Ended February 28, 2011 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	40,390,038	5,594,455	2,234,764	32,560,819	40,390,038	0	0	0	0	0	0	0
99		Utility 1	761,664	0	0	0	0	448,197	313,467	0	761,664	0	0	0
99		Utility 2	585,490	0	0	0	0	0	0	0	0	585,490	0	585,490
7		Utility 7	9,154,694	0	0	6,626,442	6,626,442	0	0	1,783,060	1,783,060	0	745,192	745,192
8		Utility 8	926,079	0	0	0	0	0	0	653,580	653,580	0	272,499	272,499
9		Utility 9 - Wa	464,334	367,172	0	0	367,172	97,162	0	0	97,162	0	0	0
9		Utility 9 - Idaho	4,048,134	0	3,201,062	0	3,201,062	0	847,072	0	847,072	0	0	0
9		Utility 9 - Allocated	7,273,533	0	0	5,751,546	5,751,546	0	0	1,521,987	1,521,987	0	0	0
		TOTAL ACCOUNT	63,603,966	5,961,627	5,435,826	44,938,807	56,336,260	545,359	1,160,539	3,958,627	5,664,525	585,490	1,017,691	1,603,181
	398000	Miscellaneous Equipment												
99		Utility 0	8,659	0	2,299	6,360	8,659	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	1,085	0	0	0	0	0	0	0	0	1,085	0	1,085
7		Utility 7	446,918	0	0	323,493	323,493	0	0	87,046	87,046	0	36,379	36,379
9		Utility 9 - Wa	1,405	1,111	0	0	1,111	294	0	0	294	0	0	0
9		Utility 9 - Idaho	1,870	0	1,479	0	1,479	0	391	0	391	0	0	0
9		Utility 9 - Allocated	6,637	0	0	5,248	5,248	0	0	1,389	1,389	0	0	0
		TOTAL ACCOUNT	466,574	1,111	3,778	335,101	339,990	294	391	88,435	89,120	1,085	36,379	37,464
		TOTAL GENERAL PLANT	251,353,759	33,251,523	23,003,143	137,104,464	193,359,130	10,249,327	4,954,077	26,146,425	41,349,829	7,904,837	8,739,965	16,644,802

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended February 28, 2011 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	39,839,499	39,839,499	0	0
99	108X06	Utility 1 - Allocated	625,819	0	625,819	0
99	108X06	Utility 1 - Washington	2,460,761	0	2,460,761	0
99	108X06	Utility 1 - Idaho	846,258	0	846,258	0
99	108X06	Utility 2	2,347,659	0	0	2,347,659
7	108X06	Utility 7	14,509,189	10,502,186	2,825,955	1,181,048
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-350,384	-253,618	-68,244	-28,521
8	108X06	Utility 8	952,565	0	672,273	280,292
9	108X06	Utility 9	15,676,233	12,395,981	3,280,252	0
Total			76,907,599	62,484,048	10,643,074	3,780,478

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,669,927	5,669,927	0	0
99	108X07	Utility 1 - Allocated	216,733	0	216,733	0
99	108X07	Utility 1 - Washington	454,834	0	454,834	0
99	108X07	Utility 1 - Idaho	198,302	0	198,302	0
99	108X07	Utility 2	1,022,760	0	0	1,022,760
7	108X07	Utility 7	15,735	11,389	3,065	1,281
9	108X07	Utility 9	733,275	579,837	153,438	0
Total			8,311,566	6,261,153	1,026,372	1,024,041

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	992,521	0	0	0	0	824,071	168,450	0	992,521	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	153,451	153,451	0	0	40,607	40,607	0	0	0
		TOTAL ACCOUNT	1,186,579	0	0	153,451	153,451	824,071	168,450	40,607	1,033,128	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	833,965	50,893	0	783,072	833,965	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	27,604,588	0	0	19,981,029	19,981,029	0	0	5,376,546	5,376,546	0	2,247,013	2,247,013
8		Utility 8	855,740	0	0	0	0	0	0	603,939	603,939	0	251,801	251,801
		TOTAL ACCOUNT	29,340,733	50,893	0	20,764,101	20,814,994	0	0	5,980,485	5,980,485	46,440	2,498,814	2,545,254
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	588,290	0	0	588,290	588,290	0	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
7		Utility 7	7,401,904	0	0	5,357,720	5,357,720	0	0	1,441,669	1,441,669	0	602,515	602,515
8		Utility 8	421,272	0	0	0	0	0	0	297,313	297,313	0	123,959	123,959
		TOTAL ACCOUNT	8,432,034	0	0	5,946,010	5,946,010	0	0	1,758,319	1,758,319	1,231	726,474	727,705
	TOTAL		38,959,346	50,893	0	26,863,562	26,914,455	824,071	168,450	7,779,411	8,771,932	47,671	3,225,288	3,272,959

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended February 28, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort - Hydro Licensing Costs 111X20						
99		Utility 0	4,331,716	4,331,716	0	0
		Total	<u>4,331,716</u>	<u>4,331,716</u>	<u>0</u>	<u>0</u>
Accum Amort - Limited Term Plant 111X30						
99		Utility 0	634,321	634,321	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	30,555	0	0	30,555
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	25,470	20,140	5,330	0
		Total	<u>690,346</u>	<u>654,461</u>	<u>5,330</u>	<u>30,555</u>
Accum Amort - Mainframe Software 111X31						
99		Utility 0	332,504	332,504	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	29,799	0	0	29,799
7		Utility 7	11,998,304	8,684,732	2,336,910	976,662
8		Utility 8	88,980	0	62,798	26,182
9		Utility 9	0	0	0	0
		Total	<u>12,449,587</u>	<u>9,017,236</u>	<u>2,399,708</u>	<u>1,032,643</u>
Accum Amort - PC Software 111X32						
99		Utility 0	467,787	467,787	0	0
99		Utility 1	8,469	0	8,469	0
99		Utility 2 - Oregon	157	0	0	157
7		Utility 7	5,979,420	4,328,084	1,164,612	486,725
8		Utility 8	393,079	0	277,416	115,663
9		Utility 9	0	0	0	0
		Total	<u>6,848,912</u>	<u>4,795,871</u>	<u>1,450,497</u>	<u>602,545</u>

Accum Amort--Leasehold Improvements - 111X50					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	38,406	0	0	38,406
7	Utility 7	109,120	78,984	21,253	8,882
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,176	2,693	0
	Total	<u>160,395</u>	<u>89,160</u>	<u>23,946</u>	<u>47,288</u>

Accum Amort--Leasehold Improvements - 111X60					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	0	0	0	0
7	Utility 7	0	0	0	0
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Accum Amort--Leasehold Improvements 111X70					
99	Utility 0	<u>-57,864</u>	<u>-57,864</u>	<u>0</u>	<u>0</u>
	Total	<u>-57,864</u>	<u>-57,864</u>	<u>0</u>	<u>0</u>

TOTAL Accumulated Amortization	24,423,092	18,830,580	3,879,481	1,713,031
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ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended February 28, 2011 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	-16,068,194	-11,630,641	-3,129,602	-1,307,951
9	282900	Utility 9	-1,735,698	-1,372,503	-363,195	0
		Total	<u>-17,803,892</u>	<u>-13,003,144</u>	<u>-3,492,797</u>	<u>-1,307,951</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%