

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 7/20/2010

GAS RATE OF RETURN For Month Ended June 30, 2010 Average of Monthly Averages Basis		Report ID: G-ROR-1A	System	Washington	Idaho
Ref/Basis	Account	Description			
G-OPS		Gas Net Operating Income	-660,205	-427,156	-233,049
		Adjustments			
		Adjusted Gas Net Operating Income	-660,205	-427,156	-233,049
G-APL		Gas Net Adjusted Rate Base	292,035,178	190,295,043	101,740,135
		RATE OF RETURN	-0.226%	-0.224%	-0.229%

GAS ALLOCATION PERCENTAGES For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
		Number of Customers	6/30/2010	220,583	146,538	74,045
2	Percent			100.000%	66.432%	33.568%
3	G-OPS	Direct Distribution Operating Expense		897,198	589,224	307,974
		Percent		100.000%	65.674%	34.326%
		Jurisdictional Four Factor Allocator - Direct Method				
		Allocation Rate Calculation - Updated	12/31/2009			
		Direct O & M				
		Amount: Accounts 798 - 894		5,078,715	3,398,255	1,680,460
		Amount: Accounts 901 - 935		2,578,531	2,014,387	564,144
		Total		7,657,246	5,412,642	2,244,604
		Percentage		100.000%	70.687%	29.313%
		Direct Labor				
		Amount: Accounts 798 - 894		4,261,786	2,896,217	1,365,569
		Amount: Accounts 901 - 935		1,454,597	1,185,466	269,131
		Total		5,716,383	4,081,683	1,634,700
		Percentage		100.000%	71.403%	28.597%
		Total Number of Customers		220,748	146,742	74,006
		Percentage		100.000%	66.475%	33.525%
		Total Direct Plant		289,695,007	183,112,299	106,582,708
		Percentage		100.000%	63.209%	36.791%
4		Total Four Factor Allocators		400.000%	271.774%	128.226%
		Percent		100.000%	67.943%	32.057%
		Underground Storage & Dist Plant				
				System	Washington	Idaho
	G-PLT	Underground Storage		27,587,209	19,297,252	8,289,957
	G-PLT	Distribution		416,160,792	268,291,431	147,869,361
		Total Underground Storage/Dist Plant		443,748,001	287,588,683	156,159,318
5	Percent			100.000%	64.809%	35.191%
6	Input	Actual Therms Purchased	6/30/2010	8,960,692	6,308,328	2,652,364
		Percent		100.000%	70.400%	29.600%

GAS ALLOCATION PERCENTAGES For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec/Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		51,081,946	45,988,228	3,116,832	1,976,886
	Direct O & M Accts 901 - 935		51,945,284	35,419,000	12,684,856	3,841,428
	Direct O & M Accts 901 - 905 Utility 9 Only		3,516,695	2,172,122	1,344,573	XXXXXX
	Adjustments		0			
	Total		106,543,925	83,579,350	17,146,261	5,818,314
	Percentage		100.000%	78.446%	16.093%	5.461%
	Direct Labor Accts 500 - 894		55,092,383	43,337,007	8,181,894	3,573,482
	Direct Labor Accts 901 - 935		5,731,661	4,212,733	361,664	1,157,264
	Direct O & M Accts 901 - 905 Utility 9 Only		3,029,709	1,871,330	1,158,379	XXXXXX
	Total		63,853,753	49,421,070	9,701,937	4,730,746
	Percentage		100.000%	77.397%	15.194%	7.409%
	Number of Customers at 12/31/09		672,970	356,620	220,748	95,602
	Percentage		100.000%	52.992%	32.802%	14.206%
	Net Direct Plant		2,269,179,267	1,813,979,169	309,908,801	145,291,297
	Percentage		100.000%	79.940%	13.657%	6.403%
	Total Percentages		400.000%	288.775%	77.746%	33.479%
7	Average (CD AA)		100.000%	72.193%	19.437%	8.370%

Input	Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		5,093,718	0	3,116,832	1,976,886
	Direct O & M Accts 901 - 935		16,526,284	0	12,684,856	3,841,428
	Direct O & M Accts 901 - 905 Utility 9 Only		1,344,573	0	1,344,573	XXXXXX
	Total		22,964,575	0	17,146,261	5,818,314
	Percentage		100.000%	0.000%	74.664%	25.336%
	Direct Labor Accts 580 - 894		11,755,376	0	8,181,894	3,573,482
	Direct Labor Accts 901 - 935		1,518,928	0	361,664	1,157,264
	Direct O & M Accts 901 - 905 Utility 9 Only		1,158,379	0	1,158,379	XXXXXX
	Total		14,432,683	0	9,701,937	4,730,746
	Percentage		100.000%	0.000%	67.222%	32.778%
	Number of Customers at 12/31/09		316,350	0	220,748	95,602
	Percentage		100.000%	0.000%	69.780%	30.220%
	Net Direct Plant		450,456,474	0	305,689,899	144,766,575
	Percentage		100.000%	0.000%	67.862%	32.138%
	Total Percentages		400.000%	0.000%	279.528%	120.472%
8	Average (GD AA)		100.000%	0.000%	69.882%	30.118%

GAS ALLOCATION PERCENTAGES For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec/Gas North 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		49,105,060	45,988,228	3,116,832	0
	Direct O & M Accts 901 - 935		48,103,856	35,419,000	12,684,856	0
	Adjustments		0	0	0	0
	Total		97,208,916	81,407,228	15,801,688	0
	Percentage		100.000%	83.745%	16.255%	0.000%
	Direct Labor Accts 580 - 894		51,518,901	43,337,007	8,181,894	0
	Direct Labor Accts 901 - 935		4,574,397	4,212,733	361,664	0
	Total		56,093,298	47,549,740	8,543,558	0
	Percentage		100.000%	84.769%	15.231%	0.000%
	Number of Customers at 12/31/09		577,368	356,620	220,748	0
	Percentage		100.000%	61.766%	38.234%	0.000%
	Net Direct Plant		2,108,415,405	1,802,725,506	305,689,899	0
	Percentage		100.000%	85.501%	14.499%	0.000%
	Total Percentages		400.000%	315.781%	84.219%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.945%	21.055%	0.000%
			System	Washington	Idaho	
10	Actual Annual Throughput	12/31/2009	379,742,240	253,123,000	126,619,240	
	Percent		100.000%	66.657%	33.343%	
11	G-OPS Book Depreciation		1,030,188	675,069	355,119	
	Percent		100.000%	65.529%	34.471%	
12	G-PLT Net Gas Plant		327,404,877	212,352,678	115,052,199	
	Percent		100.000%	64.859%	35.141%	
13	G-PLT Net Gas General Plant		28,003,791	18,692,266	9,311,525	
	Percent		100.000%	66.749%	33.251%	
14	G-SCM Net Allocated Schedule M		-1,660,667	-1,078,361	-582,306	
	Percent		100.000%	64.935%	35.065%	
99	Input Not Allocated		0.000%	0.000%	0.000%	
	Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)	12/31/2009	Washington	Idaho		
Input	Underground Storage		33,491,805			
Input	Distribution		266,845,782	145,465,343		
Input	General		3,550,811	2,692,487		
Input	TOTAL		303,888,398	148,157,830		

