

AVISTA UTILITIES
ELECTRIC ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2009
(000'S OF DOLLARS)

PER RESULTS OF
OPERATIONS REPORTS
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
REVENUES				
1	Total General Business	\$703,951	\$457,237	\$246,714
2	Interdepartmental Sales	1,076	871	205
3	Sales For Resale	198,516	128,777	69,739
4	Total Sales of Electricity	903,543	586,885	316,658
5	Other Revenue	47,486	30,908	16,578
6	Total Electric Revenue	951,029	617,793	333,236
EXPENSES				
Production and Transmission				
7	Operating Expenses	232,342	161,787	70,555
8	Purchased Power	303,785	184,472	119,313
9	Depreciation and Amortization	33,270	22,459	10,811
10	Taxes	13,283	8,617	4,666
11	Total Production & Transmission	582,680	377,335	205,345
Distribution				
12	Operating Expenses	25,831	17,267	8,564
13	Depreciation	26,622	16,891	9,731
14	Taxes	40,466	35,403	5,063
15	Total Distribution	92,919	69,561	23,358
16	Customer Accounting	14,417	10,118	4,299
17	Customer Service & Information	25,664	19,729	5,935
18	Marketing	928	677	251
Administrative & General				
19	Operating Expenses	60,298	39,022	21,276
20	Depreciation	12,251	7,688	4,563
21	Taxes	0	0	0
22	Total Admin. & General	72,549	46,710	25,839
23	Total Electric Expenses	789,157	524,130	265,027
24	Operating Income before FIT	161,872	93,663	68,209
Federal Income Taxes				
25	Current Accrual	10,255	7,414	2,841
26	Deferred Income Taxes	27,468	12,904	14,564
	Amortized ITC	(45)	(29)	(16)
SETTLEMENT EXCHANGE POWER				
27	NET OPERATING INCOME	\$124,194	\$73,374	\$50,820
RATE BASE				
PLANT IN SERVICE				
28	Intangible	\$86,455	\$56,196	\$30,259
29	Production	1,046,040	678,566	367,474
30	Transmission	464,143	301,090	163,053
31	Distribution	986,475	602,201	384,274
32	General	157,539	98,727	58,812
33	Total Plant in Service	2,740,652	1,736,780	1,003,872
34	ACCUMULATED DEPRECIATION	908,535	576,519	332,016
35	ACCUM. PROVISION FOR AMORTIZATION	14,269	9,302	4,967
36	Total Accum. Depreciation & Amort.	922,804	585,821	336,983
37	GAIN ON SALE OF BUILDING			
38	WORKING CAPITAL			
39	DEFERRED TAXES			
40	TOTAL RATE BASE	\$1,817,848	\$1,150,959	\$666,889

B₁

2/8/2010

B2

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-ALL-12A

Basis	Ref	Description	Production/Transmission Ratio	12/31/2009	System	Washington	Idaho
1	Input				100.000%	64.870%	35.130%
2	Input	Number of Customers		12/31/2009	355,079	233,332	121,747
		Percent			100.000%	65.713%	34.287%
3	E-OPS	Direct Distribution Operating Expense			20,098,095	13,434,749	6,663,346
		Percent			100.000%	66.846%	33.154%
	Input	Jurisdictional 4-Factor Ratio		12/31/2009			
		Direct O & M Accts 500 - 598			20,593,051	12,739,286	7,853,765
		Direct O & M Accts 901 - 935			5,591,094	3,960,362	1,630,732
		Total			26,184,145	16,699,648	9,484,497
		Percentage			100.000%	63.778%	36.222%
		Direct Labor Accts 500 - 598			8,419,500	5,779,737	2,639,763
		Direct Labor Accts 901 - 935			2,702,659	2,085,652	617,007
		Total			11,122,159	7,865,389	3,256,770
		Percentage			100.000%	70.718%	29.282%
		Number of Customers			356,620	234,243	122,377
		Percentage			100.000%	65.684%	34.316%
		Net Direct Plant			730,996,572	433,958,741	297,037,831
		Percentage			100.000%	59.365%	40.635%
4		Total Percentages			400,000%	259.545%	140.455%
		Percent			100.000%	64.886%	35.114%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-ALL-12A

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

B4

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-ALL-12A

Basis	Ref	Description	System		Idaho
			Washington	Idaho	
Input		1/1/2009			
		Elec/Gas North 4-Factor	Total	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	41,936,948	38,956,355	2,980,593
		Direct O & M Accts 901 - 935	35,165,766	25,255,770	9,909,996
		Adjustments	0	0	0
		Total	77,102,714	64,212,125	12,890,589
		Percentage	100.000%	83.281%	16.719%
		Direct Labor Accts 500 - 894	46,887,520	40,116,964	6,770,556
		Direct Labor Accts 901 - 935	3,494,232	3,094,527	399,705
		Total	50,381,752	43,211,491	7,170,261
		Percentage	100.000%	85.768%	14.232%
		Number of Customers at 12/31/08	573,653	354,732	218,921
		Percentage	100.000%	61.837%	38.163%
		Net Direct Plant	1,969,063,721	1,676,277,657	292,786,064
		Percentage	100.000%	85.131%	14.869%
		Total Percentages	400.000%	316.017%	83.983%
		Average (CD AN/ID/WA)	100.000%	79.004%	20.996%
9					
		Net Electric Distribution Plant	689,101,348	420,874,690	268,226,658
		Percent	100.000%	61.076%	38.924%
10					
		Book Deprec (0403.XX, 0404.11 & 0406.XX)	75,456,599	48,278,244	27,178,355
		Percent	100.000%	63.981%	36.019%
11					
		Net Electric Plant	1,817,848,439	1,150,959,209	666,889,230
		Percent	100.000%	63.314%	36.686%
12					
		Net Electric General Plant	95,004,088	59,428,119	35,575,969
		Percent	100.000%	62.553%	37.447%
13					
		Net Allocated Schedule M's	-129,206,186	-82,503,545	-46,702,641
		Percent	100.000%	63.854%	36.146%
14					

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated		0.000%	0.000%

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

	Washington	Idaho	Montana	Oregon
Balance Date	264,370,813	162,547,348	443,565,051	160,504,848
Production	235,078,023	159,162,873	57,369,424	8,774,701
Transmission	583,324,932	373,284,740	216,631	
Distribution	9,231,054	10,832,156		
General				
TOTAL	1,092,204,842	705,827,117	501,151,106	169,279,549

SPECIAL MANUAL ADJUSTMENTS:
 Adjustments to NOI (Report E-ROR):
 Colstrip 3 AFUDC Reallocation - 12/09
 Colstrip 3 AFUDC Reallocation - Plant (12/09)
 - Accum Deprec (12/09)

System	Washington	Idaho
	0	-192,612
	0	-7,385,319
	0	-5,686,902
		192,612
		7,385,319
		5,686,902

B5

RESULTS OF OPERATIONS

B6

AVISTA UTILITIES
 ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Report ID:
 E-OFS-12A

Ref/Basis	Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****						
			Direct	Allocated	Direct	Allocated	Direct	Allocated					
		REVENUE											
		SALES OF ELECTRICITY:											
99	440000	Residential	312,711,086	0	312,711,086	211,801,968	0	211,801,968	100,909,118	0	100,909,118	0	0
99	442200	Commercial - Firm & Int.	271,128,403	0	271,128,403	190,517,481	0	190,517,481	80,610,922	0	80,610,922	0	0
1	442300	Industrial	106,922,981	0	106,922,981	44,857,389	0	44,857,389	62,065,592	0	62,065,592	0	0
99	444000	Public Street & Highway Lighting	6,607,434	0	6,607,434	4,481,319	0	4,481,319	2,126,115	0	2,126,115	0	0
99	499XXX	Unbilled Revenue	6,581,138	0	6,581,138	5,578,730	0	5,578,730	1,002,408	0	1,002,408	0	0
99	448000	Interdepartmental Revenue	1,075,772	0	1,075,772	870,528	0	870,528	205,244	0	205,244	0	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	705,026,814	0	705,026,814	458,107,415	0	458,107,415	246,919,399	0	246,919,399	0	0
1	447XXX	Sales for Resale	0	198,516,063	198,516,063	0	128,777,370	128,777,370	0	69,738,693	69,738,693	0	0
		TOTAL SALES OF ELECTRICITY	705,026,814	198,516,063	903,542,877	458,107,415	128,777,370	586,884,785	246,919,399	69,738,693	316,658,092	0	0
99	451000	OTHER OPERATING REVENUE:	651,836	0	651,836	409,201	0	409,201	242,635	0	242,635	0	0
1	453000	Miscellaneous Service Revenue	0	381,238	381,238	0	247,309	247,309	0	133,929	133,929	0	0
1	454000	Sales of Water & Water Power	2,667,908	74,520	2,742,428	1,796,696	48,341	1,845,037	871,212	26,179	897,391	0	0
1	456XXX	Rent from Electric Property	248,390	43,462,489	43,710,879	212,619	28,194,117	28,406,736	35,771	15,268,372	15,304,143	0	0
		TOTAL OTHER OPERATING REVENUE	3,568,134	43,918,247	47,486,381	2,418,516	28,489,767	30,908,283	1,149,618	15,428,480	16,578,098	0	0
		TOTAL ELECTRIC REVENUE	708,594,948	242,434,310	951,029,258	460,525,931	157,267,137	617,793,068	248,069,017	85,167,173	333,236,190	0	0
		EXPENSE											
		STEAM POWER GENERATION EXPENSE:											
		OPERATION											
1	500000	Supervision & Engineering	0	514,450	514,450	0	333,724	333,724	0	180,726	180,726	0	0
1	501000	Fuel	0	22,358,344	22,358,344	0	14,503,858	14,503,858	0	7,854,486	7,854,486	0	0
1	502000	Steam Expense	0	2,614,109	2,614,109	0	1,695,773	1,695,773	0	918,336	918,336	0	0
1	505000	Electric Expense	0	699,318	699,318	0	453,648	453,648	0	245,670	245,670	0	0
1	506000	Miscellaneous Steam Power Generation Expense	153,771	2,629,935	2,783,706	0	1,706,039	1,706,039	153,771	923,896	1,077,667	0	0
1	507000	Rent	0	29,773	29,773	0	19,314	19,314	0	10,459	10,459	0	0
		MAINTENANCE											
1	510000	Supervision & Engineering	0	500,139	500,139	0	324,440	324,440	0	175,699	175,699	0	0
1	511000	Structures	0	546,526	546,526	0	354,531	354,531	0	191,995	191,995	0	0
1	512000	Boiler Plant	0	5,457,086	5,457,086	0	3,540,012	3,540,012	0	1,917,074	1,917,074	0	0
1	513000	Electric Plant	0	2,565,316	2,565,316	0	1,664,120	1,664,120	0	901,196	901,196	0	0
1	514000	Miscellaneous Steam Plant	0	937,372	937,372	0	608,073	608,073	0	329,299	329,299	0	0
		TOTAL STEAM POWER GENERATION EXP	153,771	38,852,368	39,006,139	0	25,203,532	25,203,532	153,771	13,648,836	13,802,607	0	0

