

Avista Corporation
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March 2, 2011

Commission Secretary
Washington Utilities and
Transportation Commission
1300 S. Evergreen Park Drive SW
PO Box 47250
Olympia, WA 98504-7250

2011 MAR -4 AM 9:10

Please find enclosed Avista's gas operating report G-ROR-12E for the period ending December 31, 2010. This report is sent only at year end and I apologize for not including it with the regular 4th quarter reports that I mailed on February 17, 2011.

If you have any questions concerning this report, please call Theresa Melvin at (509) 495-8165.

Sincerely,

A handwritten signature in cursive script that reads "Patty Olsness".

Patty Olsness
Rates Coordinator
Avista Utilities

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AVISTA UTILITIES

RESULTS OF OPERATION

GAS RATE OF RETURN For Twelve Months Ended December 31, 2010 Ending Balance Basis	Report ID: G-ROR-12E
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	16,872,163	9,549,149	7,323,014
		Adjustments			
		Adjusted Gas Net Operating Income	16,872,163	9,549,149	7,323,014
G-APL		Gas Net Adjusted Rate Base	293,739,311	191,960,370	101,778,941
		RATE OF RETURN	5.744%	4.975%	7.195%

GAS ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2010

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	69.400%	30.600%
2		Number of Customers	223,040	148,247	74,793
		Percent	100.000%	66.467%	33.533%
3	G-OPS	Direct Distribution Operating Expense	8,706,293	5,786,356	2,919,937
		Percent	100.000%	66.462%	33.538%
Jurisdictional Four Factor Allocator - Direct Method Allocation Rate Calculation - Updated 12/31/2010					
Direct O&M					
		Amount: Accounts 798 - 894	2,960,332	1,958,779	1,001,553
		Amount: Accounts 901 - 935	12,985,723	9,788,850	3,196,873
		Total	15,946,055	11,747,629	4,198,426
		Percentage	100.000%	73.671%	26.329%
Direct Labor					
		Amount: Accounts 798 - 894	5,777,102	3,849,651	1,927,451
		Amount: Accounts 901 - 935	2,393,355	1,904,696	488,659
		Total	8,170,457	5,754,347	2,416,110
		Percentage	100.000%	70.429%	29.571%
Total Number of Customers					
		Percentage	223,040	148,247	74,793
			100.000%	66.467%	33.533%
Total Direct Plant					
		Percentage	298,884,304	189,804,990	109,079,314
			100.000%	63.505%	36.495%
Total Four Factor Allocators					
		Percentage	400,000%	274,072%	125,928%
			100.000%	68.518%	31.482%
4	Underground Storage & Dist Plant				
System Washington Idaho					
G-PLT		Underground Storage	28,775,004	19,969,853	8,805,151
G-PLT		Distribution	426,674,858	275,652,388	151,022,470
		Total Underground Storage/Dist Plant	455,449,862	295,622,241	159,827,621
		Percent	100.000%	64.908%	35.092%
5	Actual Therms Purchased				
		Percent	235,900,540	164,699,793	71,200,747
			100.000%	69.817%	30.183%
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AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended December 31, 2010		G-ALL-12E
Ending Balance Basis		

Input	Elec/Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
Total	51,081,946	45,988,228	3,116,832	1,976,886
Direct O&M Accts 500 - 894	51,945,284	35,419,000	12,684,856	3,841,428
Direct O&M Accts 901 - 935	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 Labor 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%
Average (GD AA)	100.000%	72.193%	19.437%	8.370%

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Input	Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
Total	5,093,718	0	3,116,832	1,976,886
Direct O&M Accts 580 - 894	16,526,284	0	12,684,856	3,841,428
Direct O&M Accts 901 - 935	1,344,573	0	1,344,573	XXXXXX
Direct O&M Accts 901 - 905 Utility 9 Only	22,964,575	0	17,146,261	5,818,314
Total	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 Labor 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%
Average (GD AA)	100.000%	0.000%	69.882%	30.118%

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AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2010 Ending Balance Basis		Report ID: G-ALL-12E
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Input	Elec/Gas North 4-Factor	1/1/2010	Electric	Gas North	Oregon Gas
Direct O&M Accts 580 - 894			45,988,228	3,116,832	0
Direct O&M Accts 901 - 935			35,419,000	12,684,856	0
Adjustments			0	0	0
Total			81,407,228	15,801,688	0
Percentage			83.745%	16.255%	0.000%
Direct Labor Accts 580 - 894			43,337,007	8,181,894	0
Direct Labor Accts 901 - 935			4,212,733	361,664	0
Total			47,549,740	8,543,558	0
Percentage			84.769%	15.231%	0.000%
Number of Customers at 12/31/09			356,620	220,748	0
Percentage			61.766%	38.234%	0.000%
Net Direct Plant			1,802,725,506	305,689,899	0
Percentage			85.501%	14.499%	0.000%
Total Percentages			315,781%	84.219%	0.000%
Average (CD AN/ID/W/A)			78.945%	21.055%	0.000%
9					
Actual Annual Throughput		12/31/2009	Washington	Idaho	
Percent			253,123,000	126,619,240	
			66.657%	33.343%	
10					
G-OPS Book Depreciation			8,213,913	4,355,499	
Percent			65.348%	34.652%	
11					
G-PLT Net Gas Plant			220,439,199	118,054,126	
Percent			65.124%	34.876%	
12					
G-PLT Net Gas General Plant			21,452,099	10,049,173	
Percent			68.099%	31.901%	
13					
G-SCM Net Allocated Schedule M			-22,355,012	-12,001,218	
Percent			67.644%	32.356%	
14					
Input Not Allocated			0.000%	0.000%	0.000%
99					

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

Input	Washington	Idaho
Underground Storage (Actual, not Situs)	19,969,853	8,805,151
Distribution	266,845,782	145,465,343
General	3,550,811	2,692,487
Input TOTAL	290,366,446	156,962,981

