

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 1/14/2009

GAS RATE OF RETURN		Report ID:
For Month Ended September 30, 2009		G-ROR-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	-561,543	-362,261	-199,282
		Adjustments			
		Adjusted Gas Net Operating Income	-561,543	-362,261	-199,282
G-APL		Gas Net Adjusted Rate Base	285,145,136	184,992,559	100,152,577
		RATE OF RETURN	-0.197%	-0.196%	-0.199%

GAS ALLOCATION PERCENTAGES		Report ID:
For Month Ended September 30, 2009		G-ALL-1A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington		Idaho	
1	Input	System Contract Demand	100.0000%	70.930%	29.070%		
2		Number of Customers	219,173	145,774	73,399		
		Percent	100.0000%	66.511%	33.489%		
3	G-OBS	Direct Distribution Operating Expense	729,099	450,486	278,613		
		Percent	100.0000%	61.787%	38.213%		
Jurisdictional Four Factor Allocator - Direct Method							
Allocation Rate Calculation - Updated 12/31/2008							
Direct O & M							
		Amount: Accounts 798 - 894	4,166,551	2,636,902	1,529,649		
		Amount: Accounts 901 - 935	2,274,967	1,710,968	563,999		
		Total	6,441,518	4,347,870	2,093,648		
		Percent	100.0000%	67.498%	32.502%		
Direct Labor							
		Amount: Accounts 798 - 894	3,754,959	2,336,399	1,418,560		
		Amount: Accounts 901 - 935	1,364,719	1,095,891	268,828		
		Total	5,119,678	3,432,290	1,687,388		
		Percent	100.0000%	67.041%	32.959%		
Total Number of Customers							
		Percent	218,921	145,664	73,257		
2		Total Direct Plant	100.0000%	66.537%	33.463%		
		Percent	270,603,379	172,560,521	98,042,858		
		Percent	100.0000%	63.769%	36.231%		
4		Total Four Factor Allocators	400,0000%	264,845%	135,155%		
		Percent	100.0000%	66.211%	33.789%		
Underground Storage & Dist Plant							
System							
Washington							
	G-PLT	Underground Storage	31,292,782	22,195,971	9,096,811		
	G-PLT	Distribution	401,881,564	257,848,874	144,032,690		
		Total Underground Storage/Dist Plant	433,174,346	280,044,845	153,129,501		
		Percent	100.0000%	64.649%	35.351%		
5							
6	Input	Actual Therms Purchased	7,307,236	5,000,342	2,306,894		
		Percent	100.0000%	68.430%	31.570%		
System							
Idaho							

<b>GAS ALLOCATION PERCENTAGES</b> For Month Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	1/1/2009	Electric	Gas North	Oregon Gas
<b>Total</b>	<b>43,675,295</b>	<b>38,956,355</b>	<b>2,980,593</b>	<b>1,738,347</b>
Direct O & M Accs 500 - 894	38,831,495	25,255,770	9,909,996	3,665,729
Direct O & M Accs 901 - 935	2,720,313	1,682,160	1,038,153	XXXXXX
Direct O & M Accs 901 - 905 Utility 9 Only	0	0	0	0
Adjustments	0	0	0	0
<b>Total</b>	<b>85,227,103</b>	<b>65,894,285</b>	<b>13,928,742</b>	<b>5,404,076</b>
Percentage	100.000%	77.316%	16.343%	6.341%
Direct Labor Accs 500 - 894	50,188,967	40,116,964	6,770,556	3,301,447
Direct Labor Accs 901 - 935	4,484,444	3,094,527	399,705	990,212
Direct O & M Accs 901 - 905 Utility 9 Only	2,750,127	1,700,596	1,049,531	XXXXXX
<b>Total</b>	<b>57,423,538</b>	<b>44,912,087</b>	<b>8,219,792</b>	<b>4,291,659</b>
Percentage	100.000%	78.212%	14.314%	7.474%
Number of Customers at 12/31/08	668,976	354,732	218,921	95,323
Percentage	100.000%	53.026%	32.725%	14.249%
Net Direct Plant	2,118,092,894	1,686,448,103	296,578,331	135,066,460
Percentage	100.000%	79.621%	14.002%	6.377%
<b>Total Percentages</b>	<b>400.000%</b>	<b>288.175%</b>	<b>77.384%</b>	<b>34.441%</b>
<b>Average (CD AA)</b>	<b>100.000%</b>	<b>72.044%</b>	<b>19.346%</b>	<b>8.610%</b>
<b>Input</b>	<b>1/1/2009</b>	<b>Electric</b>	<b>Gas North</b>	<b>Oregon Gas</b>
Gas North/Oregon 4-Factor	Total	0	0	0
Direct O & M Accs 580 - 894	4,718,940	0	2,980,593	1,738,347
Direct O & M Accs 901 - 935	13,575,725	0	9,909,996	3,665,729
Direct O & M Accs 901 - 905 Utility 9 Only	1,038,153	0	1,038,153	XXXXXX
<b>Total</b>	<b>19,332,818</b>	<b>0</b>	<b>13,928,742</b>	<b>5,404,076</b>
Percentage	100.000%	0.000%	72.047%	27.953%
Direct Labor Accs 580 - 894	10,072,003	0	6,770,556	3,301,447
Direct Labor Accs 901 - 935	1,389,917	0	399,705	990,212
Direct O & M Accs 901 - 905 Utility 9 Only	1,049,531	0	1,049,531	XXXXXX
<b>Total</b>	<b>12,511,451</b>	<b>0</b>	<b>8,219,792</b>	<b>4,291,659</b>
Percentage	100.000%	0.000%	65.698%	34.302%
Number of Customers at 12/31/08	314,244	0	218,921	95,323
Percentage	100.000%	0.000%	69.666%	30.334%
Net Direct Plant	427,362,633	0	292,786,064	134,576,569
Percentage	100.000%	0.000%	68.510%	31.490%
<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>275.921%</b>	<b>124.079%</b>
<b>Average (GD AA)</b>	<b>100.000%</b>	<b>0.000%</b>	<b>68.980%</b>	<b>31.020%</b>

