

RESULTS OF OPERATION

AVISTA UTILITIES

PRINT DATE: 7/19/2011

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GAS RATE OF RETURN For Twelve Months Ended May 31, 2011 Average of Monthly Averages Basis			Report ID: G-ROR-12A		
Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	20,922,212	12,355,059	8,567,153
		Adjustments			
		Adjusted Gas Net Operating Income	20,922,212	12,355,059	8,567,153
G-APL		Gas Net Adjusted Rate Base	292,184,820	190,654,626	101,530,194
		RATE OF RETURN	7.161%	6.480%	8.438%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011
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GAS ALLOCATION PERCENTAGES		Report ID:				
For Twelve Months Ended May 31, 2011		G-ALL-12A				
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	12/31/2010	100.000%	69.400%	30.600%
2		Number of Customers	05-31-2011	222,114	147,595	74,519
		Percent		100.000%	66.450%	33.550%
3	G-OPS	Direct Distribution Operating Expense		8,911,105	6,106,593	2,804,512
		Percent		100.000%	68.528%	31.472%
Jurisdictional Four Factor Allocator - Direct Method						
Allocation Rate Calculation - Updated 12/31/2010						
Direct O & M						
		Amount: Accounts 798 - 894		2,960,332	1,938,779	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
		Percentage		100.000%	66.467%	33.533%
Total Direct Plant						
		Percentage		298,884,304	189,804,990	109,079,314
		Percentage		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		28,726,937	19,936,494	8,790,443
G-PLT		Distribution		423,975,457	273,731,755	150,243,702
		Total Underground Storage/Dist Plant		452,702,394	293,668,249	159,034,145
5		Percent		100.000%	64.870%	35.130%
6	Input	Actual Therms Purchased	05-31-2011	272,732,668	189,855,685	82,876,983
		Percent		100.000%	69.612%	30.388%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 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/Oregon 4-Factor			57,557,639	50,620,200	3,943,320	2,994,119
Direct O & M Accts 500 - 894			57,769,575	39,717,113	14,983,974	3,068,488
Direct O & M Accts 901 - 935			1,276,412	787,265	489,147	XXXXXX
Direct O & M Accts 901 - 905 Utility 9 Only			0			
Adjustments			116,603,626	91,124,578	19,416,441	6,062,607
Total			100.000%	78.149%	16.652%	5.199%
Percentage						
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 Percentage		12/31/2010	678,123	358,982	223,040	96,101
			100.000%	52.937%	32.891%	14.172%
Net Direct Plant Percentage			2,417,505,829	1,947,783,110	317,785,902	151,936,817
			100.000%	80.570%	13.145%	6.285%
Total Percentages			400.000%	289.532%	77.908%	32.560%
Average (CD AA)			100.000%	72.383%	19.477%	8.140%
7						
Input		01-01-2011	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor			6,937,439	0	3,943,320	2,994,119
Direct O & M Accts 580 - 894			18,052,462	0	14,983,974	3,068,488
Direct O & M Accts 901 - 935			489,147	0	489,147	XXXXXX
Direct O & M Accts 901 - 905 Utility 9 Only			25,479,048	0	19,416,441	6,062,607
Total			100.000%	0.000%	76.206%	23.794%
Percentage						
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 Percentage		12/31/2010	319,141	0	223,040	96,101
			100.000%	0.000%	69.888%	30.112%
Net Direct Plant Percentage			464,005,775	0	312,801,546	151,204,229
			100.000%	0.000%	67.413%	32.587%
Total Percentages			400.000%	0.000%	282.299%	117.701%
Average (GD AA)			100.000%	0.000%	70.575%	29.425%
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GAS ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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		01-01-2011	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor		54,563,520	50,620,200	3,943,320	0
	Direct O & M Accts 580 - 894		54,701,087	39,717,113	14,983,974	0
	Direct O & M Accts 901 - 935		0	0	0	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	243,500,090	112,160,460	
	Percent		100.000%	67.552%	32.448%	
11	Book Depreciation		12,860,939	8,411,372	4,449,567	
	Percent		100.000%	65.402%	34.598%	
12	Net Gas Plant		336,071,633	218,728,960	117,342,673	
	Percent		100.000%	65.084%	34.916%	
13	G-PLT Net Gas General Plant		31,225,181	21,263,604	9,961,577	
	Percent		100.000%	68.098%	31.902%	
14	Net Allocated Schedule M's		-38,002,740	24,864,573	-13,138,167	
	Percent		100.000%	65.428%	34.572%	
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			19,936,494	8,790,443	
Input	Distribution			276,451,724	150,221,147	
Input	General			3,723,680	2,752,562	
	TOTAL			300,111,898	161,764,152	