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,278,227	2,278,227	0	1,477,886	1,477,886	0	800,341	800,341
1	536000	Water for Power	0	815,150	815,150	0	528,788	528,788	0	286,362	286,362
1	537000	Hydraulic Expense	3,232,515	1,157,785	4,390,300	1,753,559	751,055	2,504,614	1,478,956	406,730	1,885,686
1	538000	Electric Expense	0	5,604,151	5,604,151	0	3,635,413	3,635,413	0	1,968,738	1,968,738
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	630,038	630,038	0	408,706	408,706	0	221,332	221,332
1	540000	Rent	1,361,729	799,589	2,161,318	841,122	518,693	1,359,815	520,607	280,896	801,503
1	540100	MT Trust Funds Land Settlement Rents	3,907,287	0	3,907,287	2,312,807	0	2,312,807	1,594,480	0	1,594,480
MAINTENANCE											
1	541000	Supervision & Engineering	0	249,607	249,607	0	161,920	161,920	0	87,687	87,687
1	542000	Structures	0	343,445	343,445	0	222,793	222,793	0	120,652	120,652
1	543000	Reservoirs, Dams, & Waterways	0	646,541	646,541	0	419,411	419,411	0	227,130	227,130
1	544000	Electric Plant	0	1,937,827	1,937,827	0	1,257,068	1,257,068	0	680,759	680,759
1	545000	Miscellaneous Hydraulic Plant	0	1,835,745	1,835,745	0	1,190,848	1,190,848	0	644,897	644,897
TOTAL HYDRO POWER GENERATION EXP			8,501,531	16,298,105	24,799,636	4,907,488	10,572,581	15,480,069	3,594,043	5,725,524	9,319,567
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	846,899	846,899	0	549,383	549,383	0	297,516	297,516
1	547000	Fuel	0	68,656,659	68,656,659	0	44,537,575	44,537,575	0	24,119,084	24,119,084
1	548000	Generation Expense	0	2,215,456	2,215,456	0	1,437,166	1,437,166	0	778,290	778,290
1	549000	Miscellaneous Other Power Generation Expense	0	456,697	456,697	0	296,259	296,259	0	160,438	160,438
1	550000	Rent	0	-33,811	-33,811	0	-21,933	-21,933	0	-11,878	-11,878
MAINTENANCE											
1	551000	Supervision & Engineering	0	775,889	775,889	0	503,319	503,319	0	272,570	272,570
1	552000	Structures	0	1,850	1,850	0	1,200	1,200	0	650	650
1	553000	Generating & Electric Equipment	0	1,893,421	1,893,421	0	1,228,262	1,228,262	0	665,159	665,159
1	554000	Miscellaneous Other Power Generation Plant	0	100,412	100,412	0	65,137	65,137	0	35,275	35,275
TOTAL OTHER POWER GENERATION EXP			0	74,913,472	74,913,472	0	48,596,368	48,596,368	0	26,317,104	26,317,104
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXXX	Purchased Power	19,413,446	284,371,333	303,784,779	0	184,471,683	184,471,683	19,413,446	99,899,650	119,313,096
1	556000	System Control & Load Dispatching	0	528,673	528,673	0	342,950	342,950	0	185,723	185,723
E-557	557XXXX	Other Expense	31,689,562	37,508,918	69,198,480	32,322,951	24,332,034	56,654,985	-633,389	13,176,884	12,543,495
TOTAL OTHER POWER SUPPLY EXPENSE			51,103,008	322,408,924	373,511,932	32,322,951	209,146,667	241,469,618	18,780,057	113,262,257	132,042,314
TOTAL POWER PRODUCTION O&M EXP			59,756,310	452,472,869	512,231,179	37,230,439	293,519,148	330,749,587	22,527,871	158,953,721	181,481,592

B

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	229,019	2,207,955	2,436,974	158,213	1,432,300	1,590,513	70,806	775,655	846,461
1	561000	Load Dispatching	0	2,224,918	2,224,918	0	1,443,304	1,443,304	0	781,614	781,614
1	562000	Station Expense	0	190,291	190,291	0	123,442	123,442	0	66,849	66,849
1	563000	Overhead Line Expense	0	543,042	543,042	0	352,271	352,271	0	190,771	190,771
1	565000	Transmission of Electricity by Others	0	13,350,741	13,350,741	0	8,660,626	8,660,626	0	4,690,115	4,690,115
1	566000	Miscellaneous Transmission Expense	0	1,387,100	1,387,100	0	899,812	899,812	0	487,288	487,288
1	567000	Rent	0	152,055	152,055	0	98,638	98,638	0	53,417	53,417
MAINTENANCE											
1	568000	Supervision & Engineering	0	566,082	566,082	0	367,217	367,217	0	198,865	198,865
1	569000	Structures	1,172	329,595	330,767	723	213,808	214,531	449	115,787	116,236
1	570000	Station Equipment	0	1,127,999	1,127,999	0	731,733	731,733	0	396,266	396,266
1	571000	Overhead Lines	28,963	1,499,677	1,528,640	17,850	972,840	990,690	11,113	526,837	537,950
1	572000	Underground Lines	0	17,566	17,566	0	11,395	11,395	0	6,171	6,171
1	573000	Service Miscellaneous	0	38,785	38,785	0	25,160	25,160	0	13,625	13,625
TOTAL TRANSMISSION OPERATING EXP			259,154	23,635,806	23,894,960	176,786	15,332,546	15,509,332	82,368	8,303,260	8,385,628
DEPRECIATION AND AMORTIZATION											
1	403X40	Deprec-Prod Plant (403x10, 403x20, 403x30)	0	27,063,092	27,063,092	0	17,555,828	17,555,828	0	9,507,264	9,507,264
1	404X30	Depreciation Expense--Transmission Plant	0	9,428,800	9,428,800	0	6,116,463	6,116,463	0	3,312,337	3,312,337
1	404X20	Amortization of Limited-Term Plant	2,785	92,191	94,976	2,785	59,804	62,589	0	32,387	32,387
1	405930	Amortization of Hydro Licensing Costs	6,319	649,286	655,605	6,319	421,192	427,511	0	228,094	228,094
99	406100	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
99	407322	Reg Debit Spokane River Relicence	496	0	496	0	0	0	496	0	496
99	407422	Reg Credit Spokane River Relicence	-226,755	0	-226,755	-201,309	0	-201,309	-25,446	0	-25,446
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	0	50,000	50,000	0	32,435	32,435	0	17,565	17,565
99	407424	Reg Credit Lake CDA CDR Fund	-32,210	0	-32,210	-32,210	0	-32,210	0	0	0
99	407380	Amortization of Watsila Generators	230,072	0	230,072	153,132	0	153,132	76,940	0	76,940
1	407382	Reg Debit Amt CDA Settlement	0	600,763	600,763	0	389,715	389,715	0	211,048	211,048
99	407382	Reg Debit Amt CDA Settlement	2,198	0	2,198	0	0	0	2,198	0	2,198
99	407482	Reg Credit Amt Lake CDA Settlement	-506,360	0	-506,360	-387,363	0	-387,363	-118,997	0	-118,997
99	407400	Amortization of CCS Credits	-425,280	0	-425,280	0	0	0	-425,280	0	-425,280
99	407420	Amortization of CS2 Levelized Return	-62,324	0	-62,324	0	0	0	-62,324	0	-62,324
99	407450/499	Amortization of BPA Residential Exchange Credit	-5,914,617	0	-5,914,617	-4,004,564	0	-4,004,564	-1,910,053	0	-1,910,053
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-4,614,472	51,167,600	46,553,128	-2,116,028	33,192,423	31,076,395	-2,498,444	17,975,177	15,476,733
TOTAL PRODUCTION & TRANS EXPENSE			55,402,992	527,276,275	582,679,267	35,291,197	342,044,117	377,335,314	20,111,795	185,232,158	205,343,953

B3

RESULTS OF OPERATIONS

AVISTA UTILITIES

Report ID:
E-OPS-12A

ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2009
Average of Monthly Averages Basis