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2010
 Ending Balance Basis

Report ID:
 G-OPS-12E

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		REVENUES							
		SALES OF GAS:							
99	480000	Residential	133,455,198	0	133,455,198	91,727,283	0	91,727,283	0
99	4812XX	Commercial - Firm & Interruptible	68,251,928	0	68,251,928	47,940,384	0	47,940,384	0
99	4813XX	Industrial-Firm	3,290,764	0	3,290,764	2,099,848	0	2,099,848	0
99	481400	Interruptible	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-1,804,160	0	-1,804,160	-1,417,397	0	-1,417,397	0
99	484000	Interdepartmental Revenue	272,844	0	272,844	238,359	0	238,359	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	203,466,574	0	203,466,574	140,588,477	0	140,588,477	0
		OTHER OPERATING REVENUES:							
99	483000	Sales for Resale	157,676,953	0	157,676,953	109,008,703	0	109,008,703	0
99	488000	Miscellaneous Service Revenues	29,592	0	29,592	15,818	0	15,818	0
99	489300	Transportation For Others	3,699,103	0	3,699,103	3,245,427	0	3,245,427	0
99	493000	Rent from Gas Property	-237	0	-237	-297	0	-297	0
4	495000	Other Gas Revenues	8,920,149	70,908	8,991,057	6,183,812	48,585	6,232,397	22,323
		TOTAL OTHER OPERATING REVENUES	170,325,560	70,908	170,396,468	118,453,463	48,585	118,502,048	22,323
		TOTAL GAS REVENUES	373,792,134	70,908	373,863,042	259,041,940	48,585	259,090,525	22,323
		PRODUCTION EXPENSES:							
G-804	804805	City Gate Purchases	278,159,078	0	278,159,078	192,776,382	0	192,776,382	0
6	808XXX	Net Natural Gas Storage Transactions	-3,877,785	0	-3,877,785	-2,619,007	0	-2,619,007	0
6	811000	Gas Used for Products Extraction	-1,014,362	0	-1,014,362	-703,553	0	-703,553	0
10	813000	Other Gas Expenses	0	1,153,914	1,153,914	0	769,164	769,164	0
99	813010	Gas Technology Institute (GTI) Expenses	31,143	0	31,143	22,075	0	22,075	0
		TOTAL PRODUCTION EXPENSES	273,298,074	1,153,914	274,451,988	189,475,897	769,164	190,245,061	384,750
		UNDERGROUND STORAGE EXPENSES:							
1	814000	Supervision & Engineering	0	844	844	0	586	586	258
1	824000	Other Expenses	0	276,628	276,628	0	191,980	191,980	84,648
1	837000	Other Equipment	0	269,851	269,851	0	187,277	187,277	82,574
		TOTAL UNDERGROUND STORAGE OP. EXP	0	547,323	547,323	0	379,843	379,843	167,480
G-ADP	404X40	Depreciation Expense	0	501,805	501,805	0	348,253	348,253	153,552
1		Amortization Expense	0	227	227	0	158	158	69
G-OTX		Taxes Other Than FIT	0	171,714	171,714	0	119,170	119,170	52,544
		TOTAL UNDERGROUND STORAGE EXP	0	1,221,069	1,221,069	0	847,424	847,424	373,645

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2010
 Ending Balance Basis

Report ID:
 G-OPS-12E

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
DISTRIBUTION EXPENSES:										
OPERATION										
3	870000	Supervision & Engineering	164,847	547,961	712,808	0	0	0	462,542	250,266
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,012,717	129,901	2,142,618	1,454,161	86,335	43,566	1,540,496	602,122
3	875000	Measuring & Reg Sta Exp-General	103,792	0	103,792	65,968	0	37,824	65,968	37,824
3	876000	Measuring & Reg Sta Exp-Industrial	13,516	0	13,516	8,042	0	5,474	8,042	5,474
3	877000	Measuring & Reg Sta Exp-City Gate	163,288	0	163,288	64,917	0	98,371	64,917	98,371
3	878000	Meter & House Regulator Expenses	880,947	0	880,947	657,924	0	223,023	657,924	223,023
3	879000	Customer Installation Expenses	1,314,409	80,007	1,394,416	722,737	53,174	26,833	775,911	618,505
3	880000	Other Expenses	950,498	693,682	1,644,180	675,737	461,035	232,647	1,136,772	507,408
3	881000	Rents	60	24,470	24,530	60	16,263	8,207	16,323	8,207
MAINTENANCE										
3	885000	Supervision & Engineering	141,854	75	141,929	52,637	50	89,217	52,687	89,242
3	887000	Mains	1,542,454	1,531	1,543,985	1,014,148	1,018	528,306	1,015,166	528,819
3	889000	Measuring & Reg Sta Exp-General	233,193	40	233,233	123,556	27	109,637	123,583	109,650
3	890000	Measuring & Reg Sta Exp-Industrial	108,965	26,751	135,716	51,718	17,779	57,247	69,497	66,219
3	891000	Measuring & Reg Sta Exp-City Gate	104,020	115	104,135	57,974	76	46,046	58,050	46,085
3	892000	Services	633,272	552,023	1,185,295	487,817	366,886	145,455	854,703	330,592
3	893000	Meters & House Regulators	336,942	611,730	948,672	249,403	406,568	87,539	655,971	292,701
3	894000	Other Equipment	1,519	219,162	220,681	1,201	145,659	318	146,860	73,821
TOTAL DISTRIBUTION OPERATING EXP										
G-ADP		Depreciation	8,706,293	2,887,448	11,593,741	5,786,356	1,919,056	2,919,937	7,705,412	3,888,329
G-OTX		Taxes Other Than FIT	9,754,319	61,052	9,815,371	6,337,883	42,625	3,416,436	6,380,508	18,427
TOTAL DISTRIBUTION EXPENSES										
			32,381,995	2,948,500	35,330,495	24,373,300	1,961,681	8,008,695	26,334,981	8,995,514
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	367,039	367,039	0	243,960	0	243,960	123,079
2	902000	Meter Reading Expenses	1,546,477	71,790	1,618,267	1,351,032	47,717	195,445	1,398,749	219,518
G-903	903XXX	Customer Records & Collection Expenses	896,198	3,619,346	4,515,544	624,420	2,404,889	271,778	3,029,309	1,486,235
2	904000	Uncollectible Accounts	0	1,036,599	1,036,599	0	688,996	0	688,996	347,603
2	905000	Misc Customer Accounts	0	81,102	81,102	0	53,906	0	53,906	27,196
TOTAL CUSTOMER ACCOUNTS EXPENSES										
			2,442,675	5,175,876	7,618,551	1,975,452	3,439,468	467,223	5,414,920	2,203,631
CUSTOMER SERVICE & INFO EXPENSES:										
2	908XXX	Customer Assistance Expenses	11,660,739	306,781	11,967,520	8,818,221	203,908	2,842,518	9,022,129	2,945,391
2	909000	Advertising	65	570,756	570,821	65	379,364	0	379,429	191,392
2	910000	Misc Customer Service & Info Exp	0	104,597	104,597	0	69,522	0	69,522	35,075
TOTAL CUSTOMER SERVICE & INFO EXP										
			11,660,804	982,134	12,642,938	8,818,286	652,794	2,842,518	9,471,080	3,171,858