<b>GAS ALLOCATION PERCENTAGES</b> For Month Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	11/2009	12/31/2008	Washington	Idaho	Oregon	Gas	North	Electric	Total
Direct O & M Accts 580 - 894	41,936,948	38,956,355	2,980,593	0	0	0	0	0	41,936,948
Direct O & M Accts 901 - 935	35,165,766	25,255,770	9,909,996	0	0	0	0	0	35,165,766
Adjustments	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>77,102,714</b>	<b>64,212,125</b>	<b>12,890,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,102,714</b>
Percentage	100.000%	83.281%	16.719%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
Direct Labor Accts 580 - 894	46,887,520	40,116,964	6,770,556	0	0	0	0	0	46,887,520
Direct Labor Accts 901 - 935	3,494,232	3,094,527	399,705	0	0	0	0	0	3,494,232
<b>Total</b>	<b>50,381,752</b>	<b>43,211,491</b>	<b>7,170,261</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,381,752</b>
Percentage	100.000%	85.768%	14.232%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
Number of Customers at 12/31/08	573,653	354,732	218,921	0	0	0	0	0	573,653
Percentage	100.000%	61.837%	38.163%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
Net Direct Plant	1,969,063,721	1,676,277,657	292,786,064	0	0	0	0	0	1,969,063,721
Percentage	100.000%	85.131%	14.869%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
Total Percentages	400,000%	316,017%	83,983%	0.000%	0.000%	0.000%	0.000%	0.000%	400,000%
Average (CD AN/ND/WA)	100.000%	79.004%	20.996%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
Actual Annual Throughput	382,838,600	257,352,440	125,486,160	0	0	0	0	0	382,838,600
Percentage	100.000%	67.222%	32.778%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
G-OPS Book Depreciation	988,920	644,688	344,232	0	0	0	0	0	988,920
Percentage	100.000%	65.191%	34.809%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
G-PLT Net Gas Plant	318,678,412	205,673,307	113,005,105	0	0	0	0	0	318,678,412
Percentage	100.000%	64.539%	35.461%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
G-PLT Net Gas General Plant	25,215,190	16,537,914	8,677,276	0	0	0	0	0	25,215,190
Percentage	100.000%	65.587%	34.413%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
G-SCM Net Allocated Schedule M's	-3,396,948	-2,342,458	-1,054,490	0	0	0	0	0	-3,396,948
Percentage	100.000%	68.958%	31.042%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
Input Not Allocated	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

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

Input	Washington	Idaho
Underground Storage	34,463,930	140,104,069
Distribution	250,850,463	2,642,344
General	2,959,052	142,746,413
<b>TOTAL</b>	<b>288,273,445</b>	<b>142,746,413</b>

GAS OPERATING STATEMENT		Report ID:
For Month Ended September 30, 2009		G-OPS-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		REVENUES						
		SALES OF GAS:						
99	480000	Residential	4,494,031	0	3,147,727	0	1,346,304	0
99	4812XX	Commercial - Firm & Interruptible	2,690,008	0	1,799,149	0	890,859	0
99	4813XX	Industrial-Firm	235,044	0	178,271	0	56,773	0
99	481400	Interruptible	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	855,032	0	542,501	0	312,531	0
99	484000	Interdepartmental Revenue	4,484	0	3,937	0	547	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	8,278,599	0	5,671,585	0	2,607,014	0
		OTHER OPERATING REVENUES:						
99	483000	Sales for Resale	14,194,154	0	9,497,309	0	4,696,845	0
99	483600	Sales for Resale	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	2,550	0	1,570	0	980	0
99	489300	Transportation For Others	260,655	0	224,928	0	35,727	0
99	489310	Interdepartmental Revenue	0	0	0	0	0	0
99	493000	Rent from Gas Property	1,281	0	1,281	0	0	0
1	495000	Other Gas Revenues	711,509	5,362	477,721	3,803	233,788	1,559
		TOTAL OTHER OPERATING REVENUES	15,170,149	5,362	10,202,809	3,803	4,967,340	1,559
		TOTAL GAS REVENUES	23,448,748	5,362	15,874,394	3,803	7,574,354	1,559
		PRODUCTION EXPENSES:						
G-804	804805	City Gate Purchases	19,973,217	0	13,407,914	0	6,565,303	0
6	808XXX	Net Natural Gas Storage Transactions	-269,742	0	-180,484	0	-89,258	0
6	811000	Gas Used for Products Extraction	-75,751	0	-50,685	0	-25,066	0
10	813000	Other Gas Expenses	0	94,724	0	63,675	0	31,049
		TOTAL PRODUCTION EXPENSES	19,627,724	94,724	13,176,745	63,675	6,450,979	31,049
		UNDERGROUND STORAGE EXPENSES:						
1	814000	Supervision & Engineering	0	0	0	0	0	0
1	824000	Other Expenses	0	18,412	0	13,060	0	5,352
1	837000	Other Equipment	0	30,254	0	21,459	0	8,795
		TOTAL UNDERGROUND STORAGE OP. EXP	0	48,666	0	34,519	0	14,147
G-ADP	404X40	Depreciation Expense	0	47,166	0	33,455	0	13,711
1		Amortization Expense	0	19	0	13	0	6
G-OTX		Taxes Other Than FIT	0	17,036	0	12,084	0	4,952
		TOTAL UNDERGROUND STORAGE EXP	0	112,887	0	80,071	0	32,816

GAS OPERATING STATEMENT		Report ID:
For Month Ended September 30, 2009		G-OPS-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	16,350	31,071	47,421	13,237	19,198	32,435	3,113	11,873	14,986
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	183,111	15,792	198,903	91,675	9,757	101,432	91,436	6,035	97,471
3	875000	Measuring & Reg Sta Exp-General	1,090	0	1,090	814	0	814	276	0	276
3	876000	Measuring & Reg Sta Exp-Industrial	149	0	149	0	0	0	149	0	149
3	877000	Measuring & Reg Sta Exp-City Gate	17,578	0	17,578	9,342	0	9,342	8,236	0	8,236
3	878000	Meter & House Regulator Expenses	70,537	0	70,537	52,633	0	52,633	17,904	0	17,904
3	879000	Customer Installation Expenses	112,926	6,706	119,632	57,698	4,143	61,841	55,228	2,563	57,791
3	880000	Other Expenses	70,039	50,629	120,668	55,554	31,282	86,836	14,485	19,347	33,832
3	881000	Rents	0	599	599	0	370	370	0	229	229
MAINTENANCE											
3	885000	Supervision & Engineering	10,267	145	10,412	2,868	90	2,958	7,399	55	7,454
3	887000	Mains	103,198	0	103,198	66,414	0	66,414	36,784	0	36,784
3	889000	Measuring & Reg Sta Exp-General	25,262	0	25,262	17,035	0	17,035	8,227	0	8,227
3	890000	Measuring & Reg Sta Exp-Industrial	18,989	13,575	32,564	10,581	8,388	18,969	8,408	5,187	13,595
3	891000	Measuring & Reg Sta Exp-City Gate	3,717	0	3,717	1,925	0	1,925	1,792	0	1,792
3	892000	Services	36,119	349	36,468	19,470	216	19,686	16,649	133	16,782
3	893000	Meters & House Regulators	58,396	36,171	94,567	49,869	22,349	72,218	8,527	13,822	22,349
3	894000	Other Equipment	1,371	7,860	9,231	1,371	4,856	6,227	0	3,004	3,004
TOTAL DISTRIBUTION OPERATING EXP											
G-ADP		Depreciation	729,099	162,897	891,996	450,486	100,649	551,135	278,613	62,248	340,861
G-OTX		Taxes Other Than FIT	785,697	5,220	790,917	507,223	3,572	510,795	278,474	1,648	280,122
			558,689	0	558,689	494,938	0	494,938	63,751	0	63,751
		TOTAL DISTRIBUTION EXPENSES	2,073,485	168,117	2,241,602	1,452,647	104,221	1,556,868	620,838	63,896	684,734
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	38,601	38,601	0	25,674	25,674	0	12,927	12,927
2	902000	Meter Reading Expenses	122,337	4,337	126,674	115,200	2,885	118,085	7,137	1,452	8,589
G-903	903XXX	Customer Records & Collection Expenses	70,493	301,385	371,878	52,397	200,282	252,679	18,006	101,103	119,199
2	904000	Uncollectible Accounts	0	140,419	140,419	0	93,394	93,394	0	47,025	47,025
2	905000	Misc Customer Accounts	0	6,317	6,317	0	4,201	4,201	0	2,116	2,116
		TOTAL CUSTOMER ACCOUNTS EXPENSES	192,830	491,059	683,889	167,597	326,436	494,033	25,233	164,623	189,856
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	289,776	31,005	320,781	210,337	20,622	230,959	79,439	10,383	89,822
2	909000	Advertising	0	-1,177	-1,177	0	-783	-783	0	-394	-394
2	910000	Misc Customer Service & Info Exp	0	5,520	5,520	0	3,671	3,671	0	1,849	1,849
		TOTAL CUSTOMER SERVICE & INFO EXP	289,776	35,348	325,124	210,337	23,510	233,847	79,439	11,838	91,277