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	365,591	1,001,456	1,367,047	210,656	669,433	880,089	154,935	332,023	486,958
3	582000	Station Expense	533,126	13,826	546,952	319,373	9,242	328,615	213,753	4,584	218,337
3	583000	Overhead Line Expense	949,119	628,598	1,577,717	608,561	420,193	1,028,754	340,558	208,405	548,963
3	584000	Underground Line Expense	708,432	1,914	710,346	456,976	1,279	458,255	251,456	635	252,091
3	585000	Street Light & Signal System Operation Expense	218,441	0	218,441	45,486	0	45,486	172,955	0	172,955
3	586000	Meter Expense	1,619,022	0	1,619,022	1,479,794	0	1,479,794	139,228	0	139,228
3	587000	Customer Installations Expense	855,364	5,658	861,022	455,390	3,782	459,172	399,974	1,876	401,850
3	588000	Miscellaneous Distribution Expense	3,226,722	2,644,534	5,871,256	2,254,106	1,767,765	4,021,871	972,616	876,769	1,849,385
3	589000	Rent	106,613	269,151	375,764	106,286	179,917	286,203	327	89,234	89,561
MAINTENANCE:											
3	590000	Supervision & Engineering	496,601	829,609	1,326,210	310,571	554,560	865,131	186,030	275,049	461,079
3	591000	Structures	280,324	405	280,729	176,963	271	177,234	103,361	134	103,495
3	592000	Station Equipment	962,107	68,548	1,030,655	618,900	45,822	664,722	343,207	22,726	365,933
3	593000	Overhead Lines	6,823,435	200	6,823,635	4,204,840	134	4,204,974	2,618,595	66	2,618,661
3	594000	Underground Lines	1,067,148	0	1,067,148	780,608	0	780,608	286,540	0	286,540
3	595000	Line Transformers	796,080	244,265	1,040,345	616,044	163,281	779,325	180,036	80,984	261,020
3	596000	Street Light & Signal System Maintenance Exp	638,654	0	638,654	448,215	0	448,215	190,439	0	190,439
3	597000	Meters	160,883	0	160,883	122,547	0	122,547	38,336	0	38,336
3	598000	Miscellaneous Distribution Expense	290,433	24,848	315,281	219,433	16,610	236,043	71,000	8,238	79,238
TOTAL DISTRIBUTION OPERATING EXP			20,098,095	5,733,012	25,831,107	13,434,749	3,832,289	17,267,038	6,663,346	1,900,723	8,564,069
99	403X50	Depreciation Expense-Distribution Plant	26,622,295	0	26,622,295	16,891,417	0	16,891,417	9,730,878	0	9,730,878
E-OTX		Taxes Other Than FIT-Distribution	40,465,696	0	40,465,696	35,402,722	0	35,402,722	5,062,974	0	5,062,974
TOTAL DISTRIBUTION EXPENSES			87,186,086	5,733,012	92,919,098	65,728,888	3,832,289	69,561,177	21,457,198	1,900,723	23,357,921
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	567,832	567,832	0	373,139	373,139	0	194,693	194,693
2	902000	Meter Reading Expenses	2,570,755	103,428	2,674,183	2,193,935	67,966	2,261,901	326,820	35,462	362,282
E-903	903XXX	Customer Records & Collection Expenses	1,915,080	6,328,489	8,243,569	1,375,682	4,148,068	5,523,750	539,398	2,180,421	2,719,819
2	904000	Uncollectible Accounts	0	2,735,983	2,735,983	0	1,797,897	1,797,897	0	938,086	938,086
2	905000	Misc Customer Accounts	0	244,870	244,870	0	160,911	160,911	0	83,959	83,959
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,435,835	9,980,602	14,416,437	3,569,617	6,547,981	10,117,598	866,218	3,432,621	4,298,839
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	24,916,028	533,287	25,449,315	19,231,744	350,439	19,582,183	5,684,284	182,848	5,867,132
2	909000	Advertising	64,788	2,954	67,742	48,537	1,941	50,478	16,251	1,013	17,264
2	910000	Misc Customer Service & Info Exp	0	146,608	146,608	0	96,341	96,341	0	50,267	50,267
TOTAL CUSTOMER SERVICE & INFO EXP			24,980,816	682,849	25,663,665	19,280,281	448,721	19,729,002	5,700,535	234,128	5,934,663

Bg

RESULTS OF OPERATIONS

B₁₀

AVISTA UTILITIES
 ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Report ID:
 E-OPS-12A

Ref/Basis	Account	Description	Direct		Allocated		Total		Direct	Allocated	Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	-120	506,372	0	332,752	332,752	-120	173,620	173,500	
2	913000	Advertising	0	114,294	0	75,106	75,106	0	39,188	39,188	
2	916000	Miscellaneous Sales Expenses	246,224	61,734	228,791	40,567	269,358	17,433	21,167	38,600	
		TOTAL SALES EXPENSES	246,104	682,400	228,791	448,425	677,216	17,313	233,975	251,288	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	214,836	22,259,538	102,579	14,443,324	14,545,903	112,257	7,816,214	7,928,471	
4	921000	Office Supplies & Expenses	114	3,928,721	54	2,549,190	2,549,244	60	1,379,531	1,379,591	
4	922000	Admin Exp Transferred--Credit	0	-49,301	0	-31,989	-31,989	0	-17,312	-17,312	
4	923000	Outside Services Employed	0	11,313,636	0	7,340,966	7,340,966	0	3,972,670	3,972,670	
4	924000	Property Insurance Premium	0	1,283,269	0	832,662	832,662	0	450,607	450,607	
4	925XXXX	Injuries and Damages	2,451	3,540,946	2,451	2,297,578	2,300,029	0	1,243,368	1,243,368	
4	926XXXX	Employee Pensions and Benefits	341,773	708,302	252,991	459,589	712,580	88,782	248,713	337,495	
4	927000	Franchise Requirements	6,704	0	0	0	0	6,704	0	6,704	
4	928000	Regulatory Commission Expenses	1,836,657	3,165,049	1,248,510	2,051,870	3,300,380	588,147	1,111,179	1,699,326	
1	930000	Miscellaneous General Expenses	350,159	3,043,575	308,947	1,974,854	2,283,801	41,212	1,068,721	1,109,933	
4	931000	Rents	74,342	318,801	60,998	206,857	267,855	13,344	111,944	125,288	
4	935000	Maintenance of General Plant	719,988	7,240,371	222,538	4,697,987	4,920,525	497,450	2,542,384	3,039,834	
		TOTAL ADMIN & GEN OPERATING EXP	3,547,024	56,750,907	2,199,068	36,822,888	39,021,956	1,347,956	19,928,019	21,275,975	
E-ADP		Depreciation Expense--General Plant	2,403,482	5,580,041	1,298,087	3,620,665	4,918,752	1,105,395	1,959,376	3,064,771	
E-CAM		Amortization--Intangible Plant--Software	0	4,259,842	0	2,764,041	2,764,041	0	1,495,801	1,495,801	
4		Amortization of Leasehold Imp (404X50)	0	7,423	0	4,816	4,816	0	2,607	2,607	
		TOTAL ADMIN & GENERAL EXPENSES	5,950,506	66,598,213	3,497,155	43,212,410	46,709,565	2,453,351	23,385,803	25,839,154	
		TOTAL EXPENSES BEFORE FIT	178,202,339	610,953,351	127,595,929	396,533,943	524,129,872	50,606,410	214,419,408	265,025,818	
		NET OPERATING INCOME BEFORE FIT		161,873,568		93,663,196				68,210,372	
E-FIT		FEDERAL INCOME TAX--Normal Accrual		10,255,111		7,414,091				2,841,020	
E-FIT		DEFERRED FEDERAL INCOME TAX		27,468,296		12,903,762				14,564,534	
E-FIT		AMORTIZED ITC - NOXON		-44,606		-28,936				-15,670	
		ELECTRIC NET OPERATING INCOME		124,194,767		73,374,279				50,820,488	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.846%	33.154%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF ALLOCATIONS

AVISTA UTILITIES

ALLOCATION OF PURCHASED POWER COSTS
 EXPENSES--ACCOUNT 555
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-555-12A

Ref/Basis	Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****				
			Direct	Allocated	Total	Direct	Allocated	Total			
1	555000/100	Purchased Power	0	174,411,218	174,411,218	0	113,140,557	113,140,557	0	61,270,661	61,270,661
99	555380	Idaho - WPI Amortization/Potlatch Purchases	19,413,446	0	19,413,446	0	0	0	19,413,446	0	19,413,446
1	555550	Non-Monetary Exchange Power	0	-141,618	-141,618	0	-91,868	-91,868	0	-49,750	-49,750
1	555700	Bookout Purchases	0	109,415,605	109,415,605	0	70,977,903	70,977,903	0	38,437,702	38,437,702
1	555710	Intercompany Purchased Power	0	686,128	686,128	0	445,091	445,091	0	241,037	241,037
TOTAL ACCOUNT 555			19,413,446	284,371,333	303,784,779	0	184,471,683	184,471,683	19,413,446	99,899,650	119,313,096