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011

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GAS OPERATING STATEMENT For Twelve Months Ended May 31, 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	150,730,895	0	150,730,895	103,232,667	0	103,232,667	47,498,228	0	47,498,228
99	4812XX	Commercial - Firm & Interruptible	78,019,116	0	78,019,116	54,834,728	0	54,834,728	23,184,388	0	23,184,388
99	4813XX	Industrial-Firm	3,560,159	0	3,560,159	2,190,679	0	2,190,679	1,369,480	0	1,369,480
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	1,389,826	0	1,389,826	891,024	0	891,024	498,802	0	498,802
99	484000	Interdepartmental Revenue	330,613	0	330,613	294,436	0	294,436	36,177	0	36,177
TOTAL SALES TO ULTIMATE CUSTOMERS			234,030,609	0	234,030,609	161,443,534	0	161,443,534	72,587,075	0	72,587,075
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	151,687,197	0	151,687,197	104,629,280	0	104,629,280	47,057,917	0	47,057,917
99	488000	Miscellaneous Service Revenues	28,038	0	28,038	14,709	0	14,709	13,329	0	13,329
99	489300	Transportation For Others	3,869,510	0	3,869,510	3,419,587	0	3,419,587	449,923	0	449,923
99	493000	Rent from Gas Property	1,994	0	1,994	1,934	0	1,934	60	0	60
4	495000	Other Gas Revenues	8,551,739	58,691	8,610,430	5,913,333	40,214	5,953,547	2,638,406	18,477	2,656,883
TOTAL OTHER OPERATING REVENUES			164,138,478	58,691	164,197,169	113,978,843	40,214	114,019,057	50,159,635	18,477	50,178,112
TOTAL GAS REVENUES			398,169,087	58,691	398,227,778	275,422,377	40,214	275,462,591	122,746,710	18,477	122,765,187
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	279,656,581	0	279,656,581	193,472,517	1	193,472,518	86,184,064	-1	86,184,063
6	808XXX	Net Natural Gas Storage Transactions	4,680,149	0	4,680,149	3,277,205	0	3,277,205	1,402,944	0	1,402,944
6	811000	Gas Used for Products Extraction	-1,258,935	0	-1,258,935	873,571	0	-873,571	385,364	0	-385,364
10	813000	Other Gas Expenses	0	1,207,720	1,207,720	0	815,839	815,839	0	391,881	391,881
99	813010	Gas Technology Institute (GTI) Expenses	92,376	0	92,376	66,018	0	66,018	26,358	0	26,358
TOTAL PRODUCTION EXPENSES			283,170,171	1,207,720	284,377,891	195,942,169	815,840	196,758,009	87,228,002	391,880	87,619,882
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	9,158	9,158	0	6,356	6,356	0	2,802	2,802
1	824000	Other Expenses	0	320,234	320,234	0	222,242	222,242	0	97,992	97,992
1	837000	Other Equipment	0	319,946	319,946	0	222,043	222,043	0	97,903	97,903
TOTAL UNDERGROUND STORAGE OP. EXP			0	649,338	649,338	0	450,641	450,641	0	198,697	198,697
G-ADP		Depreciation Expense	0	516,612	516,612	0	358,529	358,529	0	158,083	158,083
1	404X40	Amortization Expense	0	228	228	0	158	158	0	70	70
G-OTX		Taxes Other Than FIT	0	166,817	166,817	0	115,771	115,771	0	51,046	51,046
TOTAL UNDERGROUND STORAGE EXP			0	1,332,995	1,332,995	0	925,099	925,099	0	407,896	407,896