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2010
 Report ID:
 G-OPS-12E

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	-6,983	0	-4,641	0	-2,342	94
2	913000	Advertising	0	280	0	186	0	94	9,664
2	916000	Miscellaneous Sales Expenses	99,777	19,221	96,558	12,776	3,219	6,445	7,416
		TOTAL SALES EXPENSES	99,777	112,295	96,558	8,321	3,219	4,197	7,416
ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	22,552	6,451,088	9,017	4,420,156	13,535	2,030,932	2,044,467
4	921000	Office Supplies & Expenses	168	1,076,284	168	737,333	0	338,783	338,783
4	922000	Admin. Expenses Transferred - Credit	229	-32,025	0	-21,943	229	-10,082	-9,853
4	923000	Outside Services Employed	0	3,969,098	0	2,719,547	0	1,249,551	1,249,551
4	924000	Property Insurance Premium	0	302,234	0	207,085	0	95,149	95,149
4	925XXX	Injuries and Damages	0	1,131,479	0	775,267	0	356,212	356,212
4	926XXX	Employee Pensions and Benefits	55,641	193,074	55,641	132,290	0	60,784	60,784
4	927000	Franchise Requirements	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	814,739	1,102,475	548,082	197,151	266,657	90,585	357,242
4	930000	Miscellaneous General Expenses	59,074	968,045	50,297	622,809	8,777	286,162	294,939
4	931000	Rents	16,619	199,666	15,924	136,807	695	62,859	63,554
4	935000	Maintenance of General Plant	206,800	1,483,473	124,120	1,016,446	82,680	467,027	549,707
		TOTAL ADMIN & GEN OPERATING EXP	1,175,822	15,970,910	803,249	10,942,948	372,573	5,027,962	5,400,535
G-ADP		Depreciation	914,920	1,337,316	568,849	916,303	346,071	421,013	767,084
4	404X50	Amortization - Leasehold Imp (1404.60)	0	2,003	0	1,372	0	631	631
G-CAM		Amortization - Intangible Plant--Software	0	1,337,862	0	916,676	0	421,186	421,186
99	404X30	Amortization - Intangible Distribution Plant	20,376	20,376	16,552	0	3,824	0	3,824
99	407025	Jackson Prairie Deferral (per WA GRC)	0	0	0	0	0	0	0
99	407X28	Amortization - Decoupling Revenue	-277,671	-277,671	-277,671	0	0	0	0
99	407329	Decoupling Surcharge	494,079	494,079	494,079	0	0	0	0
99	407335	DSIT Amortization - ID	-173,149	-173,149	0	0	-173,149	0	-173,149
G-OTX		Taxes Other than FIT	0	36,296	0	24,869	0	11,427	11,427
		TOTAL ADMIN & GENERAL EXPENSES	2,154,377	18,684,387	1,605,058	12,802,168	549,319	5,882,219	6,431,538
		TOTAL EXPENSES BEFORE FIT	322,037,702	352,216,100	226,344,551	20,481,020	95,693,151	9,697,378	105,390,529
		NET OPERATING INCOME BEFORE FIT		21,646,942		12,264,954		9,381,988	
G-FIT		FEDERAL INCOME TAX		-9,632,095		-7,255,444		-2,376,651	
G-FIT		DEFERRED FEDERAL INCOME TAX		14,453,110		9,999,881		4,453,229	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT		-46,236		-28,632		-17,604	
		GAS NET OPERATING INCOME		16,872,163		9,549,149		7,323,014	

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69,400%	30.600%
G-ALL	2	Number of Customers	100.000%	66,467%	33.533%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66,462%	33.538%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68,518%	31.482%
G-ALL	6	Actual Thermus Purchased	100.000%	69,817%	30.183%
G-ALL	10	Actual Annual Throughput	100.000%	66,657%	33.343%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended December 31, 2010
 Ending Balance Basis

Report ID:
 G-804-12E

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
99	805110	Gas Exp - Rate Amortizations	-27,584,074	0	-19,259,800	0	-8,324,274	0
99	805120	Gas Expense - Rate Deferrals	9,194,629	0	6,039,722	0	3,154,907	0
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0
6	804000	Gas Purchases	239,101,123	0	165,895,718	0	73,205,405	0
1	804001	Pipeline Demand Costs	26,746,335	0	18,683,044	0	8,063,291	0
99	804010	Gas Costs - Fixed Hedge	1,005,981	0	696,930	0	309,051	0
99	804014	GTT Contributions	75,495	0	57,774	0	17,721	0
99	804017	Transaction Fees	82,245	0	56,899	0	25,346	0
99	804140	Gas Research Contributions	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	2,562,671	0	1,783,675	0	778,996	0
6	804700	Off System Gas Purchases - Bookout	14,629,883	0	10,211,929	0	4,417,954	0
6	804730	Gas Costs - Intracompany LDC Gas	12,344,790	0	8,610,491	0	3,734,299	0
6	804999	Off System Gas Purchases	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			278,159,078	0	192,776,382	0	85,382,696	0

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Terms Purchased	100.000%	69.817%	30.183%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended December 31, 2010
 Ending Balance Basis
 Ref/Basis Account Description

Report ID:
 G-908-12E

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	65,040	306,781	371,821	44,500	203,908	248,408	20,540	102,873	123,413
99	908600	Customer Service & Info Expense	10,842,207	0	10,842,207	8,073,178	0	8,073,178	2,769,029	0	2,769,029
99	908610	Limited Income Tax Refund Program	217,326	0	217,326	217,326	0	217,326	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	295,077	0	295,077	343,272	0	343,272	-48,195	0	-48,195
99	908990	DSM Amortization	241,089	0	241,089	139,945	0	139,945	101,144	0	101,144
Total Account 908			11,660,739	306,781	11,967,520	8,818,221	203,908	9,022,129	2,842,518	102,873	2,945,391

ALLOCATION RATIOS:

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

100.000%

66.467%

33.533%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended December 31, 2010 Ending Balance Basis	Report ID: G-FIT-12E
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	373,863,042	259,090,525	114,772,517
G-OPS	Operating & Maintenance Expense	324,113,568	225,067,392	99,046,176
G-OPS	Book Depreciation & Amortization	13,973,139	9,365,079	4,608,060
G-OTX	Taxes Other than FIT	14,129,393	12,393,100	1,736,293
	Net Operating Income Before FIT	21,646,942	12,264,954	9,381,988
	Less: Interest Expense	9,449,608	6,090,903	3,358,705
G-SCM	Add: Schedule M Additions	-3,310,737	-4,040,109	-579,046
G-SCM	Less: Schedule M Deductions	35,098,450	22,863,783	12,234,667
	Taxable Net Operating Income	-26,211,853	-20,729,841	-6,790,430
	Percent	35%	35%	35%
	Total Federal Income Tax	-9,632,095	-7,255,444	-2,376,651
G-DTE	Deferred FIT	14,453,110	9,999,881	4,453,229
99	Amortized Investment Tax Credit	-46,236	-28,632	-17,604
	Total FIT/Deferred FIT & ITC	4,774,779	2,715,805	2,058,974
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2010
 Ending Balance Basis
 Report ID:
 G-SCM-12E