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

B11

RESULTS OF CALCULATIONS

AVISTA UTILITIES

ALLOCATION OF OTHER POWER SUPPLY EXP
 EXPENSE--ACCOUNT 557
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,413,375	5,413,375	0	3,511,656	3,511,656	0	1,901,719	1,901,719
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	31,880,540	31,880,540	0	20,680,906	20,680,906	0	11,199,634	11,199,634
1	557160	Power Supply Expense - Miscellaneous	0	-55,261	-55,261	0	-35,848	-35,848	0	-19,413	-19,413
99	557161	Unbilled Add-Ons	-231,661	0	-231,661	258,318	0	258,318	-489,979	0	-489,979
1	557170	Broker Fees - Power	0	124,311	124,311	0	80,641	80,641	0	43,670	43,670
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	31,567,135	0	31,567,135	31,567,135	0	31,567,135	0	0	0
99	557380	Idaho PCA Deferred	-17,985,674	0	-17,985,674	0	0	0	-17,985,674	0	-17,985,674
99	557390	Idaho PCA Amortization	17,521,060	0	17,521,060	0	0	0	17,521,060	0	17,521,060
1	557610	Other Expenses - Exposure	0	810	810	0	525	525	0	285	285
1	557700	Turbine Gas Bookout Expense	0	145,143	145,143	0	94,154	94,154	0	50,989	50,989
TOTAL ACCOUNT 557			31,689,562	37,508,918	69,198,480	32,322,951	24,332,034	56,654,985	-633,389	13,176,884	12,543,495

ALLOCATION RATIOS:

E-ALL 1 Production/Transmission Ratio 35.130%
 E-ALL 99 Not Allocated 0.000%

B₁₂

RESULTS OF ALLOCATIONS

B
93

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Ref/Basis Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		WASHINGTON *****		IDAHO *****		Total	
		Direct	Allocated	Direct	Allocated	Direct	Allocated		
2	903000 Customer Records and Collections	1,915,080	5,887,801	7,802,881	1,375,682	3,869,051	5,244,733	2,018,750	2,558,148
12	903920 A/R Sold - Program Fees	0	428,611	428,611	0	271,371	271,371	0	157,240
12	903930 A/R Sold - Maturity Yield Fee	0	12,077	12,077	0	7,646	7,646	0	4,431
TOTAL ACCOUNT 903		1,915,080	6,328,489	8,243,569	1,375,682	4,148,068	5,523,750	539,398	2,719,819

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.713%	34.287%
E-ALL	12	Net Electric Plant	100.000%	63.314%	36.686%

RESULTS OF ALLOCATIONS

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
2	908000	Customer Assistance Expense	0	533,287	533,287	0	350,439	350,439	0	182,848	182,848
99	908600	DSM Tariff Rider Expense Offset	22,429,862	0	22,429,862	18,153,233	0	18,153,233	4,276,629	0	4,276,629
99	908610	Limited Income Tax Refund Program	351,590	0	351,590	351,590	0	351,590	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	1,080,024	0	1,080,024	726,921	0	726,921	353,103	0	353,103
99	908990	DSM Amortization	1,054,552	0	1,054,552	0	0	0	1,054,552	0	1,054,552
TOTAL ACCOUNT 908			24,916,028	533,287	25,449,315	19,231,744	350,439	19,582,183	5,684,284	182,848	5,867,132

ALLOCATION RATIOS:

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

100.000%
 0.000%

65.713%

34.287%

BH

FEDERAL INCOME TAXES--ELECTRIC	Report ID:
For Twelve Months Ended December 31, 2009	E-FIT-12A
Average of Monthly Averages Basis	
Ref/Basis	Description

	System	Washington	Idaho
Calculation of Taxable Operating Income:			
E-OPS	951,029,258	617,793,068	333,236,190
E-OPS	663,263,783	433,071,729	230,192,054
E-OPS	72,142,743	47,038,435	25,104,308
E-OTX	53,749,164	44,019,708	9,729,456
	161,873,568	93,663,196	68,210,372
E-INT	54,698,577	35,664,981	19,033,596
E-SCM	90,077,448	60,139,888	29,937,560
E-SCM	150,537,013	85,657,804	64,879,209
	46,715,426	32,480,299	14,235,127
	35.00%	35.00%	35.00%
	16,350,399	11,368,105	4,982,294
1	(1,679,315)	(1,089,372)	(589,943)
1	(4,415,973)	(2,864,642)	(1,551,331)
	10,255,111	7,414,091	2,841,020
E-DTE	27,468,296	12,903,762	14,564,534
1	-44,606	(28,936)	(15,670)
	37,678,801	20,288,917	17,389,884

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

B
15

RESULTS OF OPERATIONS

B.L.

ELECTRIC SCHEDULE M ITEMS		Report ID:
For Twelve Months Ended December 31, 2009		E-SCM-12A
Average of Monthly Averages Basis		
Ref/Basis	Description	

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** WASHINGTON ***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:							
12	997001	0	3,551,146	3,551,146	0	2,248,373	2,248,373
2	997002	0	135,000	135,000	0	88,713	88,713
12	997003	0	-4,056,850	-4,056,850	0	-2,568,554	-2,568,554
99	997004	-103,282	0	-103,282	0	0	0
4	997005	0	-404,403	-404,403	0	-262,401	-262,401
99	997007	1,054,552	0	1,054,552	0	0	0
99	997008	0	-33,828	-33,828	0	-21,944	-21,944
1	997009	0	-11,502	-11,502	0	-7,461	-7,461
1	997012	0	226,877	226,877	0	147,211	147,211
4	997015	0	1,264,391	1,264,391	0	800,537	800,537
12	997016	2,450,031	0	2,450,031	2,450,031	0	2,450,031
99	997017	1,139,044	0	1,139,044	2,123,938	0	2,123,938
99	997018	-131	-131	-131	0	-85	-85
4	997018	261,704	0	261,704	49,950	0	49,950
1	997019	0	1,489,500	1,489,500	0	966,477	966,477
4	997020	560,072	0	560,072	191,912	0	191,912
99	997021	-134,592	0	-134,592	-134,592	0	-134,592
99	997024	0	0	0	0	0	0
1	997025	229,019	0	229,019	158,213	0	158,213
99	997028	339,356	0	339,356	250,574	0	250,574
99	997029	0	1,241,548	1,241,548	0	786,074	786,074
12	997032	3,149,622	0	3,149,622	2,123,539	0	2,123,539
99	997033	1,037,316	0	1,037,316	676,632	0	676,632
99	997034	0	326,499	326,499	0	211,852	211,852
4	997052	0	970,806	970,806	0	637,946	637,946
2	997066	-413,972	0	-413,972	0	0	0
99	997064	59,536	0	59,536	449,793	0	449,793
99	997065	29,133,928	47,080,675	76,214,603	18,230,351	30,542,809	48,773,160
E-OPS	997000	38,297,720	51,779,728	90,077,448	26,570,341	33,569,547	60,139,888
TOTAL SCHEDULE M ADDITIONS							
		1,302,773	1,302,773	2,605,546	10,903,577	16,537,866	27,441,443
		46,287	46,287	92,574	-390,257	0	-390,257
		-1,488,296	-1,488,296	-2,976,592	0	0	0
		-103,282	-103,282	-206,564	-413,972	0	-413,972
		-142,002	-142,002	-284,004	0	0	0
		-464,614	-464,614	-929,228	0	0	0
		1,054,552	1,054,552	2,109,104	0	0	0
		-11,884	-11,884	-23,768	0	0	0
		-4,041	-4,041	-8,082	0	0	0
		79,666	79,666	159,332	0	0	0
		463,854	463,854	927,708	0	0	0
		0	0	0	0	0	0
		-984,894	-984,894	-1,969,788	0	0	0
		-46	-46	-92	0	0	0
		211,754	211,754	423,508	0	0	0
		523,023	523,023	1,046,046	0	0	0
		368,160	368,160	736,320	0	0	0
		0	0	0	0	0	0
		0	0	0	0	0	0
		70,806	70,806	141,612	0	0	0
		88,782	88,782	177,564	0	0	0
		455,474	455,474	910,948	0	0	0
		1,026,083	1,026,083	2,052,166	0	0	0
		360,684	360,684	721,368	0	0	0
		114,647	114,647	229,294	0	0	0
		332,860	332,860	665,720	0	0	0
		-413,972	-413,972	-827,944	0	0	0
		-390,257	-390,257	-780,514	0	0	0
		0	0	0	0	0	0
		16,537,866	16,537,866	33,075,732	11,727,379	18,210,181	29,937,560
		18,210,181	18,210,181	36,420,362	11,727,379	18,210,181	29,937,560

RESULTS OF OPERATIONS

AVISTA UTILITIES
 ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Report ID:
 E-SCM-12A

Ref/Basis	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
Schedule M Deductions:								
1	997041 Rathdrum Turbine Lease, Tax	0	3,228,820	0	3,228,820	0	2,094,536	2,094,536
99	997043 Washington Deferred Power Costs	-31,567,135	-31,567,135	-31,567,135	-31,567,135	0	-31,567,135	-31,567,135
1	997044 Non-Monetary Power Costs	0	141,618	0	141,618	91,868	91,868	91,868
1	997045 Section 199 Manufacturing Deduction	0	6,000,000	0	6,000,000	3,892,200	3,892,200	3,892,200
4	997046 Nez Perce Settlement	16,796	16,796	22,008	16,796	0	22,008	22,008
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-246,989	-246,989	0	-246,989	0	-246,989	-246,989
12	997048 AFUDC	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	149,890,981	0	149,890,981	95,901,749	95,901,749	95,901,749
99	997050 CS2 Levelized Return	62,324	62,324	0	62,324	0	62,324	62,324
99	997051 Wind Generation AFUDC - ID	85,281	85,281	0	85,281	0	85,281	85,281
4	997053 Renewable Energy Certificate Fees	0	174,000	0	174,000	112,902	112,902	112,902
99	997054 Spokane River Relicensing	226,221	226,221	201,285	226,221	0	201,285	201,285
99	997058 Colstrip Settlement	-153,771	-153,771	0	-153,771	0	-153,771	-153,771
99	997059 Spokane River Relicensing PME	251,302	251,302	251,302	251,302	0	251,302	251,302
1	997061 CDA Lake Settlement - AN	0	9,950,000	0	9,950,000	6,454,565	6,454,565	6,454,565
99	997061 CDA Lake Settlement	32,210	32,210	32,210	32,210	0	32,210	32,210
4	997062 Gain on Sale of Office Bldg	0	196,092	0	196,092	127,236	127,236	127,236
1	997063 CDA Lake Settlement - AN	0	9,468,813	0	9,468,813	6,142,419	6,142,419	6,142,419
99	997063 CDA Lake Settlement	844,860	844,860	645,042	844,860	0	645,042	645,042
1	997067 CDA IPA Fund	0	1,935,590	0	1,935,590	1,255,617	1,255,617	1,255,617
TOTAL SCHEDULE M DEDUCTIONS		-30,448,901	180,985,914	-30,415,288	150,537,013	116,073,092	85,657,804	64,879,209