RESULTS OF OPERATIONS

AVISTA UTILITIES

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GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended May 31, 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	176,587	700,505	877,092	113,475	480,042	593,517	63,112	220,463	283,575
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,096,704	356,644	2,453,348	1,533,304	244,401	1,777,705	563,400	112,243	675,643
3	875000	Measuring & Reg Sta Exp-General	119,720	0	119,720	72,662	0	72,662	47,058	0	47,058
3	876000	Measuring & Reg Sta Exp-Industrial	26,595	0	26,595	4,218	0	4,218	22,377	0	22,377
3	877000	Measuring & Reg Sta Exp-City Gate	252,228	0	252,228	112,767	0	112,767	139,461	0	139,461
3	878000	Meter & House Regulator Expenses	769,726	0	769,726	591,514	0	591,514	178,212	0	178,212
3	879000	Customer Installation Expenses	1,365,064	81,639	1,446,703	784,517	55,946	840,463	580,547	25,693	606,240
3	880000	Other Expenses	907,216	842,421	1,749,637	636,660	577,294	1,213,954	270,556	265,127	535,683
3	881000	Rents	60	17,618	17,678	60	12,073	12,133	0	5,545	5,545
MAINTENANCE											
3	885000	Supervision & Engineering	108,203	184	108,387	38,017	126	38,143	70,186	58	70,244
3	887000	Mains	1,761,678	2,758	1,764,436	1,315,662	1,890	1,317,552	446,016	868	446,884
3	889000	Measuring & Reg Sta Exp-General	171,555	0	171,555	99,650	0	99,650	71,905	0	71,905
3	890000	Measuring & Reg Sta Exp-Industrial	73,781	19,799	93,580	57,015	13,568	70,583	16,766	6,231	22,997
3	891000	Measuring & Reg Sta Exp-City Gate	135,987	115	136,102	70,487	79	70,566	65,500	36	65,536
3	892000	Services	683,755	384,837	1,068,592	531,946	263,721	795,667	151,809	121,116	272,925
3	893000	Meters & House Regulators	261,817	564,185	826,002	144,374	386,625	530,999	117,443	177,560	295,003
3	894000	Other Equipment	429	202,178	202,607	265	138,549	138,814	164	63,629	63,793
TOTAL DISTRIBUTION OPERATING EXP			8,911,105	3,172,883	12,083,988	6,106,593	2,174,314	8,280,907	2,804,512	998,569	3,803,081
G-ADP	Depreciation		9,903,937	62,389	9,966,326	6,431,270	43,430	6,474,700	3,472,667	18,959	3,491,626
G-OTX	Taxes Other Than FIT		15,649,357	0	15,649,357	13,731,456	0	13,731,456	1,917,901	0	1,917,901
TOTAL DISTRIBUTION EXPENSES			34,464,399	3,235,272	37,699,671	26,269,319	2,217,744	28,487,063	8,195,080	1,017,528	9,212,608
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	381,148	381,148	0	253,273	253,273	0	127,875	127,875
2	902000	Meter Reading Expenses	1,566,315	62,340	1,628,655	1,359,771	41,425	1,401,196	206,544	20,915	227,459
G-903	903XXX	Customer Records & Collection Expenses	871,906	3,661,849	4,533,755	613,254	2,432,835	3,046,089	258,652	1,229,014	1,487,666
2	904000	Uncollectible Accounts	0	921,801	921,801	0	612,537	612,537	0	309,264	309,264
2	905000	Misc Customer Accounts	0	78,992	78,992	0	52,490	52,490	0	26,502	26,502
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,438,221	5,106,130	7,544,351	1,973,025	3,392,560	5,365,585	465,196	1,713,570	2,178,766
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	14,961,278	218,168	15,179,446	10,661,585	144,973	10,806,558	4,299,693	73,195	4,372,888
2	909000	Advertising	6,820	621,671	628,491	6,820	413,100	419,920	0	208,571	208,571
2	910000	Misc Customer Service & Info Exp	0	97,483	97,483	0	64,777	64,777	0	32,706	32,706
TOTAL CUSTOMER SERVICE & INFO EXP			14,968,098	937,322	15,905,420	10,668,405	622,850	11,291,255	4,299,693	314,472	4,614,165