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/4/2009

GAS OPERATING STATEMENT  
 For Month Ended September 30, 2009  
 Average of Monthly Averages Basis  
 Report ID:  
 G-OPS-1A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
2	912000	SALES EXPENSES:									
		Demonstrating & Selling Expenses	0	25,692	25,692	0	17,088	17,088	0	8,604	8,604
2	913000	Advertising	0	168	168	0	112	112	0	56	56
2	916000	Miscellaneous Sales Expenses	11,829	3,090	14,919	11,482	2,055	13,537	347	1,035	1,382
		TOTAL SALES EXPENSES	11,829	28,950	40,779	11,482	19,255	30,737	347	9,695	10,042
			ADMINISTRATIVE & GENERAL EXPENSES:								
4	920000	Salaries	1,264	458,868	460,132	338	303,821	304,159	926	155,047	155,973
4	921000	Office Supplies & Expenses	0	83,164	83,164	0	55,064	55,064	0	28,100	28,100
4	922000	Admin. Expenses Transferred - Credit	0	-2,658	-2,658	0	-1,760	-1,760	0	-898	-898
4	923000	Outside Services Employed	0	262,164	262,164	0	173,581	173,581	0	88,583	88,583
4	924000	Property Insurance Premium	0	25,409	25,409	0	16,824	16,824	0	8,585	8,585
4	925XXX	Injuries and Damages	0	66,417	66,417	0	43,975	43,975	0	22,442	22,442
4	926XXX	Employee Pensions and Benefits	4,630	9,440	14,070	4,630	6,250	10,880	0	3,190	3,190
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	79,263	14,312	93,575	60,054	9,476	69,530	19,209	4,836	24,045
4	930000	Miscellaneous General Expenses	11,218	62,886	74,104	10,934	41,637	52,571	284	21,249	21,533
4	931000	Rents	0	8,733	8,733	0	5,782	5,782	0	2,951	2,951
4	935000	Maintenance of General Plant	19,659	110,987	130,656	12,729	73,486	86,215	6,940	37,501	44,441
		TOTAL ADMIN & GEN OPERATING EXP	116,044	1,099,722	1,215,766	88,685	728,136	816,821	27,359	371,586	398,945
G-DP	404X30	Depreciation	62,524	88,313	150,837	41,965	58,473	100,438	20,559	29,840	50,399
		Amortization - Leasehold Imp (1404.60)	0	166	166	0	110	110	0	56	56
G-CAM	404X30	Amortization - Intangible Plant-Software	0	96,318	96,318	0	63,773	63,773	0	32,545	32,545
99	407X28	Amortization - Intangible Distribution Plant	706	0	706	387	0	387	319	0	319
99	407329	Decoupling Surcharge	14,664	0	14,664	0	0	14,664	0	0	14,664
		Taxes Other than FIT	0	2,662	2,662	0	1,763	1,763	0	899	899
G-OTX		TOTAL ADMIN & GENERAL EXPENSES	193,938	1,287,181	1,481,119	145,701	852,255	997,956	48,237	434,926	483,163
		TOTAL EXPENSES BEFORE FIT	22,389,582	2,218,266	24,607,848	15,164,509	1,469,423	16,633,932	7,225,073	748,843	7,973,916
		NET OPERATING INCOME BEFORE FIT									
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-DTE		AMORTIZED INVESTMENT TAX CREDIT									
		GAS NET OPERATING INCOME									
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-DTE		AMORTIZED INVESTMENT TAX CREDIT									
		GAS NET OPERATING INCOME									

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%
G-ALL	2	Number of Customers	100.000%
G-ALL	3	Direct Distribution Operating Expense	100.000%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%
G-ALL	6	Actual Therms Purchased	100.000%
G-ALL	10	Actual Annual Throughput	100.000%
G-ALL	99	Not Allocated	0.000%

ALLOCATION OF PURCHASED GAS COSTS  
 For Month Ended September 30, 2009  
 Average of Monthly Averages Basis  
 Report ID: G-804-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-1,077,176	0	-1,077,176	-736,832	0	-736,832	-340,344	0	-340,344
99	805120	Gas Expense - Rate Deferrals	2,965,267	0	2,965,267	1,972,546	0	1,972,546	992,721	0	992,721
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	14,870,059	0	14,870,059	9,947,649	0	9,947,649	4,922,410	0	4,922,410
1	804001	Pipeline Demand Costs	1,824,012	0	1,824,012	1,293,772	0	1,293,772	530,240	0	530,240
99	804010	Gas Costs - Fixed Hedge	-56,796	0	-56,796	-38,002	0	-38,002	-18,794	0	-18,794
99	804014	GTT Contributions	2,776	0	2,776	1,881	0	1,881	895	0	895
99	804017	Transaction Fees	5,945	0	5,945	3,978	0	3,978	1,967	0	1,967
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	245,471	0	245,471	164,245	0	164,245	81,226	0	81,226
6	804700	Off System Gas Purchases - Bookout	1,193,659	0	1,193,659	798,677	0	798,677	394,982	0	394,982
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			19,973,217	0	19,973,217	13,407,914	0	13,407,914	6,565,303	0	6,565,303

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS

VISTA UTILITIES

RUN DATE: 11/4/2009

ALLOCATION OF ACCOUNT 903		Report ID:
For Month Ended September 30, 2009		G-903-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total			
2	903000	Customer Records & Collections	70,493	292,692	363,185	52,397	194,672	247,069	18,096	98,020	116,116
12	903920	Accts Rec Sold - Program Fees	0	8,177	8,177	0	5,277	5,277	0	2,900	2,900
12	903930	Accts Rec Sold - Maturity Yield Fees	0	516	516	0	333	333	0	183	183
Total Account 903			70,493	301,385	371,878	52,397	200,282	252,679	18,096	101,103	119,199

