

RESULTS OF OPERATION

AVISTA UTILITIES

PRINT DATE: 7/6/2011

PRINT TIME: 10:21 AM

GAS RATE OF RETURN For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis		Report ID: G-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	21,179,295	12,520,597	8,658,698
		Adjustments			
		Adjusted Gas Net Operating Income	21,179,295	12,520,597	8,658,698
G-APL		Gas Net Adjusted Rate Base	292,042,026	190,454,942	101,587,084
		RATE OF RETURN	7.252%	6.574%	8.523%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis		Report ID: G-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	12/31/2010	100.000%	69.400%	30.600%
2		Number of Customers	04-30-2011	221,953	147,489	74,464
		Percent		100.000%	66.451%	33.549%
3	G-OPS	Direct Distribution Operating Expense		8,761,433	5,962,849	2,798,584
		Percent		100.000%	68.058%	31.942%
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%
4		Total Four Factor Allocators		400.000%	274.071%	125.929%
		Percent		100.000%	68.518%	31.482%
Underground Storage & Dist Plant						
				System	Washington	Idaho
	G-PLT	Underground Storage		28,500,615	19,779,427	8,721,188
	G-PLT	Distribution		422,690,196	272,810,876	149,879,320
		Total Underground Storage/Dist Plant		451,190,811	292,590,303	158,600,508
5		Percent		100.000%	64.848%	35.152%
6	Input	Actual Therms Purchased	04-30-2011	272,381,435	189,378,219	83,003,216
		Percent		100.000%	69.527%	30.473%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		57,557,639	50,620,200	3,943,320	2,994,119
	Direct O & M Accts 901 - 935		57,769,575	19,717,113	14,983,974	3,068,488
	Direct O & M Accts 901 - 905 Utility 9 Only		1,276,412	787,265	489,147	XXXXXX
	Adjustments		0			
	Total		116,603,626	91,124,578	19,416,441	6,062,607
	Percentage		100.000%	78.149%	16.652%	5.199%
	Direct Labor Accts 500 - 894		51,313,884	40,856,300	7,149,723	3,307,861
	Direct Labor Accts 901 - 935		5,118,749	3,938,893	229,885	949,971
	Direct Labor Accts 901 - 905 Utility 9 Only		5,235,309	3,229,034	2,006,275	XXXXXX
	Total		61,667,942	48,024,227	9,385,883	4,257,832
	Percentage		100.000%	77.876%	15.220%	6.904%
	Number of Customers at	12/31/2010	678,123	358,982	223,040	96,101
	Percentage		100.000%	52.917%	32.891%	14.172%
	Net Direct Plant		2,417,505,829	1,947,783,110	317,785,902	151,936,817
	Percentage		100.000%	80.570%	13.145%	6.285%
7	Total Percentages		400.000%	289.532%	77.908%	32.560%
	Average (CD AA)		100.000%	72.383%	19.477%	8.140%

Input	Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		6,937,439	0	3,943,320	2,994,119
	Direct O & M Accts 901 - 935		18,052,462	0	14,983,974	3,068,488
	Direct O & M Accts 901 - 905 Utility 9 Only		489,147	0	489,147	XXXXXX
	Total		25,479,048	0	19,416,441	6,062,607
	Percentage		100.000%	0.000%	76.206%	23.794%
	Direct Labor Accts 580 - 894		10,457,584	0	7,149,723	3,307,861
	Direct Labor Accts 901 - 935		1,179,856	0	229,885	949,971
	Direct Labor Accts 901 - 905 Utility 9 Only		2,006,275	0	2,006,275	XXXXXX
	Total		13,643,715	0	9,385,883	4,257,832
	Percentage		100.000%	0.000%	68.793%	31.207%
	Number of Customers at	12/31/2010	319,141	0	223,040	96,101
	Percentage		100.000%	0.000%	69.888%	30.112%
	Net Direct Plant		464,005,775	0	312,301,546	151,204,229
	Percentage		100.000%	0.000%	67.413%	32.587%
8	Total Percentages		400.000%	0.000%	282.299%	117.701%
	Average (GD AA)		100.000%	0.000%	70.575%	29.425%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input		01-01-2011	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor						
Direct O & M Accts 580 - 894			54,563,520	50,620,200	3,943,320	0
Direct O & M Accts 901 - 935			54,701,087	39,717,113	14,983,974	0
Adjustments			0	0	0	0
Total			109,264,607	90,337,313	18,927,294	0
Percentage			100.000%	82.678%	17.322%	0.000%
Direct Labor Accts 580 - 894			48,006,023	40,856,300	7,149,723	0
Direct Labor Accts 901 - 935			4,168,778	3,938,893	229,885	0
Total			52,174,801	44,795,193	7,379,608	0
Percentage			100.000%	85.856%	14.144%	0.000%
Number of Customers at			582,022	358,982	223,040	0
Percentage			100.000%	61.678%	38.322%	0.000%
Net Direct Plant			2,248,388,907	1,935,587,361	312,801,546	0
Percentage			100.000%	86.088%	13.912%	0.000%
Total Percentages			400.000%	316.300%	83.700%	0.000%
9 Average (CD AN/ID/WA)			100.000%	79.075%	20.925%	0.000%
				System	Washington	Idaho
10 Actual Annual Throughput		12/31/2010	345,660,550	233,500,090	112,160,460	
Percent			100.000%	67.552%	32.448%	
11 Book Depreciation			12,796,661	8,361,721	4,434,940	
Percent			100.000%	65.343%	34.657%	
12 Net Gas Plant			334,660,607	217,662,563	116,998,044	
Percent			100.000%	65.040%	34.960%	
13 G-PLT Net Gas General Plant			30,683,810	20,834,566	9,849,244	
Percent			100.000%	67.901%	32.099%	
14 Net Allocated Schedule M's			-37,355,985	-24,405,073	-12,950,912	
Percent			100.000%	65.331%	34.669%	
99 Input Not Allocated			0.000%	0.000%	0.000%	
Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)						
		12/31/2010		Washington	Idaho	
G-PLT Underground Storage				19,779,427	8,721,188	
Input Distribution				276,451,724	150,221,147	
Input General				3,723,680	2,752,562	
TOTAL				299,954,831	161,694,897	