AVISTA UTILITIES

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RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended May 31, 2011		
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	4,099	4,099	0	2,724	2,724	0	1,375	1,375
2	913000	Advertising	96	259	355	96	172	268	0	87	87
2	916000	Miscellaneous Sales Expenses	58,666	11,201	69,867	56,790	7,443	64,233	1,876	3,758	5,634
TOTAL SALES EXPENSES			58,762	15,559	74,321	56,886	10,339	67,225	1,876	5,220	7,096
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	74,352	6,952,335	7,026,687	51,497	4,763,601	4,815,098	22,855	2,188,734	2,211,589
4	921000	Office Supplies & Expenses	293	1,104,984	1,105,277	293	757,113	757,406	0	347,871	347,871
4	922000	Admin. Expenses Transferred - Credit	229	30,241	-30,012	0	-20,721	-20,721	229	-9,520	-9,291
4	923000	Outside Services Employed	4,050	4,321,842	4,325,892	4,050	2,961,240	2,965,290	0	1,360,602	1,360,602
4	924000	Property Insurance Premium	0	294,140	294,140	0	201,539	201,539	0	92,601	92,601
4	925XXX	Injuries and Damages	0	950,130	950,130	0	651,010	651,010	0	299,120	299,120
4	926XXX	Employee Pensions and Benefits	55,610	233,710	289,320	55,610	160,133	215,743	0	73,577	73,577
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	728,604	295,487	1,024,091	475,102	202,462	677,564	253,502	93,025	346,527
4	930000	Miscellaneous General Expenses	50,730	824,319	875,049	36,693	564,807	601,500	14,037	259,512	273,549
4	931000	Rents	16,024	224,792	240,816	15,331	154,023	169,354	693	70,769	71,462
4	935000	Maintenance of General Plant	269,364	1,489,567	1,758,931	175,280	1,020,622	1,195,902	94,084	468,945	563,029
TOTAL ADMIN & GEN OPERATING EXP			1,199,256	16,661,065	17,860,321	813,856	11,415,829	12,229,685	385,400	5,245,236	5,630,636
G-ADP		Depreciation	974,788	1,403,213	2,378,001	616,689	961,453	1,578,142	358,099	441,760	799,859
99	404X30	Amortization - Intangible Distribution Plant	26,332	2,030	28,362	22,508	1,391	23,899	3,824	639	4,463
99	404X31	Amortization - Intangible Distribution Plant	0	1,308,727	1,308,727	0	896,714	896,714	0	412,013	412,013
99	404X32	Amortization - Intangible Distribution Plant	0	154,451	154,451	0	105,827	105,827	0	48,624	48,624
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)	-27,275	0	-27,275	-27,275	0	-27,275	0	0	0
99	407X28	Decoupling Revenue Amortization	-223,037	0	-223,037	-223,037	0	-223,037	0	0	0
99	407329	Decoupling Revenue Surcharge	549,665	0	549,665	549,665	0	549,665	0	0	0
99	407335	DSIT Amortization - ID	-436,820	0	-436,820	0	0	0	436,820	0	-436,820
G-OTX		Taxes Other than FIT	0	36,792	36,792	0	25,209	25,209	0	11,583	11,583
TOTAL ADMIN & GENERAL EXPENSES			2,062,909	19,568,285	21,631,194	1,752,406	13,407,798	15,160,204	310,503	6,160,487	6,470,990
TOTAL EXPENSES BEFORE FIT			337,162,560	31,403,283	368,565,843	236,662,210	21,392,230	258,054,440	100,500,350	10,011,053	110,511,403
NET OPERATING INCOME BEFORE FIT											
					29,661,935			17,408,151			
G-FIT		FEDERAL INCOME TAX									
					-4,754,392			-3,986,720			
G-FIT		DEFERRED FEDERAL INCOME TAX									
					13,539,296			9,067,654			
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
					-45,181			-27,842			
GAS NET OPERATING INCOME											
					20,922,212			12,355,059			