STOP AND CHECK WORKSHEET

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	10,689,615	3,240,265	13,929,880	6,923,284	2,225,387	9,148,671	3,766,331	1,014,878	4,781,209
12	997001	Contributions In Aid of Construction	0	290,305	290,305	0	189,058	189,058	0	101,247	101,247
2	997002	Injuries and Damages	0	-643,000	-643,000	0	-427,383	-427,383	0	-215,617	-215,617
12	997003	Salvage	0	-8,450	-8,450	0	-5,503	-5,503	0	-2,947	-2,947
4	997005	FAS106 Current Retiree Medical Accrual	0	-86,603	-86,603	0	-59,339	-59,339	0	-27,264	-27,264
6	997008	DSM Book Amortization	0	241,089	241,089	0	168,321	168,321	0	72,768	72,768
99	997010	Deferred Gas Credit and Refunds	-18,379,698	0	-18,379,698	-13,210,330	0	-13,210,330	-5,169,368	0	-5,169,368
4	997015	Airplane Lease Payments	0	82,399	82,399	0	56,458	56,458	0	25,941	25,941
12	997016	1992 Redemptions	0	-2,092,310	-2,092,310	0	-1,362,596	-1,362,596	0	-729,714	-729,714
4	997020	FAS87 Current Pension Accrual	0	-699,239	-699,239	0	-479,105	-479,105	0	-220,134	-220,134
99	997031	Decoupling Mechanism	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997029	FAS 106 Post Retirement Benefits	206,660	0	206,660	206,660	0	206,660	0	0	0
12	997032	Interest Rate Swaps	0	173,419	173,419	0	112,937	112,937	0	60,482	60,482
99	997033	DSM Tariff Rider	1,944,559	0	1,944,559	1,132,673	0	1,132,673	811,886	0	811,886
4	997033	DSM Tariff Rider	0	21	21	0	14	14	0	7	7
99	997055	Deferred Gas Exchange	235,817	130,435	366,252	343,272	90,522	433,794	0	39,913	39,913
99	997065	Amortization of Unbilled Revenue Add-Ins	0	0	0	343,272	0	343,272	-107,455	0	-107,455
99	997080	Book Transportation Depreciation	0	1,014,405	1,014,405	0	0	0	0	0	0
99	997081	Deferred Compensation	0	75,772	75,772	0	0	0	0	0	0
99	997082	Meal Disallowances	0	82,073	82,073	0	0	0	0	0	0
99	997083	Paid Time Off	0	110,692	110,692	0	0	0	0	0	0
99	997084	Customer Uncollectibles	0	25,476	25,476	0	0	0	0	0	0
TOTAL SCHEDULE M ADDITIONS			-5,247,486	1,936,749	-3,310,737	-4,548,880	508,771	-4,040,109	-698,606	119,560	-579,046
ERROR											
Schedule M Deductions:			0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	34,919,197	34,919,197	0	22,818,997	22,818,997	0	12,100,200	12,100,200
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	44,786	44,786	0	20,578	20,578
99	997073	DSIT Amortization - ID	113,889	0	113,889	0	0	0	113,889	0	113,889
TOTAL SCHEDULE M DEDUCTIONS			113,889	34,984,561	35,098,450	0	22,863,783	22,863,783	113,889	12,120,778	12,234,667

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.467%	33.533%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.462%	33.538%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.817%	30.183%
G-ALL	11	Book Depreciation	100.000%	65.348%	34.652%
G-ALL	12	Net Gas Plant	100.000%	65.124%	34.876%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS		Report ID:
For Twelve Months Ended December 31, 2010		G-DTE-12E
Ending Balance Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		8,745,901	2,829,824
99	410100	Deferred Federal Income Tax Exp		5,916,077	1,529,580
		SUBTOTAL		4,086,422	4,359,404
				14,361,903	4,359,404
14	411100	Deferred Federal Income Tax Expense - Allocated		173,743	56,216
99	411100	Deferred Federal Income Tax Exp		-82,536	37,609
		SUBTOTAL		117,527	93,825
				-120,145	37,609
				91,207	93,825
		Total Deferred Federal Income Tax Expense		14,453,110	4,453,229

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	67.644%	32.356%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended December 31, 2010 Ending Balance Basis		Report ID: G-INT-12E
Ref/Basis	Description	

		System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio		5.930%	50.00%
3	Cost of Debt		3.173%	6.600%
	Total Cost of Debt			3.300%
<hr/>				
	Total Weighted Cost		3.173%	3.300%
<hr/>				
G-APL	Net Rate Base	293,739,311	191,960,370	101,778,941
<hr/>				
	Interest Deduction for FIT Calculation	9,449,608	6,090,903	3,358,705
<hr/>				

- 1 From last WA GRC (UG-100468)
- 2 From ID GRC (AVU-G-09-1) - Cap Structure Non-specific in AVU-G-10-01
- 3 Debt Cost from last GRCs

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2010
 Ending Balance Basis
 Ref/Basis Account Description