ALLOCATION RATIOS:	1	Production/Transmission Ratio	35.130%
E-ALL	2	Number of Customers	34.287%
E-ALL	3	Direct Distribution Operating Expense	33.154%
E-ALL	4	Jurisdictional 4-Factor Ratio	35.114%
E-ALL	10	Net Electric Distribution Plant	38.924%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	36.019%
E-ALL	12	Net Electric Plant	36.686%
E-ALL	99	Not Allocated	0.000%

B17

RESULTS OF OPERATIONS

AVISTA UTILITIES

DEFERRED INCOME TAX EXP--ELECTRIC
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-DTE-12A

Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	41,568,946	26,543,435	15,025,511
99	410100	Deferred Federal Income Tax Expense - Washington	-10,422,134	-10,422,134	0
99	410100	Deferred Federal Income Tax Expense - Idaho	571,961	0	571,961
		Sub-Total	31,718,773	16,121,301	15,597,472
14	411100	Deferred Federal Income Tax Expense - Allocated	-857,776	-547,724	-310,052
99	411100	Deferred Federal Income Tax Expense - Washington	-2,669,815	-2,669,815	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-722,886	0	-722,886
		Sub-Total	-4,250,477	-3,217,539	-1,032,938
		Total Deferred Federal Income Tax Expense	27,468,296	12,903,762	14,564,534
E-ALL	14	Net Allocated Schedule M's	100.000%	63.854%	36.146%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

FEDERAL INCOME TAXES--ELECTRIC		Report ID:
For Twelve Months Ended December 31, 2009		E-INT-12A
Average of Monthly Averages Basis		
Ref/Basis	Description	

	System	Washington	Idaho
Debt			
1	Washington Capital Structure Ratio	53.70%	50.00%
2	Idaho Capital Structure Ratio	6.547%	6.600%
3	Cost of Debt	3.516%	3.300%
	Total Weighted Cost		
E-APL	Net Rate Base	1,591,138,005	576,775,642
	Interest Deduction for FIT Calculation	54,698,577	19,033,596

- 1 From last WA GRC (UE-080416)
- 2 From last ID GRC (AVU-E-09-1)
- 3 Debt Cost from last GRCs

B.9

B20

TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Report ID:
 E-OTX-12A

Ref/Basis	Account	Description	Direct		Total		Allocated		Total	
			Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct
PRODUCTION & TRANSMISSION										
1	408130	State Excise Tax	0	32,408	32,408	0	21,023	0	11,385	11,385
1	408140	State Kwh Generation Tax	0	1,342,615	1,342,615	0	870,954	0	471,661	471,661
1	408150	R&P Property Tax--Production	0	8,604,479	8,604,479	0	5,581,726	0	3,022,753	3,022,753
1	408180	R&P Property Tax--Transmission	0	2,847,846	2,847,846	0	1,847,398	0	1,000,448	1,000,448
1	409100	State Income Tax--Montana & Oregon	0	456,120	456,120	0	295,885	0	160,235	160,235
TOTAL PRODUCTION & TRANSMISSION			0	13,283,468	13,283,468	0	8,616,986	0	4,666,482	4,666,482
DISTRIBUTION										
99	408110	State Excise Tax	17,219,402	0	17,219,402	17,219,402	0	0	0	0
99	408120	Municipal Occupation & License Tax	18,435,586	0	18,435,586	15,480,338	0	2,955,248	0	2,955,248
99	408160	Miscellaneous State or Local Tax--WA & ID	-14,642	0	-14,642	0	0	-14,642	0	-14,642
99	408170	R&P Property Tax--Distribution	4,337,589	0	4,337,589	2,702,982	0	1,634,607	0	1,634,607
99	409100	State Income Tax--Idaho	487,761	0	487,761	0	0	487,761	0	487,761
TOTAL DISTRIBUTION			40,465,696	0	40,465,696	35,402,722	0	5,062,974	0	5,062,974
TOTAL TAXES OTHER THAN FIT			40,465,696	13,283,468	53,749,164	35,402,722	8,616,986	5,062,974	4,666,482	9,729,456

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF ALLOCATIONS

AVISTA UTILITIES

ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-PLT-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
PLANT IN SERVICE									
INTANGIBLE PLANT:									
1	302000	Franchises & Consents	157,939	30,840,921	30,998,860	157,939	20,006,505	20,164,444	10,834,416
1	182324/81	CDA Settlement	0	31,409,411	31,409,411	0	20,375,285	20,375,285	11,034,126
1	303000	Misc Intangible Plant (303000)	153,179	2,086,709	2,239,888	153,179	1,353,648	1,506,827	733,061
4	C-1PL	Misc Intangible Plt- (303000)	0	153,314	153,314	0	99,479	99,479	53,835
4	C-1PL	Misc Intangible Plt-Mainframe Software (303100)	0	14,501,386	14,501,386	0	9,409,369	9,409,369	5,092,017
4	C-1PL	Misc Intangible Plant-PC Software (303110)	0	7,152,659	7,152,659	0	4,641,074	4,641,074	2,511,585
		TOTAL INTANGIBLE PLANT	311,118	86,144,400	86,455,518	311,118	55,885,360	56,196,478	30,259,040
STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	2,231,353	2,231,353	0	1,447,479	1,447,479	783,874
1	311XXX	Structures & Improvements	0	124,911,079	124,911,079	0	81,029,817	81,029,817	43,881,262
1	312000	Boiler Plant	0	164,919,113	164,919,113	0	106,983,029	106,983,029	57,936,084
1	314000	Turbogenerator Units	0	47,947,059	47,947,059	0	31,103,257	31,103,257	16,843,802
1	315000	Accessory Electric Equipment	0	26,592,708	26,592,708	0	17,250,690	17,250,690	9,342,018
1	316000	Miscellaneous Power Plant Equipment	0	15,615,712	15,615,712	0	10,129,912	10,129,912	5,485,800
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0
		TOTAL STEAM PRODUCTION PLANT	0	382,217,024	382,217,024	0	247,944,184	247,944,184	134,272,840
HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	55,887,937	55,887,937	0	36,254,505	36,254,505	19,633,432
1	331XXX	Structures & Improvements	0	40,037,678	40,037,678	0	25,972,442	25,972,442	14,065,236
1	332XXX	Reservoirs, Dams, & Waterways	0	117,573,316	117,573,316	0	76,269,810	76,269,810	41,303,506
1	333000	Waterwheels, Turbines, & Generators	0	134,663,455	134,663,455	0	87,356,183	87,356,183	47,307,272
1	334000	Accessory Electric Equipment	0	31,703,326	31,703,326	0	20,565,948	20,565,948	11,137,378
1	335XXX	Miscellaneous Power Plant Equipment	0	7,053,466	7,053,466	0	4,575,583	4,575,583	2,477,883
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,297,117	1,297,117	702,446
		TOTAL HYDRAULIC PRODUCTION PLANT	0	388,918,741	388,918,741	0	252,291,588	252,291,588	136,627,153
OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	877,555	877,555	0	569,270	569,270	308,285
1	341000	Structures & Improvements	0	15,650,592	15,650,592	0	10,152,539	10,152,539	5,498,053
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,680	21,064,680	0	13,664,658	13,664,658	7,400,022
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,191,467	14,191,467	7,685,313
1	344000	Generators	0	198,156,844	198,156,844	0	128,544,345	128,544,345	69,612,499
1	345000	Accessory Electric Equipment	0	15,916,196	15,916,196	0	10,324,836	10,324,836	5,591,360
1	346000	Miscellaneous Power Plant Equipment	0	1,360,768	1,360,768	0	882,730	882,730	478,038
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0
		TOTAL OTHER PRODUCTION PLANT	0	274,903,415	274,903,415	0	178,329,845	178,329,845	96,573,570
		TOTAL PRODUCTION PLANT	0	1,046,039,180	1,046,039,180	0	678,565,617	678,565,617	367,473,563