ALLOCATION RATIOS:

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

100.0000%  
 100.0000%

66.511%  
 64.539%

33.489%  
 35.461%

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	0	31,005	31,005	0	20,622	20,622	0	10,383	10,383
99	908600	Customer Service & Info Expense	212,764	0	212,764	151,786	0	151,786	60,978	0	60,978
99	908610	Limited Income Tax Refund Program	14,787	0	14,787	14,787	0	14,787	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	30,733	0	30,733	20,701	0	20,701	10,032	0	10,032
99	908990	DSM Amortization	31,492	0	31,492	23,063	0	23,063	8,429	0	8,429
Total Account 908			289,776	31,005	320,781	210,337	20,622	230,959	79,439	10,383	89,822

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

100.000%

66.511%

33.489%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/4/2009

FEDERAL INCOME TAXES--GAS		Report ID:
For Month Ended September 30, 2009		G-FTT-1A
Average of Monthly Averages Basis		

Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
G-OPS	Operating Revenue		23,454,110	15,878,197	7,575,913
G-OPS	Operating & Maintenance Expense		22,928,668	15,401,512	7,527,156
G-OPS	Book Depreciation & Amortization		1,100,793	723,635	377,158
G-OTX	Taxes Other than FIT		578,387	508,785	69,602
	Net Operating Income Before FIT		-1,153,738	-755,735	-398,003
	Less: Monthly Interest Expense		842,653	542,028	300,625
G-SCM	Add: Schedule M Additions		479,572	138,213	341,359
G-SCM	Less: Schedule M Deductions		1,779,334	1,160,022	619,312
	Taxable Net Operating Income		-3,296,153	-2,319,572	-976,581
	Percent		35%	35%	35%
	Total Federal Income Tax		-1,153,653	-811,850	-341,803
G-DTE	Deferred FIT		565,567	420,928	144,639
99	411400 Amortized Investment Tax Credit		-4,109	-2,552	-1,557
	Total FIT/Deferred FIT & ITC		-592,195	-393,474	-198,721

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%
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GAS SCHEDULE M ITEMS		Report ID:
For Month Ended September 30, 2009		G-SCM-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
12	G-OPS	Book Depreciation & Amortization (997000)	848,927	237,202	1,086,129	549,575	139,396	708,971	299,352	77,806	377,158
2	997001	Contributions In Aid of Construction	0	13,367	13,367	0	8,627	8,627	0	4,740	4,740
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	-3,007	-3,007	0	-1,941	-1,941	0	-1,066	-1,066
4	997005	FAS106 Current Retiree Medical Accrual	0	29,233	29,233	0	19,355	19,355	0	9,878	9,878
6	997008	DSM Book Amortization	0	31,492	31,492	0	21,550	21,550	0	9,942	9,942
4	997010	Deferred Gas Credit and Refunds	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	1,888,134	0	1,888,134	1,235,758	0	1,235,758	652,376	0	652,376
12	997016	1992 Redemptions	0	5,128	5,128	0	3,395	3,395	0	1,733	1,733
4	997020	FAS87 Current Pension Accrual	0	26,328	26,328	0	16,992	16,992	0	9,336	9,336
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	-111,177	0	-111,177	-111,177	0	-111,177	0	0	0
12	997032	Interest Rate Swaps	0	27,987	27,987	0	18,063	18,063	0	9,924	9,924
99	997033	DSM Tariff Rider	-564,061	0	-564,061	-378,838	0	-378,838	-185,223	0	-185,223
4	997033	DSM Tariff Rider	0	-21	-21	0	-14	-14	0	-7	-7
1	997055	Deferred Gas Exchange	0	-2,402,134	-2,402,134	0	-1,703,834	-1,703,834	0	-698,300	-698,300
99	997065	Amortization of Unbilled Revenue Add-Ins	30,733	0	30,733	20,701	0	20,701	10,032	0	10,032
4	997066	Miscellaneous Schedule M Additions	0	133,982	133,982	0	88,711	88,711	0	45,271	45,271
TOTAL SCHEDULE M ADDITIONS			2,097,186	-1,617,614	479,572	1,320,649	-1,182,436	138,213	776,537	-435,178	341,359
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	1,773,887	1,773,887	0	1,156,415	1,156,415	0	617,472	617,472
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,607	3,607	0	1,840	1,840
TOTAL SCHEDULE M DEDUCTIONS			0	1,779,334	1,779,334	0	1,160,022	1,160,022	0	619,312	619,312

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%
G-ALL	2	Number of Customers	100.000%
G-ALL	3	Direct Distribution Operating Expense	100.000%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%
G-ALL	6	Actual Therms Purchased	100.000%
G-ALL	11	Book Depreciation	100.000%
G-ALL	12	Net Gas Plant	100.000%
G-ALL	99	Not Allocated	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/4/2009

DEFERRED INCOME TAX EXPENSE--GAS		Report ID:
For Month Ended September 30, 2009		G-DTE-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho	
14	410100	Deferred Federal Income Tax Expense - Allocated		1,046,608	721,720	324,888
99	410100	Deferred Federal Income Tax Exp		-437,157	-270,703	-166,454
		SUBTOTAL		609,451	451,017	158,434
14	411100	Deferred Federal Income Tax Expense - Allocated		-33,128	-22,844	-10,284
99	411100	Deferred Federal Income Tax Exp		-10,756	-7,245	-3,511
		SUBTOTAL		-43,884	-30,089	-13,795
		Total Deferred Federal Income Tax Expense		565,567	420,928	144,639

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	68.958%	31.042%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH		Report ID:
For Month Ended September 30, 2009		G-INT-1A
Average of Monthly Averages Basis		

Ref/Basis	Description	System	Washington	Idaho
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Debt				
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio		6.547%	52.06%
3	Cost of Debt		3.516%	6.919%
	Total Cost of Debt		3.516%	3.602%

Total Weighted Cost			3.516%	3.602%
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G-APL	Net Rate Base	285,145,136	184,992,559	100,152,577
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Interest Deduction for FIT Calculation		10,111,834	6,504,338	3,607,496
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- 1 From last WA GRC (UE-080416)
- 2 From last ID GRC (AVU-E-08-1)
- 3 Debt Cost from last GRCs