RESULTS OF OPERATIONS

AVISTA UTILITIES

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GAS OPERATING STATEMENT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	147,601,816	0	147,601,816	100,910,845	0	100,910,845	46,690,971	0	46,690,971
99	4812XX	Commercial - Firm & Interruptible	76,483,473	0	76,483,473	53,702,669	0	53,702,669	22,780,804	0	22,780,804
99	4813XX	Industrial-Firm	3,498,770	0	3,498,770	2,177,065	0	2,177,065	1,321,705	0	1,321,705
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	5,200,035	0	5,200,035	3,545,853	0	3,545,853	1,654,182	0	1,654,182
99	484000	Interdepartmental Revenue	326,630	0	326,630	290,852	0	290,852	35,778	0	35,778
TOTAL SALES TO ULTIMATE CUSTOMERS			233,110,724	0	233,110,724	160,627,284	0	160,627,284	72,483,440	0	72,483,440
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	152,065,368	0	152,065,368	104,615,911	0	104,615,911	47,449,457	0	47,449,457
99	488000	Miscellaneous Service Revenues	27,743	0	27,743	14,632	0	14,632	13,111	0	13,111
99	489300	Transportation For Others	3,851,073	0	3,851,073	3,403,322	0	3,403,322	447,751	0	447,751
99	493000	Rent from Gas Property	2,183	0	2,183	2,123	0	2,123	60	0	60
4	495000	Other Gas Revenues	8,801,150	67,446	8,868,596	6,076,844	46,213	6,123,057	2,724,306	21,233	2,745,539
TOTAL OTHER OPERATING REVENUES			164,747,517	67,446	164,814,963	114,112,832	46,213	114,159,045	50,634,685	21,233	50,655,918
TOTAL GAS REVENUES			397,858,241	67,446	397,925,687	274,740,116	46,213	274,786,329	123,118,125	21,233	123,139,358
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	281,433,450	0	281,433,450	194,223,471	0	194,223,471	87,209,979	0	87,209,979
6	808XXX	Net Natural Gas Storage Transactions	3,121,160	0	3,121,160	2,291,725	0	2,291,725	829,435	0	829,435
6	811000	Gas Used for Products Extraction	-1,190,639	0	-1,190,639	824,132	0	-824,132	-366,507	0	-366,507
10	813000	Other Gas Expenses	0	1,161,118	1,161,118	0	784,358	784,358	0	376,760	376,760
99	813010	Gas Technology Institute (GTI) Expenses	86,833	0	86,833	62,030	0	62,030	24,803	0	24,803
TOTAL PRODUCTION EXPENSES			283,450,804	1,161,118	284,611,922	195,753,094	784,358	196,537,452	87,697,710	376,760	88,074,470
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	7,993	7,993	0	5,547	5,547	0	2,446	2,446
1	824000	Other Expenses	0	309,751	309,751	0	214,967	214,967	0	94,784	94,784
1	837000	Other Equipment	0	293,507	293,507	0	203,694	203,694	0	89,813	89,813
TOTAL UNDERGROUND STORAGE OP. EXP			0	611,251	611,251	0	424,208	424,208	0	187,043	187,043
G-ADP		Depreciation Expense	0	509,813	509,813	0	353,810	353,810	0	156,003	156,003
1	404X40	Amortization Expense	0	228	228	0	158	158	0	70	70
G-OTX		Taxes Other Than FIT	0	165,434	165,434	0	114,811	114,811	0	50,623	50,623
TOTAL UNDERGROUND STORAGE EXP			0	1,286,726	1,286,726	0	892,987	892,987	0	393,739	393,739

RESULTS OF OPERATIONS

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GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended April 30, 2011		G-OPS-12A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	174,011	663,195	837,206	107,360	451,357	558,717	66,651	211,838	278,489
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,028,949	304,117	2,333,066	1,489,818	206,976	1,696,794	539,131	97,141	636,272
3	875000	Measuring & Reg Sta Exp-General	127,666	0	127,666	78,869	0	78,869	48,797	0	48,797
3	876000	Measuring & Reg Sta Exp-Industrial	27,963	0	27,963	5,586	0	5,586	22,377	0	22,377
3	877000	Measuring & Reg Sta Exp-City Gate	223,972	0	223,972	99,033	0	99,033	124,939	0	124,939
3	878000	Meter & House Regulator Expenses	808,657	0	808,657	628,188	0	628,188	180,469	0	180,469
3	879000	Customer Installation Expenses	1,344,322	80,613	1,424,935	772,435	54,864	827,299	571,887	25,749	597,636
3	880000	Other Expenses	904,389	796,210	1,700,599	634,212	541,885	1,176,097	270,177	254,325	524,502
3	881000	Rents	60	19,504	19,564	60	13,274	13,334	0	6,230	6,230
MAINTENANCE											
3	885000	Supervision & Engineering	111,133	75	111,208	40,398	51	40,449	70,735	24	70,759
3	887000	Mains	1,711,794	2,524	1,714,318	1,221,342	1,718	1,223,060	490,452	806	491,258
3	889000	Measuring & Reg Sta Exp-General	183,030	14	183,044	107,058	10	107,068	75,972	4	75,976
3	890000	Measuring & Reg Sta Exp-Industrial	70,956	18,353	89,309	52,432	12,491	64,923	18,524	5,862	24,386
3	891000	Measuring & Reg Sta Exp-City Gate	121,276	115	121,391	65,090	78	65,168	56,186	37	56,223
3	892000	Services	629,298	422,292	1,051,590	482,605	287,403	770,008	146,693	134,889	281,582
3	893000	Meters & House Regulators	292,871	572,926	865,797	177,441	389,922	567,363	115,430	183,004	298,434
3	894000	Other Equipment	1,086	202,454	203,540	922	137,786	138,708	164	64,668	64,832
TOTAL DISTRIBUTION OPERATING EXP			8,761,433	3,082,392	11,843,825	5,962,849	2,097,815	8,060,664	2,798,584	984,577	3,783,161
G-ADP		Depreciation	9,871,740	62,386	9,934,126	6,408,406	43,375	6,451,781	3,463,334	19,011	3,482,345
G-OTX		Taxes Other Than FIT	15,349,926	0	15,349,926	13,458,535	0	13,458,535	1,891,391	0	1,891,391
TOTAL DISTRIBUTION EXPENSES			33,983,099	3,144,778	37,127,877	25,829,790	2,141,190	27,970,980	8,153,309	1,003,588	9,156,897
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	376,527	376,527	0	250,206	250,206	0	126,321	126,321
2	902000	Meter Reading Expenses	1,566,427	63,146	1,629,573	1,359,081	41,961	1,401,042	207,346	21,185	228,531
G-903	903XXX	Customer Records & Collection Expenses	867,369	3,647,975	4,515,344	606,803	2,423,583	3,030,386	260,566	1,224,392	1,484,958
2	904000	Uncollectible Accounts	0	918,564	918,564	0	610,395	610,395	0	308,169	308,169
2	905000	Misc Customer Accounts	0	77,787	77,787	0	51,690	51,690	0	26,097	26,097
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,433,796	5,083,999	7,517,795	1,965,884	3,377,835	5,343,719	467,912	1,706,164	2,174,076
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	14,888,043	234,191	15,122,234	10,668,034	155,622	10,823,656	4,220,009	78,569	4,298,578
2	909000	Advertising	5,687	625,121	630,808	5,687	415,399	421,086	0	209,722	209,722
2	910000	Misc Customer Service & Info Exp	0	96,877	96,877	0	64,376	64,376	0	32,501	32,501
TOTAL CUSTOMER SERVICE & INFO EXP			14,893,730	956,189	15,849,919	10,673,721	635,397	11,309,118	4,220,009	320,792	4,540,801