B22

RESULTS OF ... RATIONS

AVISTA UTILITIES

ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM ***** WASHINGTON ***** IDAHO *****			Total	***** WASHINGTON ***** IDAHO *****			Total	
			Direct	Allocated	Total		Direct	Allocated	Total		
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	15,935,363	15,935,363	0	10,337,270	10,337,270	0	5,598,093	5,598,093
1	352XXX	Structures & Improvements	0	15,862,408	15,862,408	0	10,289,944	10,289,944	0	5,572,464	5,572,464
1	353000	Station Equipment	0	174,668,549	174,668,549	0	113,307,488	113,307,488	0	61,361,061	61,361,061
1	354000	Towers & Fixtures	0	17,106,439	17,106,439	0	11,096,947	11,096,947	0	6,009,492	6,009,492
1	355000	Poles & Fixtures	0	129,318,679	129,318,679	0	83,889,027	83,889,027	0	45,429,652	45,429,652
1	356000	Overhead Conductors & Devices	0	104,443,861	104,443,861	0	67,752,733	67,752,733	0	36,691,128	36,691,128
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,690,180	1,690,180	0	915,308	915,308
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,511,518	1,511,518	0	818,554	818,554
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,214,526	1,214,526	0	657,720	657,720
1		TOTAL TRANSMISSION PLANT	0	464,143,105	464,143,105	0	301,089,633	301,089,633	0	163,053,472	163,053,472
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,233,478	0	4,233,478	3,270,162	0	3,270,162	963,316	0	963,316
99	360400	Land Easements	68,602	0	68,602	64,225	0	64,225	4,377	0	4,377
99	361000	Structures & Improvements	12,888,314	0	12,888,314	9,375,772	0	9,375,772	3,512,542	0	3,512,542
99	362000	Station Equipment	89,183,745	0	89,183,745	57,659,052	0	57,659,052	31,524,693	0	31,524,693
99	364000	Poles, Towers, & Fixtures	204,648,619	0	204,648,619	124,188,633	0	124,188,633	80,459,986	0	80,459,986
99	365000	Overhead Conductors & Devices	133,413,344	0	133,413,344	78,990,549	0	78,990,549	54,422,795	0	54,422,795
99	366000	Underground Conduit	72,769,758	0	72,769,758	44,850,573	0	44,850,573	27,919,185	0	27,919,185
99	367000	Underground Conductors & Devices	118,809,094	0	118,809,094	75,870,119	0	75,870,119	42,938,975	0	42,938,975
99	368000	Line Transformers	164,853,230	0	164,853,230	106,465,359	0	106,465,359	58,387,871	0	58,387,871
99	369XXX	Services	112,516,930	0	112,516,930	69,507,211	0	69,507,211	43,009,719	0	43,009,719
99	370000	Meters	44,680,585	0	44,680,585	16,181,543	0	16,181,543	28,499,042	0	28,499,042
99	373XXX	Street Light & Signal Systems	28,409,393	0	28,409,393	15,778,106	0	15,778,106	12,631,287	0	12,631,287
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
99		TOTAL DISTRIBUTION PLANT	986,473,092	0	986,473,092	602,201,304	0	602,201,304	384,273,788	0	384,273,788
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	2,187,290	3,006,503	371,881	1,419,245	1,791,126	447,332	768,045	1,215,377
4	390XXX	Structures & Improvements	6,360,849	28,259,407	34,620,256	1,727,807	18,336,399	20,064,206	4,633,042	9,923,008	14,556,050
4	391XXX	Office Furniture & Equipment	0	22,341,611	22,341,611	0	14,496,578	14,496,578	0	7,845,033	7,845,033
4	392XXX	Transportation Equipment	7,294,578	4,951,062	12,245,640	5,034,058	3,212,546	8,246,604	2,260,520	1,738,516	3,999,036
4	393000	Stores Equipment	301,511	849,800	1,151,311	118,440	551,401	669,841	183,071	298,399	481,470
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,557,433	5,319,576	1,321,756	2,308,276	3,630,032	440,387	1,249,157	1,689,544
4	395000	Laboratory Equipment	371,802	1,574,413	1,946,215	230,147	1,021,574	1,251,721	141,655	552,839	694,494
4	396XXX	Power Operated Equipment	17,673,506	6,394,759	24,068,265	11,413,038	4,149,303	15,562,341	6,260,468	2,245,456	8,505,924
4	397XXX	Communications Equipment	10,939,279	41,533,928	52,473,207	5,829,407	26,949,705	32,779,112	5,109,872	14,584,223	19,694,095
4	398000	Miscellaneous Equipment	6,566	359,649	366,215	1,831	233,362	235,193	4,735	126,287	131,022
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
99		TOTAL GENERAL PLANT	45,529,447	112,009,352	157,538,799	26,048,365	72,678,389	98,726,754	19,481,082	39,330,963	58,812,045
TOTAL PLANT IN SERVICE											
99	107XXX	CONSTRUCTION WORK IN PROGRESS	1,032,315,657	1,708,336,037	2,740,651,694	628,560,787	1,108,218,999	1,736,779,786	403,754,870	600,117,038	1,003,871,908
99		GROSS ELECTRIC PLANT	1,032,315,657	1,708,336,037	2,740,651,694	628,560,787	1,108,218,999	1,736,779,786	403,754,870	600,117,038	1,003,871,908

B23

RESULTS OF ALLOCATIONS

AVISTA UTILITIES
 ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
			315,940,893	592,593,779	192,096,457	384,422,620	123,844,436	208,171,159
		TOTAL ACCUMULATED DEPRECIATION		908,534,672		576,519,077		332,015,525
			14,071	3,851,997	14,071	2,498,790	0	1,353,207
		TOTAL ACCUMULATED AMORTIZATION		3,866,068		2,512,861		1,353,207
			110,678	432	110,678	280	0	152
		TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION		3,866,068		2,512,861		1,353,207
			0	76,537	0	49,662	0	26,875
		TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION		76,537		49,662		26,875
			0	10,214,868	0	6,628,019	0	3,586,849
		TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION		10,214,868		6,628,019		3,586,849
			124,749	14,143,834	124,749	9,176,751	0	4,967,083
		TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION		14,268,583		9,301,500		4,967,083
			716,250,015	1,101,598,424	436,339,581	714,619,628	279,910,434	386,978,796
		NET ELECTRIC UTILITY PLANT		1,817,848,439		1,150,959,209		666,889,230

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

NOTE 1 - Asset Recovery Obligation Accounts 317000, 347000, 374000 and 399100 are automatically eliminated, however, the Accumulated Depreciation has to be removed manually.

RESULTS OF ADJUSTMENTS

AVISTA UTIL .S

ADJUSTMENTS TO NET ELECTRIC UTIL PLT
For Twelve Months Ended December 31, 2009
Average of Monthly Averages Basis

Report ID:
E-AFL-12A

Ref/Basis	Description (Accounts)	SYSTEM ***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****		Total	Allocated	Direct	Total	Allocated	Direct	Total
		Direct	Allocated	Direct	Allocated							
E-PLT NET ELECTRIC PLANT IN SERVICE												
ADJUSTMENTS:												
ACCUMULATED DEFERRED INCOME TAX:												
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)	10,901,292	0	10,901,292	0	6,909,440	0	3,991,852	0	3,991,852	0	3,991,852
99	Deferred Gain on Sale of General Office (190850)	0	171,590	171,590	0	111,338	0	0	60,252	0	60,252	60,252
12	Deferred F.I.T. - Plant In Service (282900)	0	-243,568,795	-243,568,795	0	-154,213,147	0	-154,213,147	-89,355,648	0	-89,355,648	-89,355,648
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-9,253,626	-9,253,626	0	-6,004,308	0	-6,004,308	-3,249,318	0	-3,249,318	-3,249,318
99	ADFIT - Boulder Park Idaho Write Off (190040)	646,159	0	646,159	0	-74,477	0	646,159	0	0	646,159	646,159
99	Spokane River Relicensing (283322)	-84,705	0	-84,705	0	-3,684	0	-10,228	0	0	-10,228	-10,228
99	Spokane River PM&Es (283323)	-3,684	0	-3,684	0	-658,006	0	0	-356,340	0	0	-356,340
-- 1	ADBIT - Lake CDA CDR Fund (283324)	0	-1,014,346	-1,014,346	0	-10,732	0	0	0	0	0	0
99	ADBIT - Lake CDA CDR Fund (283324)	-10,732	0	-10,732	0	-1,776,143	0	-915,235	0	0	-915,235	-915,235
99	ADBIT - MT Lease Payments (283365)	-2,691,378	0	-2,691,378	0	-6,432,243	0	-3,483,347	0	0	-3,483,347	-3,483,347
-- 1	CDA Lake Settlement (283382)	0	-9,915,590	-9,915,590	0	-224,695	0	-58,347	0	0	-58,347	-58,347
99	CDA Lake Settlement (283382)	-283,042	0	-283,042	0	-1,822,498	0	0	-1,056,009	0	0	-1,056,009
12	Electric portion of Bond Redemptions (283850)	0	-2,878,507	-2,878,507	0	-396,354	0	0	-214,644	0	0	-214,644
1	Colstrip PCB (283200)	8,473,910	-267,070,272	-258,596,362	0	4,819,709	-169,415,218	3,654,201	-97,655,034	-94,000,853	0	-94,000,853
TOTAL ACCUM DEFERRED INCOME TAX												
OTHER ADJUSTMENTS:												
99	Kettle Falls Disallowed Plant (101003)	-7,311,234	0	-7,311,234	0	-5,247,725	0	-2,063,509	0	0	-2,063,509	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,522,019	0	5,522,019	0	3,963,495	0	1,558,524	0	0	1,558,524	1,558,524
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	0	-2,600,000	-2,600,000
99	Boulder Park Disallowed Accumulated Depr (108050)	753,831	0	753,831	0	0	0	753,831	0	0	753,831	753,831
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	0	65,177	65,177
99	DSM Programs (186710)	670,950	0	670,950	0	0	0	670,950	0	0	670,950	670,950
99	Invest in Exchange Power (124900, 124930)	24,908,254	0	24,908,254	0	24,908,254	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	0	1,110,999	0	2,355,642	0	0	2,355,642	2,355,642
99	Colstrip Disallowed AFUDC (111100)	-2,228,555	0	-2,228,555	0	-714,213	0	-1,514,342	0	0	-1,514,342	-1,514,342
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	0	-1,698,417	0	1,698,417	0	0	1,698,417	1,698,417
99	Spokane River Relicensing (182322)	242,046	0	242,046	0	212,817	0	29,229	0	0	29,229	29,229
99	Spokane River PM&Es (182323)	34,205	0	34,205	0	34,205	0	0	0	0	0	0
99	CDA CDR Fund (182324)	30,663	0	30,663	0	30,663	0	0	0	0	0	0
99	CDA Lake Settlement (182382)	641,984	0	641,984	0	641,984	0	0	0	0	0	0
99	CDA Lake Settlement (186382)	166,705	0	166,705	0	5,074,692	0	166,705	0	0	166,705	166,705
99	Montana Riverbed Settlement (186360)	7,689,651	0	7,689,651	0	0	0	2,614,959	0	0	2,614,959	2,614,959
99	Nez Perce Settlement - Idaho (186800)	323,821	0	323,821	0	0	0	323,821	0	0	323,821	323,821
4	Gain on Sale of General Office Bldg (253850)	0	-490,230	-490,230	0	-318,091	0	0	-172,139	0	0	-172,139
TOTAL OTHER ADJUSTMENTS												
		32,376,158	-490,230	31,885,928	0	28,316,754	-318,091	4,059,404	-172,139	3,887,265	0	3,887,265
		757,100,083	834,037,922	1,591,138,005	0	469,476,044	544,886,319	287,624,039	289,151,603	576,775,642	0	576,775,642
OTHER ADJUSTMENTS:												
ALLOCATION RATIOS:												
E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%							35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%							35.114%
E-ALL	12	Net Electric Plant	100.000%	63.314%	36.686%							36.686%
E-ALL	13	Net Electric General Plant	100.000%	62.553%	37.447%							37.447%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%							0.000%