GAS OPERATING STATEMENT For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	6,794,460	0	6,794,460	4,753,733	0	4,753,733	2,040,727	0	2,040,727
99	4812XX	Commercial - Firm & Interruptible	3,470,566	0	3,470,566	2,431,847	0	2,431,847	1,038,719	0	1,038,719
99	4813XX	Industrial-Firm	241,214	0	241,214	172,889	0	172,889	68,325	0	68,325
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-2,586,200	0	-2,586,200	-1,746,037	0	-1,746,037	-840,163	0	-840,163
99	484000	Interdepartmental Revenue	11,180	0	11,180	9,237	0	9,237	1,943	0	1,943
TOTAL SALES TO ULTIMATE CUSTOMERS			7,931,220	0	7,931,220	5,621,669	0	5,621,669	2,309,551	0	2,309,551
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	17,395,098	0	17,395,098	12,246,149	0	12,246,149	5,148,949	0	5,148,949
99	488000	Miscellaneous Service Revenues	2,017	0	2,017	1,013	0	1,013	1,004	0	1,004
99	489300	Transportation For Others	295,991	0	295,991	254,499	0	254,499	41,492	0	41,492
99	493000	Rent from Gas Property	189	0	189	189	0	189	0	0	0
4	495000	Other Gas Revenues	754,254	71	754,325	532,254	48	532,302	222,000	23	222,023
TOTAL OTHER OPERATING REVENUES			18,447,549	71	18,447,620	13,034,104	48	13,034,152	5,413,445	23	5,413,468
TOTAL GAS REVENUES			26,378,769	71	26,378,840	18,655,773	48	18,655,821	7,722,996	23	7,723,019
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	26,004,057	0	26,004,057	18,307,725	0	18,307,725	7,696,332	0	7,696,332
6	808XXX	Net Natural Gas Storage Transactions	-4,010,818	0	-4,010,818	-2,823,616	0	-2,823,616	-1,187,202	0	-1,187,202
6	811000	Gas Used for Products Extraction	-84,639	0	-84,639	-59,586	0	-59,586	-25,053	0	-25,053
10	813000	Other Gas Expenses	0	97,074	97,074	0	64,707	64,707	0	32,367	32,367
TOTAL PRODUCTION EXPENSES			21,908,600	97,074	22,005,674	15,424,523	64,707	15,489,230	6,484,077	32,367	6,516,444
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	24,308	24,308	0	17,003	17,003	0	7,305	7,305
1	837000	Other Equipment	0	39,392	39,392	0	27,555	27,555	0	11,837	11,837
TOTAL UNDERGROUND STORAGE OP. EXP			0	63,700	63,700	0	44,558	44,558	0	19,142	19,142
G-ADP		Depreciation Expense	0	41,261	41,261	0	28,862	28,862	0	12,399	12,399
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	16,926	16,926	0	11,840	11,840	0	5,086	5,086
TOTAL UNDERGROUND STORAGE EXP			0	121,906	121,906	0	85,273	85,273	0	36,633	36,633

GAS OPERATING STATEMENT For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	15,616	36,254	51,870	9,834	23,809	33,643	5,782	12,445	18,227
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	232,394	11,020	243,414	160,454	7,237	167,691	71,940	3,783	75,723
3	875000	Measuring & Reg Sta Exp-General	-190	0	-190	-653	0	-653	463	0	463
3	876000	Measuring & Reg Sta Exp-Industrial	478	0	478	478	0	478	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	15,232	0	15,232	6,210	0	6,210	9,022	0	9,022
3	878000	Meter & House Regulator Expenses	91,315	0	91,315	60,616	0	60,616	30,699	0	30,699
3	879000	Customer Installation Expenses	103,106	6,613	109,719	66,693	4,343	71,036	36,413	2,270	38,683
3	880000	Other Expenses	56,690	35,600	92,290	41,187	23,380	64,567	15,503	12,220	27,723
3	881000	Rents	0	5,525	5,525	0	3,628	3,628	0	1,897	1,897
MAINTENANCE											
3	885000	Supervision & Engineering	18,775	0	18,775	10,015	0	10,015	8,760	0	8,760
3	887000	Mains	237,370	111	237,481	162,443	73	162,516	74,927	38	74,965
3	889000	Measuring & Reg Sta Exp-General	38,438	0	38,438	4,145	0	4,145	34,293	0	34,293
3	890000	Measuring & Reg Sta Exp-Industrial	6,939	2,407	9,346	4,778	1,581	6,359	2,161	826	2,987
3	891000	Measuring & Reg Sta Exp-City Gate	3,629	0	3,629	3,404	0	3,404	225	0	225
3	892000	Services	49,572	47,791	97,363	39,100	31,386	70,486	10,472	16,405	26,877
3	893000	Meters & House Regulators	27,957	37,843	65,800	20,643	24,853	45,496	7,314	12,990	20,304
3	894000	Other Equipment	-123	24,819	24,696	-123	16,300	16,177	0	8,519	8,519
TOTAL DISTRIBUTION OPERATING EXP			897,198	207,983	1,105,181	589,224	136,590	725,814	307,974	71,393	379,367
G-ADP		Depreciation	809,169	5,196	814,365	524,687	3,658	528,345	284,482	1,538	286,020
G-OTX		Taxes Other Than FIT	763,131	0	763,131	694,474	0	694,474	68,657	0	68,657
TOTAL DISTRIBUTION EXPENSES			2,469,498	213,179	2,682,677	1,808,385	140,248	1,948,633	661,113	72,931	734,044
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	33,567	33,567	0	22,299	22,299	0	11,268	11,268
2	902000	Meter Reading Expenses	131,700	5,391	137,091	116,153	3,581	119,734	15,547	1,810	17,357
G-903	903XXX	Customer Records & Collection Expenses	81,672	304,264	385,936	57,728	202,070	259,798	23,944	102,194	126,138
2	904000	Uncollectible Accounts	0	46,788	46,788	0	31,082	31,082	0	15,706	15,706
2	905000	Misc Customer Accounts	0	5,145	5,145	0	3,418	3,418	0	1,727	1,727
TOTAL CUSTOMER ACCOUNTS EXPENSES			213,372	395,155	608,527	173,881	262,450	436,331	39,491	132,705	172,196
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	441,485	32,284	473,769	352,022	21,447	373,469	89,463	10,837	100,300
2	909000	Advertising	0	57,471	57,471	0	38,179	38,179	0	19,292	19,292
2	910000	Misc Customer Service & Info Exp	0	4,152	4,152	0	2,758	2,758	0	1,394	1,394
TOTAL CUSTOMER SERVICE & INFO EXP			441,485	93,907	535,392	352,022	62,384	414,406	89,463	31,523	120,986