RESULTS OF OPERATIONS

AVISTA UTILITIES

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GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended April 30, 2011		G-OPS-12A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	5,225	5,225	0	3,472	3,472	0	1,753	1,753
2	913000	Advertising	96	272	368	96	181	277	0	91	91
2	916000	Miscellaneous Sales Expenses	67,959	12,879	80,838	65,823	8,558	74,381	2,136	4,321	6,457
TOTAL SALES EXPENSES			68,055	18,376	86,431	65,919	12,211	78,130	2,136	6,165	8,301
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	64,135	6,921,208	6,985,343	42,458	4,742,273	4,784,731	21,677	2,178,935	2,200,612
4	921000	Office Supplies & Expenses	108	1,103,681	1,103,789	108	756,220	756,328	0	347,461	347,461
4	922000	Admin. Expenses Transferred - Credit	229	-31,240	-31,011	0	-21,405	-21,405	229	-9,835	-9,606
4	923000	Outside Services Employed	1,783	4,142,934	4,144,717	1,783	2,838,656	2,840,439	0	1,304,278	1,304,278
4	924000	Property Insurance Premium	0	295,763	295,763	0	202,651	202,651	0	93,112	93,112
4	925XXX	Injuries and Damages	0	1,172,758	1,172,758	0	803,550	803,550	0	369,208	369,208
4	926XXX	Employee Pensions and Benefits	55,610	228,084	283,694	55,610	156,279	211,889	0	71,805	71,805
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	748,371	286,260	1,034,631	488,674	196,140	684,814	259,697	90,120	349,817
4	930000	Miscellaneous General Expenses	51,965	827,478	879,443	38,938	566,971	605,909	13,027	260,507	273,534
4	931000	Rents	16,480	226,693	243,173	15,787	155,326	171,113	693	71,367	72,060
4	935000	Maintenance of General Plant	255,965	1,471,620	1,727,585	162,929	1,008,325	1,171,254	93,036	463,295	556,331
TOTAL ADMIN & GEN OPERATING EXP			1,194,646	16,645,239	17,839,885	806,287	11,404,986	12,211,273	388,359	5,240,253	5,628,612
G-ADP		Depreciation	959,294	1,393,428	2,352,722	601,381	954,749	1,556,130	357,913	438,679	796,592
99	404X30	Amortization - Intangible Distribution Plant	26,107	2,030	28,137	22,283	1,391	23,674	3,824	639	4,463
99	404X31	Amortization - Intangible Distribution Plant	0	1,272,226	1,272,226	0	871,704	871,704	0	400,522	400,522
99	404X32	Amortization - Intangible Distribution Plant	0	162,916	162,916	0	111,627	111,627	0	51,289	51,289
4	404X50	Amortization - Leasehold Imp (1404.60)	0	2,007	2,007	0	1,375	1,375	0	632	632
99	407025	Jackson Prairie Deferral (per WA GRC)	0	0	0	0	0	0	0	0	0
99	407X28	Decoupling Revenue Amortization	-193,449	0	-193,449	-193,449	0	-193,449	0	0	0
99	407329	Decoupling Revenue Surcharge	549,097	0	549,097	549,097	0	549,097	0	0	0
99	407335	DSIT Amortization - ID	-414,229	0	-414,229	0	0	0	-414,229	0	-414,229
G-OTX		Taxes Other than FIT	0	36,759	36,759	0	25,187	25,187	0	11,572	11,572
TOTAL ADMIN & GENERAL EXPENSES			2,121,466	19,514,605	21,636,071	1,785,599	13,371,019	15,156,618	335,867	6,143,586	6,479,453
TOTAL EXPENSES BEFORE FIT			336,950,950	31,165,791	368,116,741	236,074,007	21,214,997	257,289,004	100,876,943	9,950,794	110,827,737
NET OPERATING INCOME BEFORE FIT					29,808,946			17,497,325			
G-FIT	FEDERAL INCOME TAX							-3,954,847			
G-FIT	DEFERRED FEDERAL INCOME TAX							8,959,575			
G-FIT	AMORTIZED INVESTMENT TAX CREDIT							-28,000			
GAS NET OPERATING INCOME					21,179,295			12,520,597			

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.451%	33.549%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.058%	31.942%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.527%	30.473%
G-ALL	10	Actual Annual Throughput	100.000%	67.552%	32.448%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-804-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	240,621,980	0	240,621,980	166,167,028	0	166,167,028	74,454,952	0	74,454,952
1	804001	Pipeline Demand Costs	27,192,580	0	27,192,580	18,942,606	0	18,942,606	8,249,974	0	8,249,974
99	804010	Gas Costs - Fixed Hedge	571,292	0	571,292	389,813	0	389,813	181,479	0	181,479
99	804014	GTI Contributions	42,995	0	42,995	45,332	0	45,332	-2,337	0	-2,337
99	804017	Transaction Fees	113,688	0	113,688	78,740	0	78,740	34,948	0	34,948
99	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,160,931	0	1,160,931	788,291	0	788,291	372,640	0	372,640
6	804700	Gas Costs - Offsystem Bookout	8,989,299	5,814,277	14,803,576	6,207,842	4,042,492	10,250,334	2,781,457	1,771,785	4,553,242
6	804711	Gas Costs - Offsystem Bookout Offset	0	-7,017,954	-7,017,954	0	-4,879,373	-4,879,373	0	-2,138,581	-2,138,581
6	804730	Gas Costs - Intracompany LDC Gas	15,799,350	1,203,677	17,003,027	11,040,474	836,881	11,877,355	4,758,876	366,796	5,125,672
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	-22,955,400	0	-22,955,400	-15,913,996	0	-15,913,996	-7,041,404	0	-7,041,404
99	805120	Gas Expense - Rate Deferrals	9,896,735	0	9,896,735	6,477,341	0	6,477,341	3,419,394	0	3,419,394
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	281,433,450	0	281,433,450	194,223,471	0	194,223,471	87,209,979	0	87,209,979

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	69.527%	30.473%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/6/2011

PRINT TIME: 10:21 AM

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-903-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	867,369	3,610,263	4,477,632	606,803	2,399,056	3,005,859	260,566	1,211,207	1,471,773
12	903920	Accts Rec Sold - Program Fees	0	36,961	36,961	0	24,039	24,039	0	12,922	12,922
12	903930	Accts Rec Sold - Maturity Yield Fees	0	751	751	0	488	488	0	263	263
Total Account 903			867,369	3,647,975	4,515,344	606,803	2,423,583	3,030,386	260,566	1,224,392	1,484,958

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.451%	33.549%
G-ALL	12	Net Gas Plant	100.000%	65.040%	34.960%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-908-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	139,459	234,191	373,650	89,184	155,622	244,806	50,275	78,569	128,844
99	908600	Customer Service & Info Expense	13,976,851	0	13,976,851	10,083,744	0	10,083,744	3,893,107	0	3,893,107
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	405,570	0	405,570	230,087	0	230,087	175,483	0	175,483
99	908990	DSM Amortization	148,837	0	148,837	47,693	0	47,693	101,144	0	101,144
Total Account 908			14,888,043	234,191	15,122,234	10,668,034	155,622	10,823,656	4,220,009	78,569	4,298,578