B24

RESULTS OF OPERATIONS

Report ID:
C-AMT-12A

ALLOCATION OF COMM AMORTIZATION EXPENSE
For Twelve Months Ended December 31, 2009
Average of Monthly Averages Basis

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	3,870,447	2,788,425	748,777	333,245
8		11,263	0	7,769	3,494
9		9,703	7,666	2,037	0
	TOTAL	3,891,413	2,796,091	758,583	336,739
7	404X32 PC Software	1,641,722	1,182,762	317,608	141,352
8		85,773	0	59,166	26,607
9		0	0	0	0
	TOTAL	1,727,495	1,182,762	376,774	167,959
7	404X50 Leasehold Improvements	10,303	7,423	1,993	887
	TOTAL	10,303	7,423	1,993	887
	TOTAL	5,629,211	3,986,276	1,137,350	505,585

ALLOCATION RATIOS:

E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL 8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL 9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-12A
--	-------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	6,164,693	4,441,291	1,192,622	530,780
8	Utility 8	131,459	0	90,680	40,779
9	Utility 9	685,836	541,838	143,998	0
9	Utility 9 - Washington	104,194	82,317	21,877	0
9	Utility 9 - Idaho	401,187	316,954	84,233	0
	Total	7,487,369	5,382,400	1,533,410	571,559
7	403X70 Utility 7	1,960	1,412	379	169
9	Utility 9	14,364	11,348	3,016	0
	Total	16,324	12,760	3,395	169

ALLOCATION RATIOS:

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

B26

RESULTS OF ALLOCATIONS

B27

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Report ID:
 C-GPL-12A

Ref/Basis	Account	Description	ELECTRIC ***** GAS NORTH ***** OREGON GAS *****		ELECTRIC ***** GAS NORTH ***** OREGON GAS *****		ELECTRIC ***** GAS NORTH ***** OREGON GAS *****		ELECTRIC ***** GAS NORTH ***** OREGON GAS *****				
			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
		TOTAL ACCOUNT	371,881	447,332	2,187,290	3,006,503	476,507	91,800	580,662	1,148,969	452,266	233,806	686,072
389XXX		Land & Land Rights											
99		Utility 0	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	377,677	0	0	377,677	0	0	0
99		Utility 2	0	0	0	0	0	0	0	452,266	0	0	452,266
7		Utility 7	0	0	1,956,366	1,956,366	0	0	525,344	525,344	0	233,806	233,806
9		Utility 9 - Wa	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
		TOTAL ACCOUNT	371,881	447,332	2,187,290	3,006,503	476,507	91,800	580,662	1,148,969	452,266	233,806	686,072
390XXX		Structures & Improvements											
99		Utility 0	457,821	1,191,299	666,788	2,315,908	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	888,029	0	0	888,029	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	3,357,538	0	3,357,538
7		Utility 7	0	0	24,651,742	24,651,742	0	0	6,619,741	6,619,741	0	2,946,137	2,946,137
9		Utility 9 - Wa	1,269,986	0	0	1,269,986	337,510	0	0	337,510	0	0	0
9		Utility 9 - Idaho	4,356,416	3,441,743	0	3,441,743	0	914,673	0	914,673	0	0	0
9		Utility 9 - Allocated	0	0	2,940,877	2,940,877	0	0	781,564	781,564	0	0	0
		TOTAL ACCOUNT	1,727,807	4,633,042	28,259,407	34,620,256	1,225,539	914,673	7,401,305	9,541,517	3,357,538	2,946,137	6,303,675
391XXX		Office Furniture & Equipment											
99		Utility 0	0	0	887,298	887,298	0	0	0	0	0	0	0
7		Utility 7	0	0	21,454,313	21,454,313	0	0	5,761,134	5,761,134	0	2,564,011	2,564,011
8		Utility 8	0	0	0	0	0	0	262,164	262,164	0	117,894	117,894
		TOTAL ACCOUNT	0	0	22,341,611	22,341,611	0	0	6,023,298	6,023,298	0	2,681,905	2,681,905
392XXX		Transportation Equipment											
99		Utility 0	4,381,504	1,859,851	4,244,371	10,465,726	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	2,781,881	941,405	643,928	4,367,214	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	1,971,044	0	1,971,044
7		Utility 7	0	0	132,108	132,108	0	0	35,475	35,475	0	15,788	15,788
9		Utility 9 - Wa	652,554	0	0	652,554	173,422	0	0	173,422	0	0	0
9		Utility 9 - Idaho	0	420,669	0	420,669	0	111,796	0	111,796	0	0	0
9		Utility 9 - Allocated	0	0	574,583	574,583	0	0	152,701	152,701	0	0	0
		TOTAL ACCOUNT	5,034,058	2,280,520	4,951,062	12,245,640	2,955,303	1,053,201	832,104	4,840,608	1,971,044	15,788	1,986,832

RESULTS OF ALLOCATIONS

AVISTA UTILITIES

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Ref/Basis Account Description

		ELECTRIC *****		GAS NORTH *****		GAS NORTH *****		OREGON GAS *****	
Ref/Basis	Account Description	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total
393000	Stores Equipment								
99	Utility 0	10,739	14,745	312,264	337,748	0	0	0	0
99	Utility 1	0	0	0	0	84,271	0	0	84,271
99	Utility 2	0	0	0	0	0	0	57,227	57,227
9	Utility 9 - Wa	107,701	0	0	107,701	28,623	0	0	28,623
9	Utility 9 - Idaho	0	168,326	0	168,326	0	44,734	0	44,734
9	Utility 9 - Allocated	0	0	537,536	537,536	0	0	142,855	142,855
	TOTAL ACCOUNT	118,440	183,071	849,800	1,151,311	112,894	44,734	142,855	300,483
394000	Tools, Shop, & Garage Equipment								
99	Utility 0	1,287,102	432,867	1,715,412	3,435,381	0	0	0	0
99	Utility 1	0	0	0	0	989,184	454,702	425,708	1,869,594
99	Utility 2	0	0	0	0	0	0	0	0
7	Utility 7	0	0	1,606,982	1,606,982	0	0	431,524	431,524
8	Utility 8	0	0	0	0	0	0	631,592	631,592
9	Utility 9 - Wa	34,654	0	0	34,654	9,209	0	0	9,209
9	Utility 9 - Idaho	0	7,520	0	7,520	0	1,999	0	1,999
9	Utility 9 - Allocated	0	0	235,039	235,039	0	0	62,464	62,464
	TOTAL ACCOUNT	1,321,756	440,387	3,557,433	5,319,576	998,393	456,701	1,511,288	3,006,382
395000	Laboratory Equipment								
99	Utility 0	214,701	136,724	1,100,671	1,452,096	0	0	0	0
99	Utility 1	0	0	0	0	103,796	33,851	181,306	318,953
99	Utility 2	0	0	0	0	0	0	0	0
7	Utility 7	0	0	244,733	244,733	0	0	65,718	65,718
8	Utility 8	0	0	0	0	0	0	5,877	5,877
9	Utility 9 - Wa	15,446	0	0	15,446	4,105	0	0	4,105
9	Utility 9 - Idaho	0	4,931	0	4,931	0	1,310	0	1,310
9	Utility 9 - Allocated	0	0	229,009	229,009	0	0	60,861	60,861
	TOTAL ACCOUNT	230,147	141,655	1,574,413	1,946,215	107,901	35,161	313,762	456,824
396000	Power Operated Equipment								
99	Utility 0	10,861,556	5,878,138	5,514,841	22,254,535	0	0	0	0
99	Utility 1	0	0	0	0	2,588,383	763,032	368,144	3,719,559
99	Utility 2	0	0	0	0	0	0	0	0
7	Utility 7	0	0	399,150	399,150	0	0	107,184	107,184
9	Utility 9 - Wa	551,482	0	0	551,482	146,561	0	0	146,561
9	Utility 9 - Idaho	0	382,330	0	382,330	0	101,607	0	101,607
9	Utility 9 - Allocated	0	0	480,768	480,768	0	0	127,768	127,768
	TOTAL ACCOUNT	11,413,038	6,260,468	6,394,739	24,068,265	2,734,944	864,639	603,096	4,202,679
	TOTAL ACCOUNT	28,362,480	11,413,038	6,394,739	45,170,257	3,846,139	1,314,477	2,257,006	5,417,621