GAS UTILITY PLANT		Report ID: G-PLT-12E		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Total
PLANT IN SERVICE									
INTANGIBLE PLANT--SOFTWARE:									
(from Report C-IPL)									
4	C-IPL	Misc Intangible Pnt- (303000)	1,138,290	40,859	1,179,149	969,840	27,996	997,836	181,313
4	C-IPL	Misc Intangible Pnt-Mainframe Software (303100)	0	6,726,407	6,726,407	0	4,608,800	4,608,800	2,117,607
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	550,893	550,893	0	377,461	377,461	173,432
		TOTAL INTANGIBLE PLANT--SOFTWARE	1,138,290	7,318,159	8,456,449	969,840	5,014,257	5,984,097	2,472,352
UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	472,775	472,775	0	328,106	328,106	144,669
1	351XXX	Structures & Improvements	0	1,301,059	1,301,059	0	902,935	902,935	398,124
1	352XXX	Wells	0	12,694,093	12,694,093	0	8,809,701	8,809,701	3,884,392
1	353000	Lines	0	1,044,477	1,044,477	0	724,867	724,867	319,610
1	354000	Compressor Station Equipment	0	11,227,511	11,227,511	0	7,791,893	7,791,893	3,435,618
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,606	120,606	53,178
1	356000	Purification Equipment	0	407,617	407,617	0	282,886	282,886	124,731
1	357000	Other Equipment	0	1,453,688	1,453,688	0	1,008,859	1,008,859	444,829
		TOTAL UNDERGROUND STORAGE PLANT	0	28,775,004	28,775,004	0	19,969,853	19,969,853	8,805,151
DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135
6	375000	Structures & Improvements	721,011	22,254	743,265	459,668	15,537	475,205	261,343
6	376000	Mains	212,322,760	2,512,521	214,835,281	135,379,865	1,754,167	137,134,032	76,942,895
6	378000	Measuring & Reg Station Equip-General	4,960,201	57,440	5,017,641	3,003,330	40,103	3,043,433	1,956,871
6	379000	Measuring & Reg Station Equip-City Gate	5,847,248	60,967	5,908,215	1,702,507	42,565	1,745,072	4,144,741
6	380000	Services	138,010,054	0	138,010,054	91,476,238	0	91,476,238	46,533,816
6	381000	Meters	59,256,479	0	59,256,479	39,561,322	0	39,561,322	19,695,157
6	382000	Meter Installations	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,754,720	0	2,754,720	2,155,688	0	2,155,688	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	424,021,676	2,653,182	426,674,858	273,800,016	1,852,372	275,652,388	150,221,660
GENERAL PLANT: (From C-GPL)									
4	389XXX	Land & Land Rights	668,330	856,275	1,524,605	576,272	586,703	1,162,975	361,630
4	390XXX	Structures & Improvements	2,329,851	10,285,084	12,614,935	1,365,115	7,047,134	8,412,249	4,202,686
4	391XXX	Office Furniture & Equipment	0	7,246,557	7,246,557	0	4,965,196	4,965,196	2,281,361
4	392XXX	Transportation Equipment	5,263,385	1,288,951	6,552,336	3,957,165	883,163	4,840,328	1,712,008
4	393000	Stores Equipment	155,304	240,728	396,032	114,463	164,942	279,405	40,841
4	394000	Tools, Shop & Garage Equipment	1,468,287	2,084,255	3,552,542	1,020,853	1,428,090	2,448,943	447,434
4	395000	Laboratory Equipment	105,787	299,739	405,526	79,786	205,375	285,161	26,001
4	396XXX	Power Operated Equipment	4,092,001	739,124	4,831,125	3,143,722	506,433	3,650,155	1,180,970

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2010
 Ending Balance Basis
 Report ID:
 G-PLT-1ZE

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
4	397XXX	Communications Equipment	1,748,445	4,091,878	567,089	2,803,673	1,181,356	1,288,205
4	398000	Miscellaneous Equipment	238	80,007	102	54,819	136	25,188
		TOTAL GENERAL PLANT	15,831,628	27,212,598	10,824,567	18,645,528	5,007,061	8,567,070
		TOTAL PLANT IN SERVICE	440,991,594	65,958,943	285,594,423	45,482,010	155,397,171	20,476,933
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0
		GROSS GAS PLANT	440,991,594	65,958,943	285,594,423	45,482,010	155,397,171	20,476,933
		ACCUMULATED DEPRECIATION						
G-ADP	1119.X1	Underground Storage	0	11,639,766	0	8,077,998	0	3,561,768
G-ADP	1119.X5	Distribution	141,194,533	883,727	91,741,353	616,992	49,453,180	266,735
G-ADP	1119.X6	General Plant - Non-Transportation	5,113,057	5,354,380	3,578,315	3,668,714	1,534,742	1,685,666
G-ADP	1119.X7	General Plant - Transportation	998,921	76,596	718,485	52,482	280,436	24,114
		TOTAL ACCUMULATED DEPRECIATION	147,306,511	17,954,469	96,038,153	12,416,186	51,268,358	5,538,283
		ACCUMULATED AMORTIZATION						
G-CAM	99	Intangible Plant--Software	0	3,080,538	0	2,110,723	0	969,815
4	0111.40	Leasehold Improvements (From Report C-AAM)	89,244	0	54,049	0	35,195	0
		TOTAL ACCUMULATED AMORTIZATION	89,244	3,080,538	54,049	2,110,723	35,195	969,815
		NET GAS UTILITY PLANT	293,595,839	44,897,486	189,502,221	30,956,978	104,093,618	13,960,308

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.817%	30.183%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2010
 Ending Balance Basis
 Report ID:
 G-APL-12E

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
G-PLT		NET GAS PLANT IN SERVICE	293,595,839	44,897,486	338,493,325	189,502,221	30,936,978	220,439,199	104,093,618	13,960,508	118,054,126
12	C-DTX	ADJUSTMENTS: ACCUM. DEF. INC. TAX	0	-3,922,078	-3,922,078	0	-2,554,214	-2,554,214	0	-1,367,864	-1,367,864
12	282900	Gas General Plant	0	-55,945,310	-55,945,310	0	-36,433,824	-36,433,824	0	-19,511,486	-19,511,486
12	190180	Deferred F.I.T. - Plant In Service	0	149,784	149,784	0	97,545	97,545	0	52,239	52,239
12	283850	FAS 109 ITC	0	-1,453,108	-1,453,108	0	-946,322	-946,322	0	-506,786	-506,786
4	190850	Gas portion of Bond Redemptions	0	22,898	22,898	0	15,689	15,689	0	7,209	7,209
99	190610	Gain on Sale of General Office Bldg--GAS	0	0	0	0	0	0	0	0	0
		Contrib in Aid of Construction	0	-61,147,814	-61,147,814	0	-39,821,126	-39,821,126	0	-21,326,688	-21,326,688
		TOTAL ACCUM DEFERRED INCOME TAX	0	-61,147,814	-61,147,814	0	-39,821,126	-39,821,126	0	-21,326,688	-21,326,688
1	117100	OTHER ADJUSTMENTS:	0	1,870,765	1,870,765	0	1,298,311	1,298,311	0	572,454	572,454
1	164100	Gas Stored - Recoverable Base Gas	0	14,537,136	14,537,136	0	10,088,772	10,088,772	0	4,448,364	4,448,364
99	186710	Gas Inventory--Jackson Prairie	51,263	0	51,263	0	0	0	51,263	0	51,263
4	253850	DSM Programs	0	-65,364	-65,364	0	-44,786	-44,786	0	-20,578	-20,578
		Gain on Sale of General Office Building	51,263	16,342,537	16,393,800	0	11,342,297	11,342,297	51,263	5,000,240	5,051,503
		TOTAL OTHER ADJUSTMENTS	51,263	16,342,537	16,393,800	0	11,342,297	11,342,297	51,263	5,000,240	5,051,503
		NET RATE BASE	293,647,102	92,209	293,739,311	189,502,221	2,458,149	191,960,370	104,144,881	-2,365,940	101,778,941