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.451%	33.549%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis		Report ID: G-FIT-12A			
Ref/Basis	Description		System	Washington	Idaho
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue		397,925,687	274,786,329	123,139,358
G-OPS	Operating & Maintenance Expense		338,361,028	233,964,564	104,396,464
G-OPS	Book Depreciation & Amortization		14,203,594	9,725,907	4,477,687
G-OTX	Taxes Other than FIT		15,552,119	13,598,533	1,953,586
	Net Operating Income Before FIT		29,808,946	17,497,325	12,311,621
G-INT	Less: Interest Expense		9,395,509	6,043,135	3,352,374
G-SCM	Add: Schedule M Additions		3,540,524	1,444,811	2,095,713
G-SCM	Less: Schedule M Deductions		37,408,730	24,198,563	13,210,167
	Taxable Net Operating Income		-13,454,769	-11,299,562	-2,155,207
	Percent		35%	35%	35%
	Total Federal Income Tax		-4,709,169	-3,954,847	-754,322
G-DTE	Deferred FIT		13,384,212	8,959,575	4,424,637
99	411400 Amortized Investment Tax Credit		-45,392	-28,000	-17,392
	Total FIT/Deferred FIT & ITC		8,629,651	4,976,728	3,652,923
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
		EFFECTIVE TAX RATE	0.4227	0.4345	0.4077

GAS SCHEDULE M ITEMS For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-SCM-12A
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***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	10,857,141	3,405,034	14,262,175	7,032,070	2,338,189	9,370,259	3,825,071	1,066,845	4,891,916
12	997001	Contributions In Aid of Construction	0	487,155	487,155	0	316,846	316,846	0	170,309	170,309
2	997002	Injuries and Damages	0	-582,000	-582,000	0	-386,745	-386,745	0	-195,255	-195,255
12	997003	Salvage	0	51,669	51,669	0	33,606	33,606	0	18,063	18,063
4	997005	FAS106 Current Retiree Medical Accrual	0	69,905	69,905	0	47,898	47,898	0	22,007	22,007
6	997008	DSM Book Amortization	0	148,837	148,837	0	103,482	103,482	0	45,355	45,355
99	997010	Deferred Gas Credit and Refunds	-13,049,489	0	-13,049,489	-9,427,478	0	-9,427,478	-3,622,011	0	-3,622,011
4	997015	Airplane Lease Payments	0	93,849	93,849	0	64,303	64,303	0	29,546	29,546
12	997016	1992 Redemptions	0	-2,052,155	-2,052,155	0	-1,334,722	-1,334,722	0	-717,433	-717,433
4	997020	FAS87 Current Pension Accrual	0	-642,798	-642,798	0	-440,432	-440,432	0	-202,366	-202,366
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	345,237	0	345,237	345,237	0	345,237	0	0	0
12	997032	Interest Rate Swaps	0	115,594	115,594	0	75,182	75,182	0	40,412	40,412
99	997033	DSM Tariff Rider	5,287,988	0	5,287,988	3,415,844	0	3,415,844	1,872,144	0	1,872,144
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-2,619,565	-2,619,565	0	-1,817,978	-1,817,978	0	-801,587	-801,587
99	997065	Amortization of Unbilled Revenue Add-Ins	370,110	0	370,110	230,087	0	230,087	140,023	0	140,023
11	997080	Book Transportation Depreciation	0	928,064	928,064	0	606,425	606,425	0	321,639	321,639
4	997081	Deferred Compensation	0	174,688	174,688	0	119,693	119,693	0	54,995	54,995
4	997082	Meal Disallowances	0	83,462	83,462	0	57,186	57,186	0	26,276	26,276
4	997083	Paid Time Off	0	117,340	117,340	0	80,399	80,399	0	36,941	36,941
2	997084	Customer Uncollectibles	0	-105,103	-105,103	0	-69,842	-69,842	0	-35,261	-35,261
TOTAL SCHEDULE M ADDITIONS			3,866,548	-326,024	3,540,524	1,651,321	-206,510	1,444,811	2,215,227	-119,514	2,095,713
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	36,964,597	36,964,597	0	24,153,777	24,153,777	0	12,810,820	12,810,820
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	378,769	0	378,769	0	0	0	378,769	0	378,769
TOTAL SCHEDULE M DEDUCTIONS			378,769	37,029,961	37,408,730	0	24,198,563	24,198,563	378,769	12,831,398	13,210,167

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.451%	33.549%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.058%	31.942%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.527%	30.473%
G-ALL	11	Book Depreciation	100.000%	65.343%	34.657%
G-ALL	12	Net Gas Plant	100.000%	65.040%	34.960%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-DTE-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	10,695,880	6,987,725	3,708,155
99	410100	Deferred Federal Income Tax Exp	2,656,722	1,947,100	709,622
		SUBTOTAL	13,352,602	8,934,825	4,417,777
14	411100	Deferred Federal Income Tax Expense - Allocated	161,148	105,280	55,868
99	411100	Deferred Federal Income Tax Exp	-129,538	-80,530	-49,008
		SUBTOTAL	31,610	24,750	6,860
		Total Deferred Federal Income Tax Expense	13,384,212	8,959,575	4,424,637

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.331%	34.669%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		5.930%	6.600%
	Total Cost of Debt		3.173%	3.300%
	Total Weighted Cost		3.173%	3.300%
G-APL	Net Rate Base	292,042,026	190,454,942	101,587,084
	Interest Deduction for FIT Calculation	9,395,509	6,043,135	3,352,374
1	From ID GRC (AVU-G-09-1) - Cap Structure Non-specific in AVU-G-10-01			
2	From last WA GRC (UG-100468)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-OTX-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408170	UNDERGROUND STORAGE R&P Property Tax	0	165,434	165,434	0	114,811	114,811	0	50,623	50,623
99	408110	DISTRIBUTION State Excise Tax	6,026,188	0	6,026,188	6,026,188	0	6,026,188	0	0	0
99	408120	Municipal Occupation & License Tax	6,996,163	0	6,996,163	5,735,301	0	5,735,301	1,260,862	0	1,260,862
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	2,455,180	0	2,455,180	1,697,046	0	1,697,046	758,134	0	758,134
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-127,605	0	-127,605	0	0	0	-127,605	0	-127,605
		TOTAL	15,349,926	0	15,349,926	13,458,535	0	13,458,535	1,891,391	0	1,891,391
4	408170	ADMINISTRATIVE & GENERAL R&P Property Tax	0	36,759	36,759	0	25,187	25,187	0	11,572	11,572
		TOTAL TAXES OTHER THAN FIT	15,349,926	202,193	15,552,119	13,458,535	139,998	13,598,533	1,891,391	62,195	1,953,586
FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2010			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	28,500,615		165,434	19,779,427	6.594%	121,417	8,721,188	5.394%	44,017
G-ALL		Distribution	426,672,871		2,455,180	276,451,724	92.164%	1,697,046	150,221,147	92.904%	758,134
G-ALL		General	6,476,242		36,759	3,723,680	1.242%	22,870	2,752,562	1.702%	13,889
		TOTAL	461,649,728		2,657,373	299,954,831	100.000%	1,841,333	161,694,897	100.000%	816,040