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.450%	33.550%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.528%	31.472%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.612%	30.388%
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 May 31, 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	240,482,346	0	240,482,346	166,525,697	0	166,525,697	73,956,649	0	73,956,649
1	804001	Pipeline Demand Costs	27,261,651	0	27,261,651	18,978,811	0	18,978,811	8,282,840	0	8,282,840
99	804010	Gas Costs - Fixed Hedge	347,753	0	347,753	236,645	0	236,645	111,108	0	111,108
99	804014	GTI Contributions	38,510	0	38,510	43,648	0	43,648	-5,138	0	-5,138
99	804017	Transaction Fees	128,749	0	128,749	89,531	0	89,531	39,218	0	39,218
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	929,516	0	929,516	627,331	0	627,331	302,185	0	302,185
6	804700	Gas Costs - Offsystem Bookout	8,387,769	5,814,277	14,202,046	5,814,324	4,047,435	9,861,759	2,573,445	-1,766,842	4,340,287
6	804711	Gas Costs - Offsystem Bookout Offset	-1,460,437	-7,017,954	-8,478,391	-1,032,675	-4,885,338	-5,918,013	-427,762	-2,132,616	-2,560,378
6	804730	Gas Costs - Intracompany LDC Gas	16,157,118	-1,203,677	17,360,795	11,293,452	837,904	12,131,356	4,863,666	-365,773	5,229,439
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	-22,123,968	0	-22,123,968	-15,361,769	0	-15,361,769	-6,762,199	0	-6,762,199
99	805120	Gas Expense - Rate Deferrals	9,507,574	0	9,507,574	6,257,522	0	6,257,522	3,250,052	0	3,250,052
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			279,656,581	0	279,656,581	193,472,517	1	193,472,518	86,184,064	-1	86,184,063

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	69.612%	30.388%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011
PRINT TIME: 3:02 PM

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended May 31, 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	871,906	3,627,849	4,499,755	613,254	2,410,706	3,023,960	258,652	1,217,143	1,475,795
12	903920	Accts Rec Sold - Program Fees	0	33,249	33,249	0	21,640	21,640	0	11,609	11,609
12	903930	Accts Rec Sold - Maturity Yield Fees	0	751	751	0	489	489	0	262	262
Total Account 903			871,906	3,661,849	4,533,755	613,254	2,432,835	3,046,089	258,652	1,229,014	1,487,666

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.450%	33.550%
G-ALL	12	Net Gas Plant	100.000%	65.084%	34.916%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011
PRINT TIME: 3:02 PM

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended May 31, 2011 Average of Monthly Averages Basis		Report ID: G-908-12A
Ref/Basis	Account	Description

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	158,514	218,168	376,682	99,389	144,973	244,362	59,125	73,195	132,320
99	908600	Customer Service & Info Expense	14,335,646	0	14,335,646	10,276,445	0	10,276,445	4,059,201	0	4,059,201
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	124,018	0	124,018	43,795	0	43,795	80,223	0	80,223
99	908990	DSM Amortization	125,774	0	125,774	24,630	0	24,630	101,144	0	101,144
Total Account 908			14,961,278	218,168	15,179,446	10,661,585	144,973	10,806,558	4,299,693	73,195	4,372,888

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.450%	33.550%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011