GAS OPERATING STATEMENT For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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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	948	948	0	630	630	0	318	318
2	913000	Advertising	0	229	229	0	152	152	0	77	77
2	916000	Miscellaneous Sales Expenses	8,796	1,732	10,528	8,506	1,151	9,657	290	581	871
TOTAL SALES EXPENSES			8,796	2,909	11,705	8,506	1,933	10,439	290	976	1,266
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	2,190	387,426	389,616	526	263,229	263,755	1,664	124,197	125,861
4	921000	Office Supplies & Expenses	15	78,267	78,282	15	53,177	53,192	0	25,090	25,090
4	922000	Admin. Expenses Transferred - Credit	0	-2,758	-2,758	0	-1,874	-1,874	0	-884	-884
4	923000	Outside Services Employed	0	445,676	445,676	0	302,806	302,806	0	142,870	142,870
4	924000	Property Insurance Premium	0	24,297	24,297	0	16,508	16,508	0	7,789	7,789
4	925XXX	Injuries and Damages	0	187,940	187,940	0	127,692	127,692	0	60,248	60,248
4	926XXX	Employee Pensions and Benefits	4,630	26,184	30,814	4,630	17,790	22,420	0	8,394	8,394
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	69,182	28,523	97,705	44,963	19,379	64,342	24,219	9,144	33,363
4	930000	Miscellaneous General Expenses	6,181	79,613	85,794	5,305	54,091	59,396	876	25,522	26,398
4	931000	Rents	0	11,765	11,765	0	7,993	7,993	0	3,772	3,772
4	935000	Maintenance of General Plant	13,690	120,076	133,766	7,300	81,583	88,883	6,390	38,493	44,883
TOTAL ADMIN & GEN OPERATING EXP			95,888	1,387,009	1,482,897	62,739	942,374	1,005,113	33,149	444,635	477,784
G-ADP		Depreciation	65,478	109,084	174,562	43,747	74,115	117,862	21,731	34,969	56,700
4	404X50	Amortization - Leasehold Imp (1404.60)	0	167	167	0	113	113	0	54	54
G-CAM		Amortization - Intangible Plant--Software	0	109,431	109,431	0	74,351	74,351	0	35,080	35,080
99	404X30	Amortization - Intangible Distribution Plant	2,019	0	2,019	1,700	0	1,700	319	0	319
99	407X28	Amortization - Decoupling Revenue	-102,076	0	-102,076	-102,076	0	-102,076	0	0	0
99	407329	Decoupling Surcharge	-14,937	0	-14,937	-14,937	0	-14,937	0	0	0
G-OTX		Taxes Other than FIT	0	3,010	3,010	0	2,045	2,045	0	965	965
TOTAL ADMIN & GENERAL EXPENSES			46,372	1,608,701	1,655,073	-8,827	1,092,998	1,084,171	55,199	515,703	570,902
TOTAL EXPENSES BEFORE FIT			25,088,123	2,532,831	27,620,954	17,758,490	1,709,993	19,468,483	7,329,633	822,838	8,152,471
NET OPERATING INCOME BEFORE FIT											
					-1,242,114						
G-FIT		FEDERAL INCOME TAX									
					-1,612,506						
G-FIT		DEFERRED FEDERAL INCOME TAX									
					1,034,450						
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
					-3,853						
GAS NET OPERATING INCOME											
					-660,205						
									-427,156		

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.432%	33.568%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.674%	34.326%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.400%	29.600%
G-ALL	10	Actual Annual Throughput	100.000%	66.657%	33.343%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 7/20/2010

ALLOCATION OF PURCHASED GAS COSTS For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-804-1A
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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	-1,113,380	0	-1,113,380	-777,678	0	-777,678	-335,702	0	-335,702
99	805120	Gas Expense - Rate Deferrals	-301,299	0	-301,299	-208,674	0	-208,674	-92,625	0	-92,625
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	22,399,887	0	22,399,887	15,771,142	0	15,771,142	6,628,745	0	6,628,745
1	804001	Pipeline Demand Costs	2,109,342	0	2,109,342	1,475,485	0	1,475,485	633,857	0	633,857
99	804010	Gas Costs - Fixed Hedge	337,089	0	337,089	237,311	0	237,311	99,778	0	99,778
99	804014	GTI Contributions	2,644	0	2,644	1,018	0	1,018	1,626	0	1,626
99	804017	Transaction Fees	7,031	0	7,031	4,950	0	4,950	2,081	0	2,081
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	165,814	0	165,814	116,733	0	116,733	49,081	0	49,081
6	804700	Off System Gas Purchases - Bookout	2,396,929	0	2,396,929	1,687,438	0	1,687,438	709,491	0	709,491
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			26,004,057	0	26,004,057	18,307,725	0	18,307,725	7,696,332	0	7,696,332

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	70.400%	29.600%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 7/20/2010

ALLOCATION OF ACCOUNT 903 For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-903-1A
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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	81,672	300,574	382,246	57,728	199,677	257,405	23,944	100,897	124,841
12	903920	Accts Rec Sold - Program Fees	0	3,690	3,690	0	2,393	2,393	0	1,297	1,297
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			81,672	304,264	385,936	57,728	202,070	259,798	23,944	102,194	126,138