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	12	Net Gas Plant	100.000%	65.124%	34.876%
G-ALL	13	Net Gas General Plant	100.000%	68.099%	31.901%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2010
 Ending Balance Basis

Report ID:
 G-ADP-12E

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
		UNDERGROUND STORAGE PLANT:												
G-PLT	350XXX	Plant in Service	0	28,775,004	28,775,004	0	19,969,853	19,969,853	0	8,805,151	8,805,151	0	8,805,151	8,805,151
G-PLT		Less: Land and Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669	0	144,669	144,669
		Depreciable Underground Storage Plant	0	28,302,229	28,302,229	0	19,641,747	19,641,747	0	8,660,482	8,660,482	0	8,660,482	8,660,482
		Percentage		100.000%	100.000%		0.000%	0.000%		0.000%	0.000%		0.000%	0.000%
		ALLOCATION TO DIRECT/ALLOCATED												
		BASED ON DEPRECIABLE PLANT:												
	108X08/111X40	Accumulated Depreciation		11,639,766	11,639,766	0	0	0		0	0		0	0
	403X80	Depreciation Expense - JP		501,805	501,805	0	0	0		0	0		0	0
		JURISDICTIONAL ALLOCATION:												
1	108X08/111X40	Accumulated Depreciation	0	11,639,766	11,639,766	0	8,077,998	8,077,998	0	3,561,768	3,561,768	0	3,561,768	3,561,768
1	403X80	Depreciation Expense - JP	0	501,805	501,805	0	348,253	348,253	0	153,552	153,552	0	153,552	153,552
		DISTRIBUTION PLANT:												
G-PLT	374000	Plant in Service	424,021,676	2,653,182	426,674,858	273,800,016	1,852,372	275,652,388	150,221,660	800,810	151,022,470	24,670	0	24,670
G-PLT		Less: Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670	0	0	24,670
		Depreciable Distribution Plant	423,936,706	2,653,182	426,589,888	273,739,716	1,852,372	275,592,088	150,196,990	800,810	150,997,800	34,807%	800,810	150,997,800
		Percentage		0.622%	100.000%		64.571%	64.571%		34.807%	34.807%		34.807%	34.807%
		ALLOCATION TO DIRECT/ALLOCATED												
		BASED ON DEPRECIABLE PLANT:												
	108X05	Accumulated Depreciation		883,727	142,078,260	91,741,353	0	0	49,453,180	0	0	49,453,180	0	0
	403X50	Depreciation Expense		61,052	9,815,371	6,337,883	0	0	3,416,436	0	0	3,416,436	0	0
		JURISDICTIONAL ALLOCATION:												
6	108X05	Accumulated Depreciation	141,194,533	883,727	142,078,260	91,741,353	616,992	92,358,345	49,453,180	266,735	49,719,915	3,416,436	18,427	3,434,863
6	403X50	Depreciation Expense	9,754,319	61,052	9,815,371	6,337,883	42,625	6,380,508	3,416,436	18,427	18,427	3,416,436	18,427	3,434,863
		GENERAL PLANT--NON-TRANSPORTATION												
G-PLT		Plant in Service	15,831,628	27,212,598	43,044,226	10,824,567	18,645,528	29,470,095	5,007,061	8,567,070	13,574,131	5,007,061	8,567,070	13,574,131
G-PLT	389XXX	Less: Land and Land Rights	668,330	856,275	1,524,605	576,272	586,703	1,162,975	92,038	269,572	361,630	92,038	269,572	361,630
G-PLT	392XXX	Less: Transportation	5,263,385	1,288,951	6,552,336	3,957,165	883,163	4,840,328	1,306,220	405,788	1,712,008	1,306,220	405,788	1,712,008
		Depreciable Non-Transport Genl Plant	9,899,913	25,067,372	34,967,285	6,291,130	17,175,662	23,466,792	3,608,783	7,891,710	11,500,493	3,608,783	7,891,710	11,500,493
		Percentage		71.689%	100.000%		17.991%	17.991%		10.320%	10.320%		10.320%	10.320%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2010
 Ending Balance Basis

Report ID:
 G-ADP-12E

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
C-ADP	108X06	ALLOCATED ON DEPRECIABLE PLANT						
	108X06	Accum Depr--Gas General Plant	2,998,536	5,354,380	1,343,730	7,468,901	770,791	770,791
	403X60	Accum Depr--Gas General Plant - Direct	525,616	1,330,962	2,234,585	2,998,536	763,951	763,951
	403X60	Depreciation Expense			334,017	1,856,578	191,599	191,599
	403X60	Washington Depreciation Expense (C-DEP)			22,346	22,346	87,029	87,029
	403X60	Idaho Depreciation Expense (C-DEP)	253,984		192,980	87,029	61,004	61,004
	403X60	Depreciation Expense (Direct)				253,984		
4	108X06	JURISDICTIONAL ALLOCATION:	5,113,057	5,354,380	3,578,315	10,467,437	1,534,742	1,685,666
		Accumulated Depreciation						
4	403X60	Depreciation Expense	888,975	1,330,962	549,343	2,219,937	339,632	419,013
G-PLT	392XXX	GENERAL PLANT--TRANSPORTATION						
		Transportation General Plant	5,263,385	1,288,951	3,957,165	6,552,336	1,306,220	1,712,008
		Percentage		19.672%	60.393%	100.000%	19.935%	
C-ADP	1119.X7	ALLOCATED ON DEPRECIABLE PLANT						
	1119.X7	Accum Depr--Gas General Transportation Plant	686,151	76,596	235,150	389,367	77,620	77,620
	403X70	Accum Depr--Gas General Transp Plant - Direct			483,335	686,151	202,816	202,816
		Depreciation Expense		6,354	19,506	32,299	6,439	6,439
4	1119.X7	JURISDICTIONAL ALLOCATION:	998,921	76,596	718,485	1,075,517	280,436	304,550
		Accumulated Depreciation						
4	403X70	Depreciation Expense	25,945	6,354	19,506	32,299	6,439	8,439

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.817%	30.183%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended December 31, 2010 Ending Balance Basis	Report ID: C-AMT-12E
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	0	0	0	0
	TOTAL	0	0	0	0
7	404X31 Mainframe Software	5,325,951	3,844,964	1,035,205	445,782
8	Utility 7	140,191	0	97,968	42,223
9	Utility 8	9,703	7,660	2,043	0
	Utility 9	5,475,845	3,852,624	1,135,216	488,005
	TOTAL				
7	404X32 PC Software	724,825	523,273	140,884	60,668
8	Utility 7	82,943	0	57,962	24,981
9	Utility 8	0	0	0	0
	Utility 9	807,768	523,273	198,846	85,649
	TOTAL				
7	404X50 Leasehold Improvements	10,303	7,438	2,003	862
	TOTAL	10,303	7,438	2,003	862
	TOTAL	6,293,916	4,383,335	1,336,065	574,516