TAXES OTHER THAN FEDERAL INCOME TAX  
 For Month Ended September 30, 2009  
 Average of Monthly Averages Basis  
 Report ID: G-OTX-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408150	UNDERGROUND STORAGE R&P Property Tax	0	17,036	17,036	0	12,084	12,084	0	4,952	4,952
99	408110	DISTRIBUTION State Excise Tax	190,148	0	190,148	190,148	0	190,148	0	0	0
99	408120	Municipal Occupation & License Tax	219,954	0	219,954	180,789	0	180,789	39,165	0	39,165
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	187,552	0	187,552	124,001	0	124,001	63,551	0	63,551
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-38,965	0	-38,965	0	0	0	-38,965	0	-38,965
		TOTAL	558,689	0	558,689	494,938	0	494,938	63,751	0	63,751
4	408150	ADMINISTRATIVE & GENERAL R&P Property Tax	0	2,662	2,662	0	1,763	1,763	0	899	899
		TOTAL TAXES OTHER THAN FIT	558,689	19,698	578,387	494,938	13,847	508,785	63,751	5,851	69,602
***** SYSTEM *****											
		Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax	Plant
G-ALL		34,463,930		17,036	34,463,930	11.955%	17,036	0	0.000%	0	0
G-ALL		390,954,532		187,552	250,850,463	87.018%	124,001	140,104,069	98.149%	63,551	63,551
G-ALL		5,601,396		2,662	2,959,052	1.027%	1,463	2,642,244	1.851%	1,199	1,199
		TOTAL		207,250	288,273,445	100.000%	142,500	142,746,413	100.000%	64,750	64,750

ALLOCATION RATIOS:

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

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

GAS UTILITY PLANT		Report ID:
For Month Ended September 30, 2009		G-PLT-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-PL)											
4	303000	Intangible Gas Plant	417,899	40,744	458,643	249,449	26,977	276,426	168,450	13,767	182,217
4	303100	Misc Intangible Plant--Mainframe Software	0	3,985,849	3,985,849	0	2,639,070	2,639,070	0	1,346,779	1,346,779
4	303110	Misc Intangible Plant--PC Software	0	2,178,832	2,178,832	0	1,442,626	1,442,626	0	736,205	736,205
		TOTAL INTANGIBLE PLANT--SOFTWARE	417,899	6,205,425	6,623,324	249,449	4,108,673	4,358,122	168,450	2,096,752	2,265,202
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	335,339	335,339	0	137,436	137,436
1	351XXX	Structures & Improvements	0	1,244,771	1,244,771	0	882,916	882,916	0	361,855	361,855
1	352XXX	Wells	0	14,512,968	14,512,968	0	10,294,048	10,294,048	0	4,218,920	4,218,920
1	353000	Lines	0	1,040,786	1,040,786	0	738,230	738,230	0	302,556	302,556
1	354000	Compressor Station Equipment	0	11,711,703	11,711,703	0	8,307,111	8,307,111	0	3,404,592	3,404,592
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	123,265	123,265	0	50,519	50,519
1	356000	Purification Equipment	0	407,617	407,617	0	289,123	289,123	0	118,494	118,494
1	357000	Other Equipment	0	1,728,378	1,728,378	0	1,225,939	1,225,939	0	502,439	502,439
		TOTAL UNDERGROUND STORAGE PLANT	0	31,292,782	31,292,782	0	22,195,971	22,195,971	0	9,096,811	9,096,811
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	588,803	22,254	611,057	426,617	15,228	441,845	162,186	7,026	169,212
6	376000	Mains	197,982,303	2,512,521	200,494,824	124,670,252	1,719,318	126,389,570	73,312,051	793,203	74,105,254
6	378000	Measuring & Reg Station Equip-General	4,273,562	57,440	4,331,002	2,703,004	39,306	2,742,310	1,570,558	18,134	1,588,692
6	379000	Measuring & Reg Station Equip-City Gate	6,027,027	60,967	6,087,994	1,854,632	41,720	1,896,352	4,172,395	19,247	4,191,642
6	380000	Services	131,337,484	0	131,337,484	86,627,685	0	86,627,685	44,709,799	0	44,709,799
6	381000	Meters	56,271,617	0	56,271,617	37,690,093	0	37,690,093	18,581,524	0	18,581,524
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	2,598,383	0	2,598,383	1,999,621	0	1,999,621	598,762	0	598,762
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	399,228,382	2,653,182	401,881,564	256,033,302	1,815,572	257,848,874	143,195,080	837,610	144,032,690
GENERAL PLANT: (From C-GPI)											
4	389XXX	Land & Land Rights	667,794	596,363	1,264,157	575,994	394,838	970,832	91,800	201,505	293,305
4	390XXXX	Structures & Improvements	2,189,823	7,511,345	9,701,168	1,272,050	4,973,337	6,245,387	917,773	2,538,008	3,455,781
4	391XXX	Office Furniture & Equipment	0	6,245,075	6,245,075	0	4,134,927	4,134,927	0	2,110,148	2,110,148
4	392XXXX	Transportation Equipment	4,012,967	882,907	4,895,874	2,956,268	584,582	3,540,850	1,056,699	298,325	1,355,024
4	393000	Stores Equipment	157,516	155,529	313,045	112,782	102,977	215,759	44,734	52,552	97,286
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,600,814	3,055,908	998,393	1,059,915	2,058,308	456,701	540,899	997,600
4	395000	Laboratory Equipment	143,062	316,851	459,913	107,901	209,790	317,691	35,161	107,061	142,222
4	396XXXX	Power Operated Equipment	3,606,697	603,109	4,209,806	2,738,527	399,324	3,137,851	868,170	203,785	1,071,955



GAS UTILITY PLANT  
 For Month Ended September 30, 2009  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description Report ID:  
 G-PLT-1A

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	1,586,198	3,678,494	5,264,692	463,813	2,435,568	2,899,381	1,122,385	1,242,926	2,365,311
4	398000	1,134	96,006	97,140	486	63,567	64,053	648	32,439	33,087
		13,820,285	21,686,493	35,506,778	9,226,214	14,358,845	23,585,059	4,594,071	7,327,648	11,921,719
	TOTAL GENERAL PLANT									
	TOTAL PLANT IN SERVICE	413,466,566	61,837,882	475,304,448	265,508,965	42,479,061	307,988,026	147,957,601	19,358,821	167,316,422
99	1118.XX	0	0	0	0	0	0	0	0	0
	GROSS GAS PLANT	413,466,566	61,837,882	475,304,448	265,508,965	42,479,061	307,988,026	147,957,601	19,358,821	167,316,422
	ACCUMULATED DEPRECIATION	0	11,291,725	11,291,725	0	8,009,221	8,009,221	0	3,282,504	3,282,504
G-ADP	1119.X1	0	870,188	870,188	0	595,470	595,470	0	274,718	274,718
G-ADP	1119.X5	130,976,403	4,245,221	135,221,624	84,554,537	2,810,803	87,365,340	46,421,866	1,434,418	47,856,284
G-ADP	1119.X6	5,197,220	58,449	5,255,669	3,638,859	38,700	3,677,559	1,558,361	19,749	1,578,110
G-ADP	1119.X7	790,698	16,465,583	17,256,281	538,783	11,454,194	12,000,000	231,915	5,011,389	5,242,294
	TOTAL ACCUMULATED DEPRECIATION	136,964,321	17,861,058	154,825,379	88,752,179	12,597,714	101,349,893	48,212,142	7,765,332	55,977,474
	ACCUMULATED AMORTIZATION	0	3,108,862	3,108,862	0	2,058,409	2,058,409	0	1,050,453	1,050,453
G-CAM	111X30	66,321	0	66,321	36,066	0	36,066	30,255	0	30,255
99	0111.40	0	20,949	20,949	0	13,871	13,871	0	7,078	7,078
	Leasehold Improvements (From Report C-AAM)	66,321	3,129,811	3,196,132	36,066	2,072,280	2,108,346	30,255	1,057,531	1,087,786
	TOTAL ACCUMULATED AMORTIZATION	66,321	3,129,811	3,196,132	36,066	2,072,280	2,108,346	30,255	1,057,531	1,087,786
	NET GAS UTILITY PLANT	276,435,924	42,242,488	318,678,412	176,720,720	28,952,587	205,673,307	99,715,204	13,289,901	113,005,105