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.432%	33.568%
G-ALL	12	Net Gas Plant	100.000%	64.859%	35.141%

ALLOCATION OF ACCOUNT 908 For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-908-1A
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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	-176	32,284	32,108	-176	21,447	21,271	0	10,837	10,837
99	908600	Customer Service & Info Expense	585,304	0	585,304	468,602	0	468,602	116,702	0	116,702
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-176,702	0	-176,702	-141,034	0	-141,034	-35,668	0	-35,668
99	908990	DSM Amortization	33,059	0	33,059	24,630	0	24,630	8,429	0	8,429
Total Account 908			441,485	32,284	473,769	352,022	21,447	373,469	89,463	10,837	100,300

ALLOCATION RATIOS:

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

100.000%

66.432%

33.568%

FEDERAL INCOME TAXES--GAS For Month Ended June 30, 2010 Average of Monthly Averages Basis		Report ID: G-FIT-1A				
Ref/Basis	Description	System	Washington	Idaho		
	Calculation of Taxable Operating Income:					
G-OPS	Operating Revenue	26,378,840	18,655,821	7,723,019		
G-OPS	Operating & Maintenance Expense	25,813,076	18,125,891	7,687,185		
G-OPS	Book Depreciation & Amortization	1,024,811	634,233	390,578		
G-OTX	Taxes Other than FIT	783,067	708,359	74,708		
	Net Operating Income Before FIT	-1,242,114	-812,662	-429,452		
	Less: Monthly Interest Expense	837,191	557,406	279,785		
G-SCM	Add: Schedule M Additions	-627,320	-506,829	-120,491		
G-SCM	Less: Schedule M Deductions	1,900,534	1,245,533	655,001		
	Taxable Net Operating Income	-4,607,159	-3,122,430	-1,484,729		
	Percent	35%	35%	35%		
	Total Federal Income Tax	-1,612,506	-1,092,851	-519,655		
G-DTE	Deferred FIT	1,034,450	709,731	324,719		
99	411400 Amortized Investment Tax Credit	-3,853	-2,386	-1,467		
	Total FIT/Deferred FIT & ITC	-581,909	-385,506	-196,403		
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	

GAS SCHEDULE M ITEMS For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	876,666	265,158	1,141,824	570,134	181,112	751,246	306,532	84,046	390,578
12	997001	Contributions In Aid of Construction	0	37,133	37,133	0	24,084	24,084	0	13,049	13,049
2	997002	Injuries and Damages	0	-350,117	-350,117	0	-232,590	-232,590	0	-117,527	-117,527
12	997003	Salvage	0	-14,253	-14,253	0	-9,244	-9,244	0	-5,009	-5,009
4	997005	FAS106 Current Retiree Medical Accrual	0	18,946	18,946	0	12,872	12,872	0	6,074	6,074
6	997008	DSM Book Amortization	0	33,059	33,059	0	23,274	23,274	0	9,785	9,785
99	997010	Deferred Gas Credit and Refunds	-1,411,949	0	-1,411,949	-983,622	0	-983,622	-428,327	0	-428,327
4	997015	Airplane Lease Payments	0	7,684	7,684	0	5,221	5,221	0	2,463	2,463
12	997016	1992 Redemptions	0	41,736	41,736	0	27,070	27,070	0	14,666	14,666
4	997020	FAS87 Current Pension Accrual	0	215,563	215,563	0	146,460	146,460	0	69,103	69,103
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	-119,743	0	-119,743	-119,743	0	-119,743	0	0	0
12	997032	Interest Rate Swaps	0	28,118	28,118	0	18,237	18,237	0	9,881	9,881
99	997033	DSM Tariff Rider	-40,089	0	-40,089	-4,366	0	-4,366	-35,723	0	-35,723
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	-176,702	0	-176,702	-141,034	0	-141,034	-35,668	0	-35,668
4	997066	Miscellaneous Schedule M Additions	0	-43,160	-43,160	0	-29,324	-29,324	0	-13,836	-13,836
TOTAL SCHEDULE M ADDITIONS			-867,187	239,867	-627,320	-674,001	167,172	-506,829	-193,186	72,695	-120,491
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	1,895,087	1,895,087	0	1,241,832	1,241,832	0	653,255	653,255
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,701	3,701	0	1,746	1,746
TOTAL SCHEDULE M DEDUCTIONS			0	1,900,534	1,900,534	0	1,245,533	1,245,533	0	655,001	655,001

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.432%	33.568%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.674%	34.326%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.400%	29.600%
G-ALL	11	Book Depreciation	100.000%	65.529%	34.471%
G-ALL	12	Net Gas Plant	100.000%	64.859%	35.141%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 7/20/2010

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-DTE-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	276,632	179,631	97,001
99	410100	Deferred Federal Income Tax Exp	536,932	377,465	159,467
		SUBTOTAL	<u>813,564</u>	<u>557,096</u>	<u>256,468</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	159,040	103,273	55,767
99	411100	Deferred Federal Income Tax Exp	61,846	49,362	12,484
		SUBTOTAL	<u>220,886</u>	<u>152,635</u>	<u>68,251</u>
		Total Deferred Federal Income Tax Expense	<u>1,034,450</u>	<u>709,731</u>	<u>324,719</u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	64.935%	35.065%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.570%	6.600%
	Total Cost of Debt		3.515%	3.300%
	Total Weighted Cost		3.515%	3.300%
G-APL	Net Rate Base	292,035,178	190,295,043	101,740,135
	Interest Deduction for FIT Calculation	10,046,295	6,688,871	3,357,424
1	From last WA GRC (UE-090135)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 7/20/2010

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-OTX-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408150	R&P Property Tax	0	16,926	16,926	0	11,840	11,840	0	5,086	5,086
		DISTRIBUTION									
99	408110	State Excise Tax	291,830	0	291,830	291,830	0	291,830	0	0	0
99	408120	Municipal Occupation & License Tax	324,631	0	324,631	267,783	0	267,783	56,848	0	56,848
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	200,480	0	200,480	134,861	0	134,861	65,619	0	65,619
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-53,810	0	-53,810	0	0	0	-53,810	0	-53,810
		TOTAL	763,131	0	763,131	694,474	0	694,474	68,657	0	68,657
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	3,010	3,010	0	2,045	2,045	0	965	965
		TOTAL TAXES OTHER THAN FIT	763,131	19,936	783,067	694,474	13,885	708,359	68,657	6,051	74,708