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	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	Report ID:
For Twelve Months Ended December 31, 2010	C-DEP-12E
Ending Balance Basis	

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	8,215,780	5,931,218	1,596,901	687,661
8	Utility 8	140,112	0	97,913	42,199
9	Utility 9	634,384	500,814	133,570	0
9	Utility 9 - Washington	106,130	83,784	22,346	0
9	Utility 9 - Idaho	413,340	326,311	87,029	0
	Total	9,509,746	6,842,127	1,937,759	729,860
7	403X70 Utility 7	6,453	4,659	1,254	540
9	Utility 9	15,959	12,599	3,360	0
	Total	22,412	17,258	4,614	540

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2010
 Ending Balance Basis
 Ref/Basis Account Description

Report ID:
 C-GPL-12E

		*****ELECTRIC*****			*****GAS NORTH*****			*****OREGON*****			
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total
389XXX Land & Land Rights											
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0
99		Utility 1	477,164	0	0	0	477,164	477,164	0	0	477,164
99		Utility 2	472,075	0	0	0	472,075	0	0	0	472,075
7		Utility 7	4,082,565	0	2,947,326	2,947,326	2,947,326	0	0	793,528	793,528
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058
9		Utility 9 - Allocated	298,014	0	0	235,267	235,267	0	0	62,747	62,747
		TOTAL ACCOUNT	6,362,435	371,603	447,074	3,205,367	4,024,044	576,272	92,058	856,275	1,524,605
390XXX Structures & Improvements											
99		Utility 0	3,588,759	508,459	1,454,025	1,626,275	3,588,759	0	0	0	0
99		Utility 1	939,860	0	0	0	939,860	939,860	0	0	939,860
99		Utility 2	3,496,797	0	0	0	3,496,797	0	0	0	3,496,797
7		Utility 7	47,265,906	0	34,122,676	34,122,676	34,122,676	0	0	9,187,074	9,187,074
9		Utility 9 - Wa	2,019,736	1,594,481	0	0	1,594,481	425,255	0	0	425,255
9		Utility 9 - Idaho	4,581,981	0	3,617,245	0	3,617,245	0	964,736	0	964,736
9		Utility 9 - Allocated	5,214,960	0	4,116,950	0	4,116,950	0	0	1,098,010	1,098,010
		TOTAL ACCOUNT	67,107,999	2,102,940	5,071,270	39,865,901	47,040,111	1,365,115	964,736	10,285,084	12,614,935
391XXX Office Furniture & Equipment											
99		Utility 0	1,990,857	0	0	1,990,857	1,990,857	0	0	0	0
7		Utility 7	35,855,609	0	0	25,885,240	25,885,240	0	0	6,969,255	6,969,255
8		Utility 8	396,814	0	0	0	396,814	0	0	277,302	277,302
		TOTAL ACCOUNT	38,243,280	0	0	27,876,097	27,876,097	0	0	7,246,557	7,246,557
392XXX Transportation Equipment											
99		Utility 0	15,583,238	7,379,899	2,693,619	5,509,720	15,583,238	0	0	0	0
99		Utility 1	5,780,161	0	0	0	5,780,161	3,682,141	1,148,737	949,283	5,780,161
99		Utility 2	2,117,109	0	0	0	2,117,109	0	0	0	2,117,109
7		Utility 7	496,107	0	0	358,155	358,155	0	0	96,428	96,428
9		Utility 9 - Wa	1,306,219	1,031,195	0	0	1,031,195	275,024	0	0	275,024
9		Utility 9 - Idaho	747,958	0	590,475	0	590,475	0	157,483	0	157,483
9		Utility 9 - Allocated	1,155,258	0	912,018	0	912,018	0	0	243,240	243,240
		TOTAL ACCOUNT	27,186,050	8,411,094	3,284,094	6,779,893	18,475,081	3,957,165	1,306,220	1,288,951	6,552,336
		TOTAL ACCOUNT	113,855,884	3,957,165	10,285,084	39,865,901	47,040,111	1,365,115	964,736	10,285,084	12,614,935

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2010
 Ending Balance Basis

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON *****												
			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total								
99	393000	Stores Equipment																			
		Utility 0	10,739	14,745	364,893	390,377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 1	0	0	0	0	84,271	0	0	84,271	0	0	0	0	0	0	0	0	0	0	0
		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 9 - Wa	113,203	0	0	113,203	30,192	0	0	30,192	0	0	0	0	57,227	0	0	0	0	0	57,227
9		Utility 9 - Idaho	0	153,134	0	153,134	0	40,841	0	40,841	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	902,603	902,603	0	0	240,728	240,728	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	123,942	167,879	1,267,496	1,559,317	114,463	40,841	240,728	396,032	240,728	0	0	0	57,227	0	0	0	0	0	57,227
99	394000	Tools, Shop, & Garage Equipment																			
		Utility 0	1,216,530	397,686	1,643,346	3,257,562	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 1	0	0	0	0	1,012,557	445,475	418,820	1,876,852	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	897,817	0	0	0	0	0	897,817
7		Utility 7	0	0	3,129,938	3,129,938	0	0	842,694	842,694	0	0	0	0	0	362,883	0	0	0	0	362,883
8		Utility 8	0	0	0	0	0	0	763,708	763,708	0	0	0	0	0	329,146	0	0	0	0	329,146
9		Utility 9 - Wa	31,105	0	0	31,105	8,296	0	0	8,296	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	7,346	0	7,346	0	1,959	0	1,959	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	221,342	221,342	0	0	59,033	59,033	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,247,635	405,032	4,994,626	6,647,293	1,020,853	447,434	2,084,255	3,552,542	2,084,255	0	0	0	897,817	692,029	0	0	0	0	1,589,846
99	395000	Laboratory Equipment																			
		Utility 0	182,826	104,126	840,707	1,127,659	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Utility 1	0	0	0	0	76,951	25,096	134,415	236,462	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	0	0	0	0	0	0	0
7		Utility 7	0	0	256,764	256,764	0	0	69,130	69,130	0	0	0	0	229,575	0	0	0	0	0	229,575
8		Utility 8	0	0	0	0	0	0	54,009	54,009	0	0	0	0	0	29,769	0	0	0	0	29,769
9		Utility 9 - Wa	10,632	0	0	10,632	2,835	0	0	2,835	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	3,394	0	3,394	0	905	0	905	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	158,170	158,170	0	0	42,185	42,185	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	193,458	107,520	1,255,641	1,556,619	79,786	26,001	299,739	405,526	299,739	0	0	0	229,575	53,046	0	0	0	0	282,621
99	396XXX	Power Operated Equipment																			
		Utility 0	16,516,294	8,574,008	9,815,763	34,906,065	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	3,004,578	839,173	494,206	4,337,957	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	43,834	0	0	0	0	0	43,834
7		Utility 7	0	0	399,975	399,975	0	0	107,688	107,688	0	0	0	0	0	46,373	0	0	0	0	46,373
9		Utility 9 - Wa	521,718	0	0	521,718	139,144	0	0	139,144	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	514,538	514,538	0	0	137,230	137,230	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	17,038,012	8,983,096	10,730,276	36,751,384	3,143,722	948,279	739,124	4,831,125	739,124	0	0	0	43,834	46,373	0	0	0	0	90,207