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%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-APL-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	290,613,695	44,046,912	334,660,607	187,315,241	30,347,320	217,662,561	103,298,454	13,699,592	116,998,046
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	282900	Deferred FIT - Gas Plant In Service	0	-53,511,027	-53,511,027	0	-34,803,572	-34,803,572	0	-18,707,455	-18,707,455
4	282900	Deferred FIT - Common Plant (282900 from C-DTX)	0	-3,751,086	-3,751,086	0	-2,557,444	-2,557,444	0	-1,193,642	-1,193,642
12	190180	FAS 109 ITC	0	154,010	154,010	0	100,168	100,168	0	53,842	53,842
12	283850	Gas portion of Bond Redemptions	0	-988,593	-988,593	0	-642,981	-642,981	0	-345,612	-345,612
4	190850	Gain on Sale of General Office Bldg--GAS	0	26,710	26,710	0	18,301	18,301	0	8,409	8,409
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-58,069,986	-58,069,986	0	-37,885,528	-37,885,528	0	-20,184,458	-20,184,458
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	2,178,125	2,178,125	0	1,511,619	1,511,619	0	666,506	666,506
1	164100	Gas Inventory--Jackson Prairie	0	13,277,378	13,277,378	0	9,214,500	9,214,500	0	4,062,878	4,062,878
99	186710	DSM Programs	72,160	0	72,160	4,040	0	4,040	68,120	0	68,120
4	253850	Gain on Sale of General Office Building	0	-76,258	-76,258	0	-52,250	-52,250	0	-24,008	-24,008
		TOTAL OTHER ADJUSTMENTS	72,160	15,379,245	15,451,405	4,040	10,673,869	10,677,909	68,120	4,705,376	4,773,496
		NET RATE BASE	290,685,855	1,356,171	292,042,026	187,319,281	3,135,661	190,454,942	103,366,574	-1,779,490	101,587,084

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%	65.040%	34.960%
G-ALL	13	Net Gas General Plant	100.000%	67.901%	32.099%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS UTILITY PLANT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	1,088,162	40,607	1,128,769	919,712	27,823	947,535	168,450	12,784	181,234
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	6,353,373	6,353,373	0	4,353,204	4,353,204	0	2,000,169	2,000,169
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	1,475,817	1,475,817	0	1,011,200	1,011,200	0	464,617	464,617
TOTAL INTANGIBLE PLANT--SOFTWARE			1,088,162	7,869,797	8,957,959	919,712	5,392,227	6,311,939	168,450	2,477,570	2,646,020
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
1	351XXX	Structures & Improvements	0	1,294,860	1,294,860	0	898,633	898,633	0	396,227	396,227
1	352XXX	Wells	0	12,398,484	12,398,484	0	8,604,548	8,604,548	0	3,793,936	3,793,936
1	353000	Lines	0	1,051,163	1,051,163	0	729,507	729,507	0	321,656	321,656
1	354000	Compressor Station Equipment	0	11,245,745	11,245,745	0	7,804,547	7,804,547	0	3,441,198	3,441,198
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,606	120,606	0	53,178	53,178
1	356000	Purification Equipment	0	407,618	407,618	0	282,887	282,887	0	124,731	124,731
1	357000	Other Equipment	0	1,456,186	1,456,186	0	1,010,593	1,010,593	0	445,593	445,593
TOTAL UNDERGROUND STORAGE PLANT			0	28,500,615	28,500,615	0	19,779,427	19,779,427	0	8,721,188	8,721,188
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	671,743	22,255	693,998	455,370	15,473	470,843	216,373	6,782	223,155
6	376000	Mains	210,777,680	2,512,520	213,290,200	134,381,228	1,746,880	136,128,108	76,396,452	765,640	77,162,092
6	378000	Measuring & Reg Station Equip-General	4,809,585	57,440	4,867,025	2,956,011	39,936	2,995,947	1,853,574	17,504	1,871,078
6	379000	Measuring & Reg Station Equip-City Gate	5,810,883	60,968	5,871,851	1,666,142	42,389	1,708,531	4,144,741	18,579	4,163,320
6	380000	Services	136,596,518	0	136,596,518	90,304,938	0	90,304,938	46,291,580	0	46,291,580
6	381000	Meters	58,500,507	0	58,500,507	39,019,249	0	39,019,249	19,481,258	0	19,481,258
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,720,894	0	2,720,894	2,121,862	0	2,121,862	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			420,037,013	2,653,183	422,690,196	270,966,198	1,844,678	272,810,876	149,070,815	808,505	149,879,320
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,150	854,241	1,521,391	575,661	585,309	1,160,970	91,489	268,932	360,421
4	390XXX	Structures & Improvements	2,509,169	9,722,504	12,231,673	1,563,158	6,661,665	8,224,823	946,011	3,060,839	4,006,850
4	391XXX	Office Furniture & Equipment	0	7,428,984	7,428,984	0	5,090,191	5,090,191	0	2,338,793	2,338,793
4	392XXX	Transportation Equipment	5,184,089	1,319,453	6,503,542	3,830,155	904,063	4,734,218	1,353,934	415,390	1,769,324
4	393000	Stores Equipment	157,314	232,758	390,072	115,033	159,481	274,514	42,281	73,277	115,558
4	394000	Tools, Shop & Garage Equipment	1,471,607	2,071,136	3,542,743	1,018,009	1,419,101	2,437,110	453,598	652,035	1,105,633
4	395000	Laboratory Equipment	121,830	298,397	420,227	91,886	204,456	296,342	29,944	93,941	123,885
4	396XXX	Power Operated Equipment	3,932,769	670,876	4,603,645	2,975,663	459,671	3,435,334	957,106	211,205	1,168,311
4	397XXX	Communications Equipment	1,721,911	4,013,382	5,735,293	553,231	2,749,889	3,303,120	1,168,680	1,263,493	2,432,173
4	398000	Miscellaneous Equipment	536	85,689	86,225	230	58,712	58,942	306	26,977	27,283
TOTAL GENERAL PLANT			15,766,375	26,697,420	42,463,795	10,723,026	18,292,538	29,015,564	5,043,349	8,404,882	13,448,231
TOTAL PLANT IN SERVICE			436,891,550	65,721,015	502,612,565	282,608,936	45,308,870	327,917,806	154,282,614	20,412,145	174,694,759

GAS UTILITY PLANT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	436,891,550	65,721,015	502,612,565	282,608,936	45,308,870	327,917,806	154,282,614	20,412,145	174,694,759
		ACCUMULATED DEPRECIATION									
G-ADP	108X05	Distribution	139,818,278	883,608	140,701,886	90,765,380	614,347	91,379,727	49,052,898	269,261	49,322,159
G-ADP	108X06	General Plant - Non-Transportation	5,396,684	5,329,951	10,726,635	3,782,468	3,651,976	7,434,444	1,614,216	1,677,975	3,292,191
G-ADP	108X07	General Plant - Transportation	976,140	77,210	1,053,350	693,651	52,903	746,554	282,489	24,307	306,796
G-ADP	108X08	Underground Storage	0	11,561,369	11,561,369	0	8,023,590	8,023,590	0	3,537,779	3,537,779
		TOTAL ACCUMULATED DEPRECIATION	146,191,102	17,852,138	164,043,240	95,241,499	12,342,816	107,584,315	50,949,603	5,509,322	56,458,925
		ACCUMULATED AMORTIZATION									
4	111X30	Intangible Plant--Limited-Term Plant (C-AAM)	84,890	5,668	90,558	50,333	3,884	54,217	34,557	1,784	36,341
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	0	2,602,893	2,602,893	0	1,783,450	1,783,450	0	819,443	819,443
4	111X32	Intangible Plant--PC Software (C-AAM)	0	1,189,123	1,189,123	0	814,763	814,763	0	374,360	374,360
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	1,863	24,281	26,144	1,863	16,637	18,500	0	7,644	7,644
		TOTAL ACCUMULATED AMORTIZATION	86,753	3,821,965	3,908,718	52,196	2,618,734	2,670,930	34,557	1,203,231	1,237,788
		NET GAS UTILITY PLANT	290,613,695	44,046,912	334,660,607	187,315,241	30,347,320	217,662,561	103,298,454	13,699,592	116,998,046