	Plant	Percent	Tax	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
				Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2009												
G-ALL	Underground Storage		33,491,805		16,926	33,491,805	11.021%	16,926	0	0.000%	0	
G-ALL	Distribution		412,311,125		200,480	266,845,782	87.810%	134,861	145,465,343	98.183%	65,619	
G-ALL	General		6,243,298		3,010	3,550,811	1.169%	1,796	2,692,487	1.817%	1,214	
	TOTAL		452,046,228		220,416	303,888,398	100.000%	153,583	148,157,830	100.000%	66,833	

ALLOCATION RATIOS:

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

GAS UTILITY PLANT For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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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)	984,649	40,859	1,025,508	816,199	27,761	843,960	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	5,520,301	5,520,301	0	3,750,658	3,750,658	0	1,769,643	1,769,643
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,261,287	2,261,287	0	1,536,386	1,536,386	0	724,901	724,901
TOTAL INTANGIBLE PLANT--SOFTWARE			984,649	7,822,447	8,807,096	816,199	5,314,805	6,131,004	168,450	2,507,642	2,676,092
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
1	351XXX	Structures & Improvements	0	1,289,322	1,289,322	0	901,881	901,881	0	387,441	387,441
1	352XXX	Wells	0	11,541,580	11,541,580	0	8,073,335	8,073,335	0	3,468,245	3,468,245
1	353000	Lines	0	1,043,169	1,043,169	0	729,697	729,697	0	313,472	313,472
1	354000	Compressor Station Equipment	0	11,205,303	11,205,303	0	7,838,109	7,838,109	0	3,367,194	3,367,194
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	121,562	121,562	0	52,222	52,222
1	356000	Purification Equipment	0	407,617	407,617	0	285,128	285,128	0	122,489	122,489
1	357000	Other Equipment	0	1,453,659	1,453,659	0	1,016,834	1,016,834	0	436,825	436,825
TOTAL UNDERGROUND STORAGE PLANT			0	27,587,209	27,587,209	0	19,297,252	19,297,252	0	8,289,957	8,289,957
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	612,542	22,254	634,796	432,541	15,667	448,208	180,001	6,587	186,588
6	376000	Mains	208,047,959	2,512,521	210,560,480	132,704,004	1,768,815	134,472,819	75,343,955	743,706	76,087,661
6	378000	Measuring & Reg Station Equip-General	4,634,234	57,440	4,691,674	2,877,545	40,438	2,917,983	1,756,689	17,002	1,773,691
6	379000	Measuring & Reg Station Equip-City Gate	5,727,988	60,967	5,788,955	1,583,247	42,921	1,626,168	4,144,741	18,046	4,162,787
6	380000	Services	134,674,868	0	134,674,868	88,781,796	0	88,781,796	45,893,072	0	45,893,072
6	381000	Meters	57,010,429	0	57,010,429	37,931,704	0	37,931,704	19,078,725	0	19,078,725
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	2,650,387	0	2,650,387	2,051,355	0	2,051,355	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			413,507,610	2,653,182	416,160,792	266,423,590	1,867,841	268,291,431	147,084,020	785,341	147,869,361
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	848,992	1,517,322	576,272	576,831	1,153,103	92,058	272,161	364,219
4	390XXX	Structures & Improvements	2,227,412	8,924,240	11,151,652	1,293,940	6,063,396	7,357,336	933,472	2,860,844	3,794,316
4	391XXX	Office Furniture & Equipment	0	7,468,288	7,468,288	0	5,074,179	5,074,179	0	2,394,109	2,394,109
4	392XXX	Transportation Equipment	4,469,811	1,254,162	5,723,973	3,238,684	852,115	4,090,799	1,231,127	402,047	1,633,174
4	393000	Stores Equipment	160,831	218,852	379,683	115,971	148,695	264,666	44,860	70,157	115,017
4	394000	Tools, Shop & Garage Equipment	1,455,125	1,970,204	3,425,329	998,419	1,338,616	2,337,035	456,706	631,588	1,088,294
4	395000	Laboratory Equipment	143,077	317,422	460,499	107,912	215,666	323,578	35,165	101,756	136,921
4	396XXX	Power Operated Equipment	3,548,458	542,809	4,091,267	2,684,259	368,801	3,053,060	864,199	174,008	1,038,207

GAS UTILITY PLANT For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,663,987	3,866,371	5,530,358	521,905	2,626,928	3,148,833	1,142,082	1,239,443	2,381,525
4	398000	Miscellaneous Equipment	1,137	96,454	97,591	488	65,534	66,022	649	30,920	31,569
		TOTAL GENERAL PLANT	14,338,168	25,507,794	39,845,962	9,537,850	17,330,761	26,868,611	4,800,318	8,177,033	12,977,351
		TOTAL PLANT IN SERVICE	428,830,427	63,570,632	492,401,059	276,777,639	43,810,659	320,588,298	152,052,788	19,759,973	171,812,761
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0
		TOTAL PLANT IN SERVICE	428,830,427	63,570,632	492,401,059	276,777,639	43,810,659	320,588,298	152,052,788	19,759,973	171,812,761
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,381,632	11,381,632	0	7,961,452	7,961,452	0	3,420,180	3,420,180
G-ADP	1119.X5	Distribution	136,732,491	877,955	137,610,446	88,661,034	618,080	89,279,114	48,071,457	259,875	48,331,332
G-ADP	1119.X6	General Plant - Non-Transportation	5,506,898	5,343,984	10,850,882	3,846,548	3,630,863	7,477,411	1,660,350	1,713,121	3,373,471
G-ADP	1119.X7	General Plant - Transportation	911,992	79,297	991,289	645,057	53,877	698,934	266,935	25,420	292,355
		TOTAL ACCUMULATED DEPRECIATION	143,151,381	17,682,868	160,834,249	93,152,639	12,264,272	105,416,911	49,998,742	5,418,596	55,417,338
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	4,063,283	4,063,283	0	2,760,716	2,760,716	0	1,302,567	1,302,567
99	111X30	Intangible Plant--Distribution Plant	75,148	0	75,148	42,025	0	42,025	33,123	0	33,123
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	23,502	23,502	0	15,968	15,968	0	7,534	7,534
		TOTAL ACCUMULATED AMORTIZATION	75,148	4,086,785	4,161,933	42,025	2,776,684	2,818,709	33,123	1,310,101	1,343,224
		NET GAS UTILITY PLANT	285,603,898	41,800,979	327,404,877	183,582,975	28,769,703	212,352,678	102,020,923	13,031,276	115,052,199