COMMON GENERAL PLANT For Twelve Months Ended December 31, 2010
 Ending Balance Basis C-GPL-1ZE
 Report ID: C-GPL-1ZE

Ref/Basis Account	Description	***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON*****		
		Direct - Wa	Direct - Idaho	Allocated	Direct - Wa	Direct - Idaho	Allocated	Direct - Oregon	Allocated	Total
397XXX	Communication Equipment									
99	Utility 0	5,583,050	2,287,332	33,491,136	0	0	0	0	0	0
99	Utility 1	0	0	0	469,340	331,661	0	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	7,150,646	0	0	1,925,216	0	0	724,686
8	Utility 8	0	0	0	0	0	1,925,216	0	0	829,040
9	Utility 9 - Wa	366,508	0	0	97,749	0	647,163	0	0	278,916
9	Utility 9 - Idaho	0	3,185,902	0	0	849,695	0	0	0	0
9	Utility 9 - Allocated	0	0	5,697,311	0	849,695	0	0	0	0
	TOTAL ACCOUNT	5,949,558	5,473,234	46,339,093	567,089	1,181,356	4,091,878	724,686	1,107,956	1,832,642
398000	Miscellaneous Equipment									
99	Utility 0	0	2,299	6,168	0	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	292,813	0	0	78,836	0	0	2,367
9	Utility 9 - Wa	383	0	0	102	0	0	0	0	33,949
9	Utility 9 - Idaho	0	509	0	0	136	0	0	0	0
9	Utility 9 - Allocated	0	0	4,389	0	0	1,171	0	0	0
	TOTAL ACCOUNT	383	2,808	303,370	102	136	80,007	2,367	33,949	36,316
	TOTAL GENERAL PLANT	35,438,625	23,942,007	142,617,760	10,824,567	5,007,061	27,212,598	8,041,487	9,393,370	17,434,857

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION		Report ID:
COMMON GENERAL PLANT		C-ADP-12E
For Twelve Months Ended December 31, 2010		
Ending Balance Basis		

Ref/Basis	Account	Description	Total General	Total Electric	Gas North	Total	Oregon Gas
Accum Deprec - General Plant							
99	108X06	Utility 0	39,734,064	39,734,064	0	0	0
99	108X06	Utility 1 - Allocated	606,691	0	606,691	0	0
99	108X06	Utility 1 - Washington	2,234,585	0	2,234,585	0	0
99	108X06	Utility 1 - Idaho	763,951	0	763,951	0	0
99	108X06	Utility 2	2,362,109	0	0	2,362,109	0
7	108X06	Utility 7	14,955,751	10,797,005	2,906,949	1,251,796	0
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-351,679	-253,888	-68,356	-29,436	0
8	108X06	Utility 8	999,703	0	698,612	301,091	0
9	108X06	Utility 9	15,791,997	12,466,992	3,325,005	0	0
		Total	77,097,172	62,744,173	10,467,437	3,885,560	0
Accum Deprec - General Plant, Transportation							
99	108X07	Utility 0	5,613,243	5,613,243	0	0	0
99	108X07	Utility 1 - Allocated	229,401	0	229,401	0	0
99	108X07	Utility 1 - Washington	483,335	0	483,335	0	0
99	108X07	Utility 1 - Idaho	202,816	0	202,816	0	0
99	108X07	Utility 2	1,046,650	0	0	1,046,650	0
7	108X07	Utility 7	8,814	6,363	1,713	738	0
9	108X07	Utility 9	751,616	593,363	158,253	0	0
		Total	8,335,875	6,212,969	1,075,518	1,047,388	0

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 AMORTIZATION		Report ID:
COMMON PLANT		C-AAM-12E
For Twelve Months Ended December 31, 2010		
Ending Balance Basis		

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	545,461	545,461	0	0
99		Utility 1	9,759	0	9,759	0
99		Utility 2 - Oregon	33,134	0	0	33,134
7		Utility 7	14,903,446	10,759,245	2,896,783	1,247,418
8		Utility 8	240,337	0	167,952	72,385
9		Utility 9	28,704	22,660	6,044	0
		Total	15,760,841	11,327,366	3,080,538	1,352,937

Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 1	1,863	0	1,863	0
99		Utility 2 - Oregon	40,019	0	0	40,019
7		Utility 7	112,554	81,256	21,877	9,421
9		Utility 9	12,869	10,159	2,710	0
		Total	167,305	91,415	26,450	49,440

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%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE		Report ID: G-CAM-12E
For Twelve Months Ended December 31, 2010		
Ending Balance Basis		

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
PLANT IN SERVICE:									
G-PLT	303000	Misc Intangible Plant		6,726,407	0	4,608,800	0	2,117,607	2,117,607
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	550,893	0	377,461	0	173,432	173,432
G-PLT	303110	Misc Intangible Plant - PC Software	0	7,277,300	0	4,986,261	0	2,291,039	2,291,039
		Percentage		100.000%		0.000%		0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:									
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,080,538	0	2,110,723	0	969,815	969,815
	404	Amortization Expense (404X30, X31, X32)		1,337,862	0	916,676	0	421,186	421,186
JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,080,538	0	2,110,723	0	969,815	969,815
4	404	Amortization Expense (404X30, X31, X32)	0	1,337,862	0	916,676	0	421,186	421,186
ALLOCATION RATIOS:									
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%		68.518%		31.482%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended December 31, 2010 Ending Balance Basis	Report ID: C-DTX-12E
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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	-18,269,982	-13,189,648	-3,551,136	-1,529,197
9	282900	Utility 9	-1,761,777	-1,390,835	-370,942	0
		Total	-20,031,759	-14,580,483	-3,922,078	-1,529,197

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.193%	19.437%	8.370%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	78.945%	21.055%	0.000%