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%	69.527%	30.473%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-AMT-12A Gas North Copy
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas	
99	404X30	Limited-Term Plant	Utility 0	95,310	95,310	0	0
99			Utility 1	0	0	0	0
7			Utility 7	0	0	0	0
9			Utility 9	9,703	7,673	2,030	0
		TOTAL		105,013	102,983	2,030	0
99	404X31	Mainframe Software	Utility 0	157,688	157,688	0	0
99			Utility 1	0	0	0	0
7			Utility 7	5,815,191	4,209,209	1,132,625	473,357
8			Utility 8	197,805	0	139,601	58,204
9			Utility 9	0	0	0	0
		TOTAL		6,170,684	4,366,897	1,272,226	531,561
99	404X32	PC Software	Utility 0	60,828	60,828	0	0
99			Utility 1	3,867	0	3,867	0
7			Utility 7	616,958	446,573	120,165	50,220
8			Utility 8	55,096	0	38,884	16,212
9			Utility 9	0	0	0	0
		TOTAL		736,749	507,401	162,916	66,432
99	404X50	Leasehold Improvements	Utility 0	0	0	0	0
99			Utility 1	0	0	0	0
7			Utility 7	10,304	7,458	2,007	839
		TOTAL		10,304	7,458	2,007	839
		TOTAL		7,022,750	4,984,739	1,439,179	598,832

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-12A Gas North Copy
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	8,614,301	6,235,290	1,677,807	701,204
8	Utility 8	143,225	0	101,081	42,144
9	Utility 9	479,986	379,549	100,437	0
9	Utility 9 - Washington	99,950	79,035	20,915	0
9	Utility 9 - Idaho	412,621	326,280	86,341	0
	Total	9,750,083	7,020,154	1,986,581	743,348
7	403X70 Utility 7	6,930	5,016	1,350	564
9	Utility 9	15,427	12,199	3,228	0
	Total	22,357	17,215	4,578	564

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Gas North Copy

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	39,907,808	39,907,808		
99	108X06	Utility 1 - Allocated	625,146		625,146	
99	108X06	Utility 1 - Washington	2,409,524		2,409,524	
99	108X06	Utility 1 - Idaho	832,275		832,275	
99	108X06	Utility 2 - Oregon	2,332,219			2,332,219
7	108X06	Utility 7	14,737,032	10,667,106	2,870,332	1,199,594
8	108X06	Utility 8	976,305	0	689,027	287,278
9	108X06	Utility 9	15,772,186	12,471,856	3,300,330	0
Total			77,592,495	63,046,770	10,726,634	3,819,091

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,648,868	5,648,868	0	0
99	108X07	Utility 1 - Allocated	222,870	0	222,870	0
99	108X07	Utility 1 - Washington	469,531	0	469,531	0
99	108X07	Utility 1 - Idaho	203,265	0	203,265	0
99	108X07	Utility 2 - Oregon	1,035,962	0	0	1,035,962
7	108X07	Utility 7	11,188	8,098	2,179	911
9	108X07	Utility 9	743,153	587,648	155,505	0
Total			8,334,837	6,244,614	1,053,350	1,036,873

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT
For Twelve Months Ended April 30, 2011
Average of Monthly Averages Basis

Report ID:
C-GPL-12A Gas North Copy

		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	477,164	477,164	0	0	477,164	0	0	477,164
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7		Utility 7	4,076,558	0	0	2,950,735	2,950,735	0	0	793,991	793,991	0	331,832	331,832
9		Utility 9 - Wa	470,210	372,214	0	0	372,214	98,496	0	0	98,496	0	0	98,496
9		Utility 9 - Idaho	437,224	0	345,735	0	345,735	0	91,489	0	91,489	0	0	91,489
9		Utility 9 - Allocated	287,929	0	0	227,680	227,680	0	0	60,249	60,249	0	0	60,249
		TOTAL ACCOUNT	6,346,341	372,214	447,642	3,201,189	4,021,045	575,660	91,489	854,240	1,521,389	472,075	331,832	803,907
	390XXX	Structures & Improvements												
99		Utility 0	3,557,174	502,186	2,428,713	1,626,275	3,557,174	0	0	0	0	0	0	0
99		Utility 1	1,123,703	0	0	0	1,123,703	1,123,703	0	0	1,123,703	0	0	1,123,703
99		Utility 2	3,393,937	0	0	0	0	0	0	0	0	3,393,937	0	3,393,937
7		Utility 7	44,601,786	0	0	32,284,111	32,284,111	0	0	8,687,090	8,687,090	0	3,630,585	3,630,585
9		Utility 9 - Wa	2,100,144	1,660,689	0	0	1,660,689	439,455	0	0	439,455	0	0	439,455
9		Utility 9 - Idaho	4,520,962	0	3,574,951	0	3,574,951	0	946,011	0	946,011	0	0	946,011
9		Utility 9 - Allocated	4,948,214	0	0	3,912,800	3,912,800	0	0	1,035,414	1,035,414	0	0	1,035,414
		TOTAL ACCOUNT	64,245,920	2,162,875	5,003,664	37,823,186	44,989,725	1,563,158	946,011	9,722,504	12,231,673	3,393,937	3,630,585	7,024,522
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,927,288	124,546	0	1,802,742	1,927,288	0	0	0	0	0	0	0
7		Utility 7	36,718,893	0	0	26,578,236	26,578,236	0	0	7,151,739	7,151,739	0	2,988,918	2,988,918
8		Utility 8	392,838	0	0	0	0	0	0	277,245	277,245	0	115,593	115,593
		TOTAL ACCOUNT	39,039,019	124,546	0	28,380,978	28,505,524	0	0	7,428,984	7,428,984	0	3,104,511	3,104,511
	392XXX	Transportation Equipment												
99		Utility 0	15,329,623	7,259,027	2,642,847	5,427,754	15,329,623	0	0	0	0	0	0	0
99		Utility 1	5,748,049	0	0	0	5,748,049	3,555,173	1,195,439	997,437	5,748,049	0	0	5,748,049
99		Utility 2	2,205,668	0	0	0	2,205,668	0	0	0	2,205,668	0	0	2,205,668
7		Utility 7	501,819	0	0	363,232	363,232	0	0	97,739	97,739	0	40,848	40,848
9		Utility 9 - Wa	1,314,133	1,039,151	0	0	1,039,151	274,982	0	0	274,982	0	0	274,982
9		Utility 9 - Idaho	757,443	0	598,948	0	598,948	0	158,495	0	158,495	0	0	158,495
9		Utility 9 - Allocated	1,071,815	0	0	847,538	847,538	0	0	224,277	224,277	0	0	224,277
		TOTAL ACCOUNT	26,928,550	8,298,178	3,241,790	6,638,524	18,178,492	3,830,155	1,353,934	1,319,453	6,503,542	2,205,668	40,848	2,246,516