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.400%	29.600%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-APL-1A
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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	285,603,898	41,800,979	327,404,877	183,582,975	28,769,703	212,352,678	102,020,923	13,031,276	115,052,199
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,292,435	-3,292,435	0	-2,135,440	-2,135,440	0	-1,156,995	-1,156,995
12	282900	Deferred F.I.T. - Plant In Service	0	-50,189,804	-50,189,804	0	-32,552,605	-32,552,605	0	-17,637,199	-17,637,199
12	190180	FAS 109 ITC	0	163,272	163,272	0	105,897	105,897	0	57,375	57,375
12	283850	Gas portion of Bond Redemptions	0	-749,701	-749,701	0	-486,249	-486,249	0	-263,452	-263,452
4	190850	Gain on Sale of General Office Bldg--GAS	0	35,287	35,287	0	23,975	23,975	0	11,312	11,312
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-54,033,381	-54,033,381	0	-35,044,422	-35,044,422	0	-18,988,959	-18,988,959
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	3,100,206	3,100,206	0	2,168,594	2,168,594	0	931,612	931,612
1	164100	Gas Inventory--Jackson Prairie	0	15,545,882	15,545,882	0	10,874,344	10,874,344	0	4,671,538	4,671,538
99	186710	DSM Programs	118,364	0	118,364	12,315	0	12,315	106,049	0	106,049
4	253850	Gain on Sale of General Office Building	0	-100,770	-100,770	0	-68,466	-68,466	0	-32,304	-32,304
		TOTAL OTHER ADJUSTMENTS	118,364	18,545,318	18,663,682	12,315	12,974,472	12,986,787	106,049	5,570,846	5,676,895
		NET RATE BASE	285,722,262	6,312,916	292,035,178	183,595,290	6,699,753	190,295,043	102,126,972	-386,837	101,740,135

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	12	Net Gas Plant	100.000%	64.859%	35.141%
G-ALL	13	Net Gas General Plant	100.000%	66.749%	33.251%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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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	27,587,209	27,587,209	0	19,297,252	19,297,252	0	8,289,957	8,289,957
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
		Depreciable Underground Storage Plant	0	27,114,434	27,114,434	0	18,966,546	18,966,546	0	8,147,888	8,147,888
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,381,632	11,381,632	0			0		
	403X80	Depreciation Expense - JP		41,261	41,261	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,381,632	11,381,632	0	7,961,452	7,961,452	0	3,420,180	3,420,180
1	403X80	Depreciation Expense - JP	0	41,261	41,261	0	28,862	28,862	0	12,399	12,399
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	413,507,610	2,653,182	416,160,792	266,423,590	1,867,841	268,291,431	147,084,020	785,341	147,869,361
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	413,422,640	2,653,182	416,075,822	266,363,290	1,867,841	268,231,131	147,059,350	785,341	147,844,691
		Percentage		0.638%	100.000%		64.429%			34.933%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		877,955	137,610,446	88,661,034			48,071,457		
	403X50	Depreciation Expense		5,196	814,365	524,687			284,482		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	136,732,491	877,955	137,610,446	88,661,034	618,080	89,279,114	48,071,457	259,875	48,331,332
6	403X50	Depreciation Expense	809,169	5,196	814,365	524,687	3,658	528,345	284,482	1,538	286,020
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	14,338,168	25,507,794	39,845,962	9,537,850	17,330,761	26,868,611	4,800,318	8,177,033	12,977,351
G-PLT	389XXX	Less: Land and Land Rights	668,330	848,992	1,517,322	576,272	576,831	1,153,103	92,058	272,161	364,219
G-PLT	392XXX	Less: Transportation	4,469,811	1,254,162	5,723,973	3,238,684	852,115	4,090,799	1,231,127	402,047	1,633,174
		Depreciable Non-Transport Genl Plant	9,200,027	23,404,640	32,604,667	5,722,894	15,901,815	21,624,709	3,477,133	7,502,825	10,979,958
		Percentage		71.783%	100.000%		17.552%			10.665%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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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		5,343,984	7,444,638	1,306,683			793,971		
	108X06	Accum Depr--Gas General Plant - Direct	3,406,244		3,406,244	2,539,865			866,379		
	403X60	Depreciation Expense		108,501	151,152	26,530			16,120		
	403X60	Depreciation Expense (Direct)	20,752		20,752	15,713			5,039		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,506,898	5,343,984	10,850,882	3,846,548	3,630,863	7,477,411	1,660,350	1,713,121	3,373,471
4	403X60	Depreciation Expense	63,402	108,501	171,903	42,243	73,719	115,962	21,159	34,782	55,941
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,469,811	1,254,162	5,723,973	3,238,684	852,115	4,090,799	1,231,127	402,047	1,633,174
		Percentage		21.911%	100.000%	56.581%			21.508%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		79,297	361,907	204,771			77,839		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	629,382		629,382	440,286			189,096		
	403X70	Depreciation Expense		583	2,659	1,504			572		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	911,992	79,297	991,289	645,057	53,877	698,934	266,935	25,420	292,355
4	403X70	Depreciation Expense	2,076	583	2,659	1,504	396	1,900	572	187	759
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.950%			30.050%	
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	
G-ALL	6	Actual Therms Purchased		100.000%			70.400%			29.600%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended June 30, 2010 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	404X30	Communication Equipment	Utility 7	0	0	0
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	435,690	314,538	84,685
8			Utility 8	11,103	0	7,759
9			Utility 9	809	639	170
		TOTAL		447,602	315,177	92,614
7	404X32	PC Software	Utility 7	59,165	42,713	11,500
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		66,313	42,713	16,495
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		514,774	358,510	109,276