ALLOCATION RATIOS:

Code	Description	System Contract Demand	Jurisdictional Four Factor Allocator - Direct Method	Actual Therms Purchased	Not Allocated
G-ALL	1	100.0000%			
G-ALL	4	100.0000%	70.930%		29.070%
G-ALL	6	100.0000%	66.211%		33.789%
G-ALL	99	0.0000%	68.430%		31.570%
G-ALL	99	0.0000%	0.0000%		0.0000%

ADJUSTMENTS TO NET GAS UTILITY PLANT		Report ID:
For Month Ended September 30, 2009		G-APL-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	276,435,924	42,242,488	318,678,412	176,720,720	28,952,587	205,673,307	99,715,204	13,289,901	113,005,105
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,533,440	-2,533,440	0	-1,635,057	-1,635,057	0	-898,383	-898,383
12	282900	Deferred F.I.T. - Plant In Service	0	-46,527,968	-46,527,968	0	-30,028,685	-30,028,685	0	-16,499,283	-16,499,283
12	190180	FAS 109 ITC	0	182,430	182,430	0	117,738	117,738	0	64,692	64,692
12	283850	Gas portion of Bond Redemptions	0	-750,411	-750,411	0	-484,308	-484,308	0	-266,103	-266,103
4	190850	Gain on Sale of General Office Bldg--GAS	0	52,441	52,441	0	34,722	34,722	0	17,719	17,719
99	190610	Contrib In Aid of Construction	1,347,080	0	1,347,080	948,359	0	948,359	398,721	0	398,721
		TOTAL ACCUM DEFERRED INCOME TAX	1,347,080	-49,576,948	-48,229,868	948,359	-31,995,590	-31,047,231	398,721	-17,581,358	-17,182,637
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	14,443,812	14,443,812	0	10,244,996	10,244,996	0	4,198,816	4,198,816
99	186710	DSM Programs	402,573	0	402,573	220,666	0	220,666	181,907	0	181,907
4	253850	Gain on Sale of General Office Building	0	-149,793	-149,793	0	-99,179	-99,179	0	-50,614	-50,614
		TOTAL OTHER ADJUSTMENTS	402,573	14,294,019	14,696,592	220,666	10,145,817	10,366,483	181,907	4,148,202	4,330,109
		NET RATE BASE	278,185,577	6,959,559	285,145,136	177,889,745	7,102,814	184,992,559	100,295,832	-143,255	100,152,577

ALLOCATION RATIOS:

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

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: G-ADP-1A
For Month Ended September 30, 2009		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT	350XXX	Plant in Service	0	31,292,782	31,292,782	0	22,195,971	22,195,971	0	9,096,811	9,096,811
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	335,339	335,339	0	137,436	137,436
		Depreciable Underground Storage Plant	0	30,820,007	30,820,007	0	21,860,632	21,860,632	0	8,959,375	8,959,375
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,291,725	11,291,725		0			0	
	403X80	Depreciation Expense - JP		47,166	47,166		0			0	
1	108X08/111X40	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	0	11,291,725	11,291,725	0	8,009,221	8,009,221	0	3,282,504	3,282,504
1	403X80	Depreciation Expense - JP	0	47,166	47,166	0	33,455	33,455	0	13,711	13,711
DISTRIBUTION PLANT:											
G-PLT	374000	Plant in Service	399,228,382	2,653,182	401,881,564	256,033,302	1,815,572	257,848,874	143,195,080	837,610	144,032,690
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	399,143,412	2,653,182	401,796,594	255,973,002	1,815,572	257,788,574	143,170,410	837,610	144,008,020
		Percentage		0.660%	100.000%		64.131%			35.209%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		870,188	131,846,591		84,554,537			46,421,866	
	403X50	Depreciation Expense		5,220	790,917		507,223			278,474	
6	108X05	JURISDICTIONAL ALLOCATION: Accumulated Depreciation	130,976,403	870,188	131,846,591	84,554,537	595,470	85,150,007	46,421,866	274,718	46,696,584
6	403X50	Depreciation Expense	785,697	5,220	790,917	507,223	3,572	510,795	278,474	1,648	280,122
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT	389XXX	Plant in Service	13,820,285	21,686,493	35,506,778	9,226,214	14,358,845	23,585,059	4,594,071	7,327,648	11,921,719
G-PLT	389XXX	Less: Land and Land Rights	667,794	596,363	1,264,157	575,994	394,858	970,852	91,800	201,505	293,305
G-PLT	392XXX	Less: Transportation	4,012,967	882,907	4,895,874	2,956,268	584,582	3,540,850	1,056,699	298,325	1,355,024
		Depreciable Non-Transport Genl Plant	9,139,524	20,207,223	29,346,747	5,693,952	13,379,405	19,073,357	3,445,572	6,827,818	10,273,390
		Percentage		68.857%	100.000%		19.402%			11.741%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: G-ADP-1A
For Month Ended September 30, 2009		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	108X06	Accum Depr--Gas General Plant		4,245,221	6,165,272	1,196,186		723,865			
	108X06	Accum Depr--Gas General Plant - Direct	3,277,169		3,277,169	2,442,673		834,496			
	403X60	Depreciation Expense		87,891	127,643	24,765		14,987			
	403X60	Depreciation Expense (Direct)	20,853		20,853	15,786		5,067			
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	5,197,220	4,245,221	9,442,441	3,638,859	2,810,803	6,449,662	1,558,361	1,434,418	2,992,779
		Depreciation Expense	60,605	87,891	148,496	40,551	58,194	98,745	20,054	29,697	49,751
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	4,012,967	882,907	4,895,874	2,956,268	584,582	3,540,850	1,056,699	298,325	1,355,024
		Percentage		18.034%	100.000%	60.383%		21.583%			
		ALLOCATED ON DERECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		58,449	324,107	195,706		69,952			
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	525,040		525,040	363,077		161,963			
	403X70	Depreciation Expense		422	2,341	1,414		505			
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	790,698	58,449	849,147	558,783	38,700	597,483	231,915	19,749	251,664
	403X70	Depreciation Expense	1,919	422	2,341	1,414	279	1,693	505	143	648
		ALLOCATION RATIOS:									
G-ALL	1	System Contract Demand		100.000%			70.930%			29.070%	
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			66.211%			33.789%	
G-ALL	6	Actual Therms Purchased		100.000%			68.430%			31.570%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	340,066	244,997	65,789	29,280
8	Utility 8	0	0	0	0
9	Utility 9	809	639	170	0
	TOTAL	340,875	245,636	65,959	29,280
7	404X32 PC Software	130,765	94,208	25,298	11,259
8	Utility 8	7,148	0	4,931	2,217
9	Utility 9	0	0	0	0
	TOTAL	137,913	94,208	30,229	13,476
7	404X50 Leasehold Improvements	859	619	166	74
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
	TOTAL	859	619	166	74
	TOTAL	479,647	340,463	96,354	42,830