COMMON GENERAL PLANT
For Twelve Months Ended April 30, 2011
Average of Monthly Averages Basis

Report ID:
C-GPL-12A

Gas North Copy

		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	394,981	10,739	14,745	369,497	394,981	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	147,007	116,246	0	0	116,246	30,761	0	0	30,761	0	0	0
9		Utility 9 - Idaho	202,060	0	159,779	0	159,779	0	42,281	0	42,281	0	0	0
9		Utility 9 - Allocated	1,112,340	0	0	879,583	879,583	0	0	232,757	232,757	0	0	0
		TOTAL ACCOUNT	1,997,886	126,985	174,524	1,249,080	1,550,589	115,032	42,281	232,757	390,070	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,360,471	1,248,092	414,875	1,697,504	3,360,471	0	0	0	0	0	0	0
99		Utility 1	1,883,663	0	0	0	0	1,009,308	451,629	422,726	1,883,663	0	0	0
99		Utility 2	927,450	0	0	0	0	0	0	0	0	927,450	0	927,450
7		Utility 7	4,253,878	0	0	3,079,084	3,079,084	0	0	828,528	828,528	0	346,266	346,266
8		Utility 8	1,074,679	0	0	0	0	0	0	758,455	758,455	0	316,224	316,224
9		Utility 9 - Wa	41,581	32,880	0	0	32,880	8,701	0	0	8,701	0	0	0
9		Utility 9 - Idaho	9,409	0	7,440	0	7,440	0	1,969	0	1,969	0	0	0
9		Utility 9 - Allocated	293,564	0	0	232,136	232,136	0	0	61,428	61,428	0	0	0
		TOTAL ACCOUNT	11,844,695	1,280,972	422,315	5,008,724	6,712,011	1,018,009	453,598	2,071,137	3,542,744	927,450	662,490	1,589,940
	395000	Laboratory Equipment												
99		Utility 0	1,273,999	202,748	120,415	950,836	1,273,999	0	0	0	0	0	0	0
99		Utility 1	272,102	0	0	0	0	88,549	28,879	154,674	272,102	0	0	0
99		Utility 2	250,234	0	0	0	0	0	0	0	0	250,234	0	250,234
7		Utility 7	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	28,951	28,951
8		Utility 8	35,276	0	0	0	0	0	0	24,896	24,896	0	10,380	10,380
9		Utility 9 - Wa	15,946	12,609	0	0	12,609	3,337	0	0	3,337	0	0	0
9		Utility 9 - Idaho	5,090	0	4,025	0	4,025	0	1,065	0	1,065	0	0	0
9		Utility 9 - Allocated	236,819	0	0	187,265	187,265	0	0	49,554	49,554	0	0	0
		TOTAL ACCOUNT	2,445,130	215,357	124,440	1,395,541	1,735,338	91,886	29,944	298,397	420,227	250,234	39,331	289,565
	396XXX	Power Operated Equipment												
99		Utility 0	32,702,417	15,260,388	8,033,581	9,408,448	32,702,417	0	0	0	0	0	0	0
99		Utility 1	4,112,934	0	0	0	0	2,831,229	848,674	433,031	4,112,934	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099
9		Utility 9 - Wa	690,246	545,812	0	0	545,812	144,434	0	0	144,434	0	0	0
9		Utility 9 - Idaho	518,194	0	409,762	0	409,762	0	108,432	0	108,432	0	0	0
9		Utility 9 - Allocated	620,961	0	0	491,025	491,025	0	0	129,936	129,936	0	0	0
		TOTAL ACCOUNT	39,242,623	15,806,200	8,443,343	10,300,501	34,550,044	2,975,663	957,106	670,877	4,603,646	43,834	45,099	88,933

COMMON GENERAL PLANT
For Twelve Months Ended April 30, 2011
Average of Monthly Averages Basis

Report ID:
C-GPL-12A Gas North Copy

		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	40,752,935	5,610,408	2,248,795	32,893,732	40,752,935	0	0	0	0	0	0	0
99		Utility 1	778,902	0	0	0	0	456,059	322,843	0	778,902	0	0	0
99		Utility 2	651,444	0	0	0	0	0	0	0	0	651,444	0	651,444
7		Utility 7	9,456,065	0	0	6,844,583	6,844,583	0	0	1,841,758	1,841,758	0	769,724	769,724
8		Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	272,499
9		Utility 9 - Wa	464,383	367,211	0	0	367,211	97,172	0	0	97,172	0	0	0
9		Utility 9 - Idaho	4,042,230	0	3,196,393	0	3,196,393	0	845,837	0	845,837	0	0	0
9		Utility 9 - Allocated	7,254,687	0	0	5,736,644	5,736,644	0	0	1,518,043	1,518,043	0	0	0
		TOTAL ACCOUNT	64,326,726	5,977,619	5,445,188	45,474,959	56,897,766	553,231	1,168,680	4,013,382	5,735,293	651,444	1,042,223	1,693,667
	398000	Miscellaneous Equipment												
99		Utility 0	9,193	0	2,299	6,894	9,193	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	1,479	0	0	0	0	0	0	0	0	1,479	0	1,479
7		Utility 7	433,203	0	0	313,565	313,565	0	0	84,375	84,375	0	35,263	35,263
9		Utility 9 - Wa	1,099	869	0	0	869	230	0	0	230	0	0	0
9		Utility 9 - Idaho	1,463	0	1,157	0	1,157	0	306	0	306	0	0	0
9		Utility 9 - Allocated	6,279	0	0	4,965	4,965	0	0	1,314	1,314	0	0	0
		TOTAL ACCOUNT	452,716	869	3,456	325,424	329,749	230	306	85,689	86,225	1,479	35,263	36,742
		TOTAL GENERAL PLANT	256,869,606	34,365,815	23,306,362	139,798,106	197,470,283	10,723,024	5,043,349	26,697,420	42,463,793	8,003,348	8,932,182	16,935,530

ALLOCATION RATIOS:

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

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	28,500,615	28,500,615	0	19,779,427	19,779,427	0	8,721,188	8,721,188
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
		Depreciable Underground Storage Plant	0	28,027,840	28,027,840	0	19,451,321	19,451,321	0	8,576,519	8,576,519
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08	Accumulated Depreciation	0	11,561,369	11,561,369						
	403X80	Depreciation Expense	0	509,813	509,813						
JURISDICTIONAL ALLOCATION:											
1	108X08	Accumulated Depreciation	0	11,561,369	11,561,369	0	8,023,590	8,023,590	0	3,537,779	3,537,779
1	403X80	Depreciation Expense	0	509,813	509,813	0	353,810	353,810	0	156,003	156,003
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	420,037,013	2,653,183	422,690,196	270,966,198	1,844,678	272,810,876	149,070,815	808,505	149,879,320
G-PLT	374000	Less: Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	419,952,043	2,653,183	422,605,226	270,905,898	1,844,678	272,750,576	149,046,145	808,505	149,854,650
		Percentage		0.628%	100.000%	64.509%			34.863%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation	139,818,278	883,608	140,701,886						
	403X50	Depreciation Expense	9,871,740	62,386	9,934,126						
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	139,818,278	883,608	140,701,886	90,765,380	614,347	91,379,727	49,052,898	269,261	49,322,159
6	403X50	Depreciation Expense	9,871,740	62,386	9,934,126	6,408,406	43,375	6,451,781	3,463,334	19,011	3,482,345
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	15,766,375	26,697,420	42,463,795	10,723,026	18,292,538	29,015,564	5,043,349	8,404,882	13,448,231
G-PLT	389XXX	Less: Land and Land Rights	667,150	854,241	1,521,391	575,661	585,309	1,160,970	91,489	268,932	360,421
G-PLT	392XXX	Less: Transportation	5,184,089	1,319,453	6,503,542	3,830,155	904,063	4,734,218	1,353,934	415,390	1,769,324
		Depreciable Non-Transportation General Plant	9,915,136	24,523,726	34,438,862	6,317,210	16,803,166	23,120,376	3,597,926	7,720,560	11,318,486
		Percentage		71.210%	100.000%	18.343%			10.447%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X06	Accumulated Depreciation	5,396,684	5,329,951	10,726,635						
	403X60	Depreciation Expense	933,439	1,386,852	2,320,311						
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation - Common Allocated	2,154,885	5,329,951	7,484,836	1,372,944	3,651,976	5,024,920	781,941	1,677,975	2,459,916
4	108X06	Accumulated Depreciation - Direct	3,241,799	0	3,241,799	2,409,524	0	2,409,524	832,275	0	832,275
4	403X60	Depreciation Expense - Common Allocated	560,700	1,386,852	1,947,552	357,239	950,243	1,307,482	203,461	436,609	640,070
4	403X60	Depreciation Expense - WA Allocated	20,915	0	20,915	20,915	0	20,915	0	0	0
4	403X60	Depreciation Expense - ID Allocated	86,341	0	86,341	0	0	0	86,341	0	86,341
4	403X60	Depreciation Expense - Direct	265,503	0	265,503	204,139	0	204,139	61,364	0	61,364

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Depreciable Transportation General Plant	5,184,089	1,319,453	6,503,542	3,830,155	904,063	4,734,218	1,353,934	415,390	1,769,324
		Percentage		20.289%	100.000%	58.893%			20.818%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
4	108X07	Accumulated Depreciation	976,140	77,210	1,053,350						
4	403X70	Depreciation Expense	25,835	6,576	32,411						
JURISDICTIONAL ALLOCATION:											
	108X07	Accumulated Depreciation - Common Allocated	303,344	77,210	380,554	224,120	52,903	277,023	79,224	24,307	103,531
	108X07	Accumulated Depreciation - Direct	672,796	0	672,796	469,531	0	469,531	203,265	0	203,265
	403X70	Depreciation Expense	25,835	6,576	32,411	19,088	4,506	23,594	6,747	2,070	8,817

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%	69.527%	30.473%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-IPL-12A	Gas North Copy
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	2,230,201	0	0	2,230,201	2,230,201	0	0	0	0	0	0	0
99		Utility 1	1,088,162	0	0	0	0	919,712	168,450	0	1,088,162	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,451	153,451	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,512,421	0	0	2,383,652	2,383,652	919,712	168,450	40,607	1,128,769	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	905,361	115,992	0	789,369	905,361	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	29,036,131	0	0	21,017,223	21,017,223	0	0	5,655,367	5,655,367	0	2,363,541	2,363,541
8		Utility 8	989,026	0	0	0	0	0	0	698,005	698,005	0	291,021	291,021
		TOTAL ACCOUNT	30,976,958	115,992	0	21,806,592	21,922,584	0	0	6,353,372	6,353,372	46,440	2,654,562	2,701,002
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	495,706	0	0	495,706	495,706	0	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
7		Utility 7	6,258,284	0	0	4,529,934	4,529,934	0	0	1,218,926	1,218,926	0	509,424	509,424
8		Utility 8	336,597	0	0	0	0	0	0	237,553	237,553	0	99,044	99,044
		TOTAL ACCOUNT	7,111,155	0	0	5,025,640	5,025,640	0	0	1,475,816	1,475,816	1,231	608,468	609,699
		TOTAL	41,600,534	115,992	0	29,215,884	29,331,876	919,712	168,450	7,869,795	8,957,957	47,671	3,263,030	3,310,701

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Gas North Copy

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Accum Amort 111X20				
99		Utility 0	4,483,946	4,483,946	0	0
		Total	4,483,946	4,483,946	0	0
		Accum Amort 111X30				
99		Utility 0	650,195	650,195	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	31,850	0	0	31,850
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	27,087	21,419	5,668	0
		Total	709,132	671,614	5,668	31,850
		Accum Amort 111X31				
99		Utility 0	358,721	358,721	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	31,347	0	0	31,347
7		Utility 7	12,929,834	9,359,002	2,518,344	1,052,488
8		Utility 8	119,800	0	84,549	35,251
9		Utility 9	0	0	0	0
		Total	13,439,702	9,717,723	2,602,893	1,119,086
		Accum Amort 111X32				
99		Utility 0	386,411	386,411	0	0
99		Utility 1	9,114	0	9,114	0
99		Utility 2 - Oregon	198	0	0	198
7		Utility 7	4,903,382	3,549,215	955,032	399,135
8		Utility 8	318,777	0	224,977	93,800
9		Utility 9	0	0	0	0
		Total	5,617,882	3,935,626	1,189,123	493,133
		Accum Amort 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	39,212	0	0	39,212
7		Utility 7	110,837	80,227	21,588	9,022
8		Utility 8	0	0	0	0
9		Utility 9	12,870	10,177	2,693	0

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis			Report ID: C-AAM-12A		Gas North Copy			
Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas		
		Total	162,919	90,404	24,281	48,234		
		Accum Amort 111X70						
99		Utility 0	432	432	0	0		
		Total	432	432	0	0		
TOTAL Accumulated Amortization - Common Plant			24,414,013	18,899,745	3,821,965	1,692,303		
ALLOCATION RATIOS:								
G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%		
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%		
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%		
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%		

ACCUMULATED DEFERRED FIT NON-UTILITY SPECIFIC GENERAL PLANT For Twelve Months Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-12A Gas North Copy
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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	-17,380,529	-12,580,548	-3,385,206	-1,414,775
9	282900	Utility 9	-1,748,534	-1,382,653	-365,881	0
		Total	-19,129,063	-13,963,201	-3,751,087	-1,414,775

ALLOCATION RATIOS:

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