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	610,922	441,043	118,745	51,134
8	Utility 8	11,627	0	8,125	3,502
9	Utility 9	60,167	47,499	12,668	0
9	Utility 9 - Washington	8,976	7,086	1,890	0
9	Utility 9 - Idaho	34,427	27,178	7,249	0
	Total	<u>726,119</u>	<u>522,806</u>	<u>148,677</u>	<u>54,636</u>
7	403X70 Utility 7	333	240	65	28
9	Utility 9	1,197	945	252	0
	Total	<u>1,530</u>	<u>1,185</u>	<u>317</u>	<u>28</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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	4,082,519	0	0	2,947,293	2,947,293	0	0	793,519	793,519	0	341,707	341,707
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
9		Utility 9 - Allocated	263,468	0	0	207,995	207,995	0	0	55,473	55,473	0	0	0
		TOTAL ACCOUNT	6,327,843	371,603	447,074	3,178,062	3,996,739	576,272	92,058	848,992	1,517,322	472,075	341,707	813,782
	390XXX	Structures & Improvements												
99		Utility 0	3,522,575	496,496	1,399,804	1,626,275	3,522,575	0	0	0	0	0	0	0
99		Utility 1	939,860	0	0	0	0	939,860	0	0	939,860	0	0	0
99		Utility 2	3,342,564	0	0	0	0	0	0	0	0	3,342,564	0	3,342,564
7		Utility 7	40,765,040	0	0	29,429,505	29,429,505	0	0	7,923,501	7,923,501	0	3,412,034	3,412,034
9		Utility 9 - Wa	1,681,693	1,327,613	0	0	1,327,613	354,080	0	0	354,080	0	0	0
9		Utility 9 - Idaho	4,433,492	0	3,500,020	0	3,500,020	0	933,472	0	933,472	0	0	0
9		Utility 9 - Allocated	4,752,974	0	0	3,752,235	3,752,235	0	0	1,000,739	1,000,739	0	0	0
		TOTAL ACCOUNT	59,438,198	1,824,109	4,899,824	34,808,015	41,531,948	1,293,940	933,472	8,924,240	11,151,652	3,342,564	3,412,034	6,754,598
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,389,757	0	0	1,389,757	1,389,757	0	0	0	0	0	0	0
7		Utility 7	37,028,643	0	0	26,732,088	26,732,088	0	0	7,197,257	7,197,257	0	3,099,297	3,099,297
8		Utility 8	387,841	0	0	0	0	0	0	271,031	271,031	0	116,810	116,810
		TOTAL ACCOUNT	38,806,241	0	0	28,121,845	28,121,845	0	0	7,468,288	7,468,288	0	3,216,107	3,216,107
	392XXX	Transportation Equipment												
99		Utility 0	14,502,882	6,843,841	2,564,069	5,094,972	14,502,882	0	0	0	0	0	0	0
99		Utility 1	4,982,415	0	0	0	0	2,963,660	1,069,286	949,469	4,982,415	0	0	0
99		Utility 2	2,136,501	0	0	0	0	0	0	0	0	2,136,501	0	2,136,501
7		Utility 7	519,256	0	0	374,866	374,866	0	0	100,928	100,928	0	43,462	43,462
9		Utility 9 - Wa	1,306,219	1,031,195	0	0	1,031,195	275,024	0	0	275,024	0	0	0
9		Utility 9 - Idaho	768,660	0	606,819	0	606,819	0	161,841	0	161,841	0	0	0
9		Utility 9 - Allocated	967,776	0	0	764,011	764,011	0	0	203,765	203,765	0	0	0
		TOTAL ACCOUNT	25,183,709	7,875,036	3,170,888	6,233,849	17,279,773	3,238,684	1,231,127	1,254,162	5,723,973	2,136,501	43,462	2,179,963

COMMON GENERAL PLANT For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	390,738	10,739	14,745	365,254	390,738	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	150,557	118,857	0	0	118,857	31,700	0	0	31,700	0	0	0
9		Utility 9 - Idaho	213,060	0	168,200	0	168,200	0	44,860	0	44,860	0	0	0
9		Utility 9 - Allocated	1,039,431	0	0	820,579	820,579	0	0	218,852	218,852	0	0	0
		TOTAL ACCOUNT	1,935,284	129,596	182,945	1,185,833	1,498,374	115,971	44,860	218,852	379,683	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,455,568	1,287,102	432,867	1,735,599	3,455,568	0	0	0	0	0	0	0
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 2	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281
7		Utility 7	3,855,744	0	0	2,783,577	2,783,577	0	0	749,441	749,441	0	322,726	322,726
8		Utility 8	1,045,102	0	0	0	0	0	0	730,338	730,338	0	314,764	314,764
9		Utility 9 - Wa	43,863	34,628	0	0	34,628	9,235	0	0	9,235	0	0	0
9		Utility 9 - Idaho	9,519	0	7,515	0	7,515	0	2,004	0	2,004	0	0	0
9		Utility 9 - Allocated	307,373	0	0	242,656	242,656	0	0	64,717	64,717	0	0	0
		TOTAL ACCOUNT	11,550,044	1,321,730	440,382	4,761,832	6,523,944	998,419	456,706	1,970,204	3,425,329	963,281	637,490	1,600,771
	395000	Laboratory Equipment												
99		Utility 0	1,467,561	214,701	144,113	1,108,747	1,467,561	0	0	0	0	0	0	0
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7		Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
8		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
9		Utility 9 - Wa	19,551	15,435	0	0	15,435	4,116	0	0	4,116	0	0	0
9		Utility 9 - Idaho	6,241	0	4,927	0	4,927	0	1,314	0	1,314	0	0	0
9		Utility 9 - Allocated	289,870	0	0	228,838	228,838	0	0	61,032	61,032	0	0	0
		TOTAL ACCOUNT	2,740,067	230,136	149,040	1,594,349	1,973,525	107,912	35,165	317,422	460,499	273,708	32,335	306,043
	396XXX	Power Operated Equipment												
99		Utility 0	29,217,296	13,323,422	7,177,140	8,716,734	29,217,296	0	0	0	0	0	0	0
99		Utility 1	3,595,767	0	0	0	0	2,533,693	755,093	306,981	3,595,767	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9		Utility 9 - Idaho	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		TOTAL ACCOUNT	35,252,833	13,887,965	7,586,228	9,597,166	31,071,359	2,684,259	864,199	542,809	4,091,267	43,834	46,373	90,207