ALLOCATION RATIOS:

Ref/Basis	Description	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
G-ALL 7	Elec/Gas North/Oregon 4-Factor	72.044%	19.346%	8.610%
G-ALL 8	Gas North/Oregon 4-Factor	0.000%	68.980%	31.020%
G-ALL 9	Elec/Gas North 4-Factor	79.004%	20.996%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/4/2009

ALLOCATION OF COMM DEPRECIATION EXPENSE	Report ID: C-DEP-1A
For Month Ended September 30, 2009	
Average of Monthly Averages Basis	

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	498,272	358,975	96,396	42,901
8	Utility 8	11,115	0	7,667	3,448
9	Utility 9	100,517	79,412	21,105	0
TOTAL ACCOUNT 403		609,904	438,387	125,168	46,349
7	403X70 Utility 7	158	114	31	14
9	Utility 9	1,197	946	251	0
TOTAL ACCOUNT 403		1,355	1,060	282	14

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT		Report ID:	
For Month Ended September 30, 2009		C-GPL-1A	
Average of Monthly Averages Basis			
Ref/Basis	Account	Description	Total
***** ELECTRIC *****			
99	389XXXX	Land & Land Rights	
		Utility 0	124,681
		Utility 1	477,164
		Utility 2	479,713
		Utility 7	2,796,674
		Utility 8	0
		Utility 9 - Wa	470,711
		Utility 9 - Idaho	437,225
		Utility 9 - Allocated	263,468
		TOTAL ACCOUNT	5,049,636
***** GAS NORTH *****			
99	390XXXX	Structures & Improvements	
		Utility 0	2,318,838
		Utility 1	927,899
		Utility 2	3,432,488
		Utility 7	34,771,822
		Utility 8	0
		Utility 9 - Wa	1,639,125
		Utility 9 - Idaho	4,371,181
		Utility 9 - Allocated	3,335,893
		TOTAL ACCOUNT	51,197,246
***** OREGON *****			
99	391XXXX	Office Furniture & Equipment	
		Utility 0	973,000
		Utility 1	0
		Utility 2	0
		Utility 7	30,927,233
		Utility 8	379,665
		Utility 9 - Wa	0
		Utility 9 - Idaho	0
		Utility 9 - Allocated	0
		TOTAL ACCOUNT	32,279,898
99	392XXXX	Transportation Equipment	
		Utility 0	10,591,983
		Utility 1	4,408,685
		Utility 2	1,910,957
		Utility 7	205,782
		Utility 8	0
		Utility 9 - Wa	877,580
		Utility 9 - Idaho	549,774
		Utility 9 - Allocated	703,418
		TOTAL ACCOUNT	19,248,179
***** OREGON *****			
99	393XXXX	Transportation Equipment	
		Utility 0	10,591,983
		Utility 1	4,408,685
		Utility 2	1,910,957
		Utility 7	205,782
		Utility 8	0
		Utility 9 - Wa	877,580
		Utility 9 - Idaho	549,774
		Utility 9 - Allocated	703,418
		TOTAL ACCOUNT	19,248,179

COMMON GENERAL PLANT  
 For Month Ended September 30, 2009  
 Average of Monthly Averages Basis  
 Report ID:  
 C-GPL-1A

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON*****										
				Direct - Wa	Direct - Idaho	Allocated	Direct - Wa	Direct - Idaho	Allocated	Direct - Oregon	Allocated	Total								
99	393000	Stores Equipment																		
		Utility 0	336,882	10,739	14,745	311,398	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 1	84,271	0	0	0	84,271	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 2	57,227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Wa	135,791	107,280	0	0	28,511	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Idaho	213,060	0	168,326	0	44,734	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Allocated	740,755	0	0	585,226	0	0	155,529	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,567,986	118,019	183,071	896,624	112,782	44,734	155,529	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT																		
	394000	Tools, Shop, & Garage Equipment																		
		Utility 0	3,450,064	1,287,102	432,867	1,730,095	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 1	1,869,594	0	0	0	989,184	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 2	963,281	0	0	0	0	454,702	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 7	2,345,716	0	0	1,689,948	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 8	952,114	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Wa	43,863	34,654	0	0	9,209	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Idaho	9,519	0	7,520	0	0	1,999	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Allocated	307,373	0	0	242,837	0	0	64,536	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	9,941,524	1,321,756	440,387	3,662,880	998,593	456,701	1,600,814	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT																		
	395000	Laboratory Equipment																		
		Utility 0	1,467,561	214,701	144,113	1,108,747	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 1	318,953	0	0	0	103,796	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 2	273,708	0	0	0	0	33,851	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 7	335,663	0	0	236,234	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 8	8,520	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Wa	19,531	15,446	0	0	4,105	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Idaho	6,241	0	4,931	0	0	1,310	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Allocated	289,870	0	0	229,009	0	0	60,861	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,740,067	230,147	149,044	1,593,990	107,901	35,161	316,851	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT																		
	396000	Power Operated Equipment																		
		Utility 0	22,331,738	11,151,178	5,787,374	5,393,186	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 1	3,719,559	0	0	0	2,588,583	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 2	43,834	0	0	0	0	763,032	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 7	554,036	0	0	399,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Wa	715,109	564,965	0	0	150,144	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Idaho	500,752	0	395,614	0	0	105,138	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 9 - Allocated	608,597	0	0	480,816	0	0	127,781	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	28,473,625	11,716,143	6,182,988	6,273,152	2,738,527	868,170	603,109	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT																		