B28

RESULTS OF ALLOCATIONS

AVISTA UTILITIES

<p>ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis</p>		<p>Report ID: C-ADP-12A</p>			
Ref/Basis Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas

Ref/Basis Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant					
99 108X06	Utility 0	38,641,456	38,641,456	0	0
99 108X06	Utility 0 Asset Recovery Obligation (Note 1)	-86,030	-86,030	0	0
99 108X06	Utility 1	3,833,098	0	3,833,098	0
99 108X06	Utility 2	1,882,947	0	0	1,882,947
7 108X06	Utility 7	8,909,938	6,419,076	1,723,717	767,146
7 108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-342,795	-246,963	-66,317	-29,515
7 108X06	Utility 7 (Office Furniture Lease)	0	0	0	0
7 108X06	Utility 7 (Communication Equip Lease)	0	0	0	0
8 108X06	Utility 8	794,734	0	548,208	246,526
9 108X06	Utility 9	14,463,265	11,426,558	3,036,707	0
	Total	68,096,613	56,154,097	9,075,413	2,867,104

Ref/Basis Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant, Transportation					
99 108X07	Utility 0	5,798,175	5,798,175	0	0
99 108X07	Utility 1	680,029	0	680,029	0
99 108X07	Utility 1	0	0	0	0
99 108X07	Utility 2	884,697	0	0	884,697
7 108X07	Utility 7	28,344	20,420	5,483	2,440
8 108X07	Utility 8	0	0	0	0
9 108X07	Utility 9	711,380	562,019	149,361	0
9 108X07	Utility 9	0	0	0	0
	Total	8,102,625	6,380,614	834,873	887,137

ALLOCATION RATIOS:

Ref/Basis Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL 8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL 9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%	0.000%

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

B30

B31

Ref/Basis	Account	Description	Report ID: E-ADP-12A
COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE			
For Twelve Months Ended December 31, 2009			
Average of Monthly Averages Basis			

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****		***** IDAHO *****	
Ref/Basis	Account	Direct	Allocated	Direct	Allocated	Direct	Allocated
DISTRIBUTION PLANT:							
E-PLT	360200	986,475,092	0	602,201,304	0	384,273,788	0
		4,233,478	0	3,270,162	0	963,316	0
		982,241,614	0	598,931,142	0	383,310,472	0
		0.000%	0.000%	60.976%	0.000%	39.024%	0.000%
ALLOCATION BASED ON DEPRECIABLE PLANT							
108X05		297,373,744	0	181,326,614	0	116,047,130	0
108X05		297,373,744	0	181,326,614	0	116,047,130	0
JURISDICTIONAL ALLOCATION:							
GENERAL PLANT - NON TRANSPORTATION							
E-PLT		45,529,447	112,009,352	26,048,365	72,678,389	19,481,082	39,330,963
E-PLT		819,213	2,187,290	371,881	1,419,245	447,332	768,045
E-PLT		7,294,578	4,951,062	5,034,058	3,212,546	2,260,520	1,738,516
		37,415,656	104,871,000	20,642,426	68,046,598	16,773,230	36,824,402
		73.704%	100.000%	14.508%	65.788%	11.788%	35.997632
ALLOCATION BASED ON DEPRECIABLE PLANT							
C-ADP		41,387,816	56,154,097	8,146,836	6,619,445	6,619,445	21,152,363
		3,672,766	4,983,129	722,952	587,411	587,411	1,877,066
		82,317	316,954	82,317	0	316,954	0
		1,858,969	2,489,020	452,624	177,426	177,426	830,184
		7,871,419	10,489,020	1,257,893	3,589,322	1,081,791	1,942,413
		14.508%	100.000%	14.508%	33.997632	14.508%	18.788%
JURISDICTIONAL ALLOCATION:							
4		14,766,281	56,154,097	8,146,836	26,854,898	6,619,445	14,532,918
4		1,310,363	4,983,129	722,952	2,383,111	587,411	1,289,655
99		399,271	316,954	82,317	0	316,954	0
4		630,050	2,489,019	452,624	1,206,211	177,426	652,758
		2,339,684	5,531,735	1,257,893	3,589,322	1,081,791	1,942,413
		14.508%	100.000%	14.508%	33.997632	14.508%	18.788%
GENERAL PLANT--TRANSPORTATION							
E-PLT	392XXX	7,294,578	4,951,062	5,034,058	3,212,546	2,260,520	1,738,516
		40.431%	100.000%	41.109%	78.824%	18.460%	39.999036
ALLOCATION BASED ON DEPRECIABLE PLANT							
C-ADP	108X07	2,579,746	6,380,614	2,623,007	1,673,894	1,177,861	905,852
		5,159	12,760	5,246	3,347	2,355	1,812
		43,147	99,345	34,948	27,996	21,249	15,151
		3,800,868	6,380,614	2,623,007	1,673,894	1,177,861	905,852
		7,601	12,760	5,246	3,347	2,355	1,812
		56,197	99,344	34,948	27,996	21,249	15,151
		63,798	112,104	40,194	31,343	23,604	16,963
		48.306%	100.000%	32.244%	27.143%	18.963%	14.963%
JURISDICTIONAL ALLOCATION:							
4		2,579,746	6,380,614	2,623,007	1,673,894	1,177,861	905,852
4		5,159	12,760	5,246	3,347	2,355	1,812
4		43,147	99,344	34,948	27,996	21,249	15,151
		3,800,868	6,380,614	2,623,007	1,673,894	1,177,861	905,852
		7,601	12,760	5,246	3,347	2,355	1,812
		56,197	99,344	34,948	27,996	21,249	15,151
		63,798	112,104	40,194	31,343	23,604	16,963
		48.306%	100.000%	32.244%	27.143%	18.963%	14.963%

ALLOCATION RATIOS:		Allocated	Not Allocated
E-ALL	4	100.000%	0.000%
E-ALL	99	0.000%	35.114%
		64.886%	0.000%

COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Report ID:
 C-IPL-12A

Ref/Basis Account	Description	Total		Direct - Idaho		Direct - Wa		Direct - Idaho		Total		Direct		Allocated		Total
		Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Idaho	Allocated	Direct	Allocated			
303000	Intangible Plant															
99	Utility 1	0	0	0	0	249,449	168,450	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	153,314	153,314	249,449	168,450	40,744	40,744	458,643	0	0	0	0	0	0
303100	Misc Intangible Plant--Mainframe Software															
99	Utility 0	0	0	627,907	627,907	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
7	Utility 7	0	0	13,873,479	13,873,479	0	0	0	0	3,725,450	3,725,450	0	0	1,658,024	1,658,024	
8	Utility 8	0	0	0	0	0	0	0	0	38,845	38,845	0	0	17,468	17,468	
	TOTAL ACCOUNT	0	0	14,501,386	14,501,386	0	0	0	0	3,764,295	3,764,295	46,440	0	1,675,492	1,721,932	
303110	Misc Intangible Plant--PC Software															
99	Utility 0	0	0	808,736	808,736	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0	10,589	10,589	0	0	0	0	0	0	0
7	Utility 7	0	0	6,343,923	6,343,923	0	0	1,703,536	1,703,536	1,703,536	1,703,536	0	0	758,164	758,164	
8	Utility 8	0	0	0	0	0	0	412,280	412,280	412,280	412,280	0	0	185,400	185,400	
	TOTAL ACCOUNT	0	0	7,152,659	7,152,659	0	0	2,126,405	2,126,405	2,126,405	2,126,405	0	0	943,564	943,564	
	TOTAL	0	0	21,807,359	21,807,359	249,449	168,450	5,931,444	5,931,444	6,349,343	46,440	0	0	2,619,056	2,665,496	

ALLOCATION RATIOS:

E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL 8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL 9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%	0.000%

B32

B34

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											

Plant in Service											
E-PLT	303000	Misc Intangible Plant	0	153,314	153,314	0	99,479	99,479	0	53,835	53,835
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	14,501,386	14,501,386	0	9,409,369	9,409,369	0	5,092,017	5,092,017
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,152,659	7,152,659	0	4,641,074	4,641,074	0	2,511,585	2,511,585
Total Intangible Plant - Software			0	21,807,359	21,807,359	0	14,149,922	14,149,922	0	7,657,437	7,657,437
Percentage			0	100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE											
PLANT:											
C-AAAM	111	Accumulated Amortization (111X30, X31, X32)		10,214,868	10,214,868	0			0		
	404	Amortization Expense (404X30, X31, X32)		4,259,842	4,259,842	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	10,214,868	10,214,868	0	6,628,019	6,628,019	0	3,586,849	3,586,849
4	404	Amortization Expense (404X30, X31, X32)	0	4,259,842	4,259,842	0	2,764,041	2,764,041	0	1,495,801	1,495,801

ALLOCATION RATIOS:

E-ALL 4 Jurisdictional 4-Factor Ratio 100.000%

64.886%

35.114%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-12A
--	-------------------------

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Defered FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-11,074,334	-7,978,393	-2,142,441	-953,500
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,614,137	-1,275,233	-338,904	0
		Total	-12,688,471	-9,253,626	-2,481,345	-953,500

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

B35