COMMON GENERAL PLANT For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	39,761,953	5,575,292	2,203,251	31,983,410	39,761,953	0	0	0	0	0	0	0
99		Utility 1	709,830	0	0	0	0	423,925	285,905	0	709,830	0	0	0
99		Utility 2	534,908	0	0	0	0	0	0	0	0	534,908	0	534,908
7		Utility 7	8,603,145	0	0	6,210,868	6,210,868	0	0	1,672,193	1,672,193	0	720,083	720,083
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916
9		Utility 9 - Wa	465,355	367,375	0	0	367,375	97,980	0	0	97,980	0	0	0
9		Utility 9 - Idaho	4,066,384	0	3,210,207	0	3,210,207	0	856,177	0	856,177	0	0	0
9		Utility 9 - Allocated	7,347,496	0	0	5,800,481	5,800,481	0	0	1,547,015	1,547,015	0	0	0
		TOTAL ACCOUNT	62,415,150	5,942,667	5,413,458	43,994,759	55,350,884	521,905	1,142,082	3,866,371	5,530,358	534,908	998,999	1,533,907
	398000	Miscellaneous Equipment												
99		Utility 0	8,848	0	2,299	6,549	8,848	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	352,226	352,226	0	0	94,832	94,832	0	40,837	40,837
9		Utility 9 - Wa	2,317	1,829	0	0	1,829	488	0	0	488	0	0	0
9		Utility 9 - Idaho	3,084	0	2,435	0	2,435	0	649	0	649	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,084	6,084	0	0	1,622	1,622	0	0	0
		TOTAL ACCOUNT	509,850	1,829	4,734	364,859	371,422	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	244,159,219	31,584,671	22,294,573	133,840,569	187,719,813	9,537,850	4,800,318	25,507,794	39,845,962	7,824,098	8,769,344	16,593,442

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended June 30, 2010 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	39,469,204	39,469,204	0	0
99	108X06	Utility 1 - Allocated	644,688	0	644,688	0
99	108X06	Utility 1 - Washington	2,539,865	0	2,539,865	0
99	108X06	Utility 1 - Idaho	866,379	0	866,379	0
99	108X06	Utility 2	2,372,160	0	0	2,372,160
7	108X06	Utility 7	15,081,474	10,887,769	2,931,386	1,262,319
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-349,693	-252,454	-67,970	-29,269
8	108X06	Utility 8	923,087	0	645,072	278,015
9	108X06	Utility 9	15,632,684	12,341,222	3,291,462	0
Total			77,179,848	62,445,741	10,850,882	3,883,225
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,655,406	5,655,406	0	0
99	108X07	Utility 1 - Allocated	209,162	0	209,162	0
99	108X07	Utility 1 - Washington	440,286	0	440,286	0
99	108X07	Utility 1 - Idaho	189,096	0	189,096	0
99	108X07	Utility 2	1,012,963	0	0	1,012,963
7	108X07	Utility 7	20,590	14,865	4,002	1,723
9	108X07	Utility 9	706,449	557,706	148,743	0
Total			8,233,952	6,227,977	991,289	1,014,686

ALLOCATION RATIOS:

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

COMMON INTANGIBLE PLANT For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total	
	303000	Intangible Plant													
99		Utility 1	984,649	0	0	0	0	816,199	168,450	0	984,649	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,199	153,199	0	0	40,859	40,859	0	0	0	0
		TOTAL ACCOUNT	1,178,707	0	0	153,199	153,199	816,199	168,450	40,859	1,025,508	0	0	0	0
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	777,820	0	0	777,820	777,820	0	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	46,440
7		Utility 7	26,005,766	0	0	18,774,343	18,774,343	0	0	5,054,741	5,054,741	0	2,176,683	2,176,683	2,176,683
8		Utility 8	666,209	0	0	0	0	0	0	465,560	465,560	0	200,649	200,649	200,649
		TOTAL ACCOUNT	27,496,235	0	0	19,552,163	19,552,163	0	0	5,520,301	5,520,301	46,440	2,377,332	2,423,772	2,423,772
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	812,349	0	0	812,349	812,349	0	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	0
7		Utility 7	9,385,601	0	0	6,775,747	6,775,747	0	0	1,824,279	1,824,279	0	785,575	785,575	785,575
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009	180,009
		TOTAL ACCOUNT	10,814,967	0	0	7,588,096	7,588,096	0	0	2,261,287	2,261,287	0	965,584	965,584	965,584
		TOTAL	39,489,909	0	0	27,293,458	27,293,458	816,199	168,450	7,822,447	8,807,096	46,440	3,342,916	3,389,356	3,389,356

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X30, 111X31, 111X32)						
99		Utility 0	982,788	982,788	0	0
99		Utility 1	7,664	0	7,664	0
99		Utility 2 - Oregon	27,970	0	0	27,970
7		Utility 7	18,678,454	13,484,536	3,630,531	1,563,387
8		Utility 8	601,229	0	420,151	181,078
9		Utility 9	23,449	18,512	4,937	0
		Total	<u>20,321,554</u>	<u>14,485,836</u>	<u>4,063,283</u>	<u>1,772,435</u>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 2 - Oregon	-39,260	0	0	-39,260
7		Utility 7	106,973	77,227	20,792	8,954
9		Utility 9	12,869	10,159	2,710	0
		Total	<u>80,582</u>	<u>87,386</u>	<u>23,502</u>	<u>-30,306</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 7/20/2010

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE For Month Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-CAM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE:									
G-PLT	303000	Misc Intangible Plant									
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	5,520,301	5,520,301	0	3,750,658	3,750,658	0	1,769,643	1,769,643
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,261,287	2,261,287	0	1,536,386	1,536,386	0	724,901	724,901
			0	7,781,588	7,781,588	0	5,287,044	5,287,044	0	2,494,544	2,494,544
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:									
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		4,063,283	4,063,283	0			0		
	404	Amortization Expense (404X30, X31, X32)		109,431	109,431	0			0		
		JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111X30, X31, X32)	0	4,063,283	4,063,283	0	2,760,716	2,760,716	0	1,302,567	1,302,567
4	404	Amortization Expense (404X30, X31, X32)	0	109,431	109,431	0	74,351	74,351	0	35,080	35,080
		ALLOCATION RATIOS:									
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended June 30, 2010 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 FIT - General Plant (For Report APL)						
7	282900	Utility 7	-15,076,481	-10,884,164	-2,930,416	-1,261,901
9	282900	Utility 9	-1,719,398	-1,357,379	-362,019	0
		Total	<u>-16,795,879</u>	<u>-12,241,543</u>	<u>-3,292,435</u>	<u>-1,261,901</u>

ALLOCATION RATIOS:

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