COMMON GENERAL PLANT For Month Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON *****				
				Direct - Wa	Direct - Idaho	Allocated	Direct - Wa	Direct - Idaho	Allocated	Direct - Oregon	Allocated	Total		
99	397XXXX	Communication Equipment	38,167,403	5,555,755	2,007,279	30,604,369	0	0	0	0	0	0	0	0
99		Utility 0	650,882	0	0	0	368,319	0	0	0	0	0	0	0
99		Utility 1	511,680	0	0	0	0	282,563	0	0	0	0	0	0
99		Utility 2	7,753,092	0	0	5,585,638	0	0	1,499,913	0	0	0	0	511,680
7		Utility 7	927,223	0	0	0	0	0	639,598	0	0	0	0	667,541
8		Utility 8	454,820	359,326	0	0	95,494	0	0	0	0	0	0	287,625
9		Utility 9 - Wa	3,999,913	0	3,160,091	0	0	0	839,822	0	0	0	0	0
9		Utility 9 - Idaho	7,329,885	0	0	5,790,902	0	0	1,538,983	0	0	0	0	0
9		Utility 9 - Allocated	59,794,898	5,915,081	5,167,370	41,980,909	463,813	1,122,385	3,678,494	1,538,983	5,264,692	511,680	955,166	1,466,846
		TOTAL ACCOUNT												
		398000	Miscellaneous Equipment	4,676	0	2,299	2,377	0	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	351,499	0	0	94,388	0	0	0	0	42,008
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	2,317	1,831	0	0	486	0	0	0	0	0	0	0
9		Utility 9 - Idaho	3,084	0	2,436	0	648	0	0	0	0	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,088	0	0	1,618	0	0	0	0	0
		TOTAL ACCOUNT	505,678	1,831	4,735	359,964	486	648	96,006	1,618	1,618	0	42,008	42,008
		TOTAL GENERAL PLANT	210,798,737	26,431,537	19,631,043	113,948,067	9,226,214	4,594,071	21,686,493	35,506,778	7,672,888	7,608,427	15,281,315	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.044%	19.346%	8.610%
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	68.980%	31.020%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.004%	20.996%	0.0000%
G-ALL	99	Not Allocated	0.0000%	0.000%	0.000%	0.0000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/4/2009

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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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	39,080,687	39,080,687	0	0
99	108X06	Utility 1 - Allocated	623,302	0	623,302	0
99	108X06	Utility 1 - Washington	2,442,673	0	2,442,673	0
99	108X06	Utility 1 - Idaho	834,496	0	834,496	0
99	108X06	Utility 2	2,100,349	0	0	2,100,349
7	108X06	Utility 7	10,109,550	7,283,324	1,955,794	870,432
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-345,250	-248,732	-66,792	-29,726
8	108X06	Utility 8	821,610	0	566,747	254,863
9	108X06	Utility 9	14,699,091	11,612,870	3,086,221	0
	Total		70,366,508	57,728,149	9,442,441	3,195,918

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,770,695	5,770,695	0	0
99	108X07	Utility 1 - Allocated	172,184	0	172,184	0
99	108X07	Utility 1 - Washington	363,077	0	363,077	0
99	108X07	Utility 1 - Idaho	161,963	0	161,963	0
99	108X07	Utility 2	904,010	0	0	904,010
7	108X07	Utility 7	29,161	21,009	5,641	2,511
9	108X07	Utility 9	696,716	550,434	146,282	0
	Total		8,097,806	6,342,138	849,147	906,521

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.044%	19.346%	8.610%
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	68.980%	31.020%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.004%	20.996%	0.000%
G-ALL	99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON INTANGIBLE PLANT--SOFTWARE		Report ID:
For Month Ended September 30, 2009		C-ITL-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON *****					
				Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct	Allocated				
99	303000	Intangible Plant	417,899	0	0	249,449	168,450	0	0	0	0		
9		Utility 1	194,038	0	0	0	0	40,744	40,744	0	0		
		Utility 9	611,957	0	0	249,449	168,450	40,744	458,643	0	0		
		TOTAL ACCOUNT											
			611,957	0	0	249,449	168,450	40,744	458,643	0	0		
99	303100	Misc Intangible Plant--Mainframe Software	716,018	0	0	0	0	0	0	0	0		
99		Utility 0	46,440	0	0	0	0	0	0	46,440	0		
7		Utility 2	20,292,541	0	0	0	0	3,925,795	3,925,795	0	1,747,188		
8		Utility 7	87,060	0	0	0	0	60,054	60,054	0	27,006		
		Utility 8	21,142,059	0	0	0	0	3,985,849	3,985,849	46,440	1,774,194		
		TOTAL ACCOUNT											
			21,142,059	0	0	0	0	3,985,849	3,985,849	46,440	1,774,194		
99	303110	Misc Intangible Plant--PC Software	812,349	0	0	0	0	0	0	0	0		
99		Utility 0	7,811	0	0	0	0	7,811	7,811	0	0		
7		Utility 1	9,090,978	0	0	0	0	1,758,741	1,758,741	0	782,733		
8		Utility 7	597,680	0	0	0	0	412,280	412,280	0	185,400		
		Utility 8	10,508,818	0	0	0	0	2,178,832	2,178,832	0	968,133		
		TOTAL ACCOUNT											
			10,508,818	0	0	0	0	2,178,832	2,178,832	0	968,133		
		TOTAL	32,262,834	0	0	22,850,743	22,850,743	249,449	168,450	6,205,425	6,623,324	46,440	2,742,327
													2,788,767

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.044%	19.346%	8.610%
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	68.980%	31.020%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.004%	20.996%	0.000%
G-ALL	99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT		Report ID: C-AAM-1A
For Month Ended September 30, 2009		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	773,955	773,955	0	0
99		Utility 1	5,502	0	5,502	0
99		Utility 2 - Oregon	20,898	0	0	20,898
7		Utility 7	14,295,277	10,298,889	2,765,564	1,230,823
8		Utility 8	489,701	0	337,796	151,905
		Total	15,585,333	11,072,844	3,108,862	1,403,626
Accum Amort--Leasehold Improvements (111X50, 111X60)						
7		Utility 7	99,246	71,501	19,200	8,545
9		Utility 9	8,332	6,583	1,749	0
		Total	107,578	78,084	20,949	8,545

ALLOCATION RATIOS:

Account	Description	Allocation Ratio	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
G-ALL 7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.044%	19.346%	8.610%
G-ALL 8	Gas North/Oregon 4-Factor	100.0000%	0.000%	68.980%	31.020%
G-ALL 9	Elec/Gas North 4-Factor	100.0000%	79.004%	20.996%	0.000%
G-ALL 99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE		Report ID:
For Month Ended September 30, 2009		G-CAM-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
PLANT IN SERVICE:								
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,985,849	0	2,639,070	0	1,346,779
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,178,832	0	1,442,626	0	736,206
		Percentage		100.0000%		0.0000%		0.0000%
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:								
C-AAM	111X31/X32	Accumulated Amortization		3,108,862	0	2,058,409	0	1,050,453
	404X3X	Amortization Expense		96,318	0	63,773	0	32,545
JURISDICTIONAL ALLOCATION:								
4	111X31/X32	Accumulated Amortization	0	3,108,862	0	2,058,409	0	1,050,453
4	404X3X	Amortization Expense	0	96,318	0	63,773	0	32,545

ALLOCATION RATIOS:  
 G-ALL 4 Jurisdictional Four Factor Allocator - Direct Method 100.0000%

66.211%

33.789%

ACCUMULATED DEFERRED FITT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended September 30, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FITT - General Plant (For Report APL)						
7	282900	Utility 7	-11,350,643	-8,177,457	-2,195,895	-977,290
9	282900	Utility 9	-1,607,664	-1,270,119	-337,545	0
		Total	<u>-12,958,307</u>	<u>-9,447,576</u>	<u>-2,533,440</u>	<u>-977,290</u>

ALLOCATION RATIOS:

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