PRINT TIME: 3:03 PM

FEDERAL INCOME TAXES--GAS For Twelve Months Ended May 31, 2011 Average of Monthly Averages Basis		Report ID: G-FIT-12A	System	Washington	Idaho
Ref/Basis	Description				
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue		398,227,778	275,462,591	122,765,187
G-OPS	Operating & Maintenance Expense		338,495,630	234,443,307	104,052,323
G-OPS	Book Depreciation & Amortization		14,217,247	9,738,697	4,478,550
G-OTX	Taxes Other than FIT		15,852,966	13,872,436	1,980,530
	Net Operating Income Before FIT		29,661,935	17,408,151	12,253,784
G-INT	Less: Interest Expense		9,399,967	6,049,471	3,350,496
G-SCM	Add: Schedule M Additions		4,112,321	1,805,496	2,306,825
G-SCM	Less: Schedule M Deductions		37,958,266	24,554,805	13,403,461
	Taxable Net Operating Income		-13,583,977	-11,390,629	-2,193,348
	Percent		35%	35%	35%
	Total Federal Income Tax		-4,754,392	-3,986,720	-767,672
G-DTE	Deferred FIT		13,539,296	9,067,654	4,471,642
99	411400 Amortized Investment Tax Credit		-45,181	-27,842	-17,339
	Total FIT/Deferred FIT & ITC		8,739,723	5,053,092	3,686,631
ALLOCATION RATIOS:					
G-ALL	99 Not Allocated		0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended May 31, 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)	10,905,057	3,449,657	14,354,714	7,070,467	2,368,877	9,439,344	3,834,590	1,080,780	4,915,370
12	997001	Contributions In Aid of Construction	0	607,862	607,862	0	395,621	395,621	0	212,241	212,241
2	997002	Injuries and Damages	0	-850,000	-850,000	0	-564,825	-564,825	0	-285,175	-285,175
12	997003	Salvage	0	51,669	51,669	0	33,628	33,628	0	18,041	18,041
4	997005	FAS106 Current Retiree Medical Accrual	0	37,802	37,802	0	25,901	25,901	0	11,901	11,901
6	997008	DSM Book Amortization	0	125,774	125,774	0	87,554	87,554	0	38,220	38,220
99	997010	Deferred Gas Credit and Refunds	-12,607,542	0	-12,607,542	-9,095,395	0	-9,095,395	-3,512,147	0	-3,512,147
4	997015	Airplane Lease Payments	0	94,261	94,261	0	64,586	64,586	0	29,675	29,675
12	997016	1992 Redemptions	0	-1,812,856	-1,812,856	0	-1,179,879	-1,179,879	0	-632,977	-632,977
4	997020	FAS87 Current Pension Accrual	0	-630,886	-630,886	0	-432,270	-432,270	0	-198,616	-198,616
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	316,114	0	316,114	316,114	0	316,114	0	0	0
12	997032	Interest Rate Swaps	0	101,752	101,752	0	66,224	66,224	0	-35,528	35,528
99	997033	DSM Tariff Rider	5,800,406	0	5,800,406	3,724,721	0	3,724,721	2,075,685	0	2,075,685
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-3,119,565	-3,119,565	0	-2,164,978	-2,164,978	0	-954,587	-954,587
99	997065	Amortization of Unbilled Revenue Add-Ins	104,153	0	104,153	43,795	0	43,795	60,358	0	60,358
11	997080	Book Transportation Depreciation	0	928,064	928,064	0	606,972	606,972	0	321,092	321,092
4	997081	Deferred Compensation	0	468,284	468,284	0	320,859	320,859	0	147,425	147,425
4	997082	Meal Disallowances	0	83,457	83,457	0	57,183	57,183	0	26,274	26,274
4	997083	Paid Time Off	0	125,199	125,199	0	85,784	85,784	0	39,415	39,415
2	997084	Customer Uncollectibles	0	-121,902	-121,902	0	-81,004	-81,004	0	-40,898	-40,898
TOTAL SCHEDULE M ADDITIONS			4,573,749	-461,428	4,112,321	2,115,263	-309,767	1,805,496	2,458,486	-151,661	2,306,825
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	37,475,947	37,475,947	0	24,510,019	24,510,019	0	12,965,928	12,965,928
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	416,955	0	416,955	0	0	0	416,955	0	416,955
TOTAL SCHEDULE M DEDUCTIONS			416,955	37,541,311	37,958,266	0	24,554,805	24,554,805	416,955	12,986,506	13,403,461

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.450%	33.550%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.528%	31.472%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.612%	30.388%
G-ALL	11	Book Depreciation	100.000%	65.402%	34.598%
G-ALL	12	Net Gas Plant	100.000%	65.084%	34.916%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011

PRINT TIME: 3:03 PM

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended May 31, 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	11,066,105	7,240,331	3,825,774
99	410100	Deferred Federal Income Tax Exp	2,354,325	1,741,029	613,296
		SUBTOTAL	13,420,430	8,981,360	4,439,070
14	411100	Deferred Federal Income Tax Expense - Allocated	155,319	101,622	53,697
99	411100	Deferred Federal Income Tax Exp	36,453	15,328	21,125
		SUBTOTAL	118,866	86,294	32,572
		Total Deferred Federal Income Tax Expense	13,539,296	9,067,654	4,471,642

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.428%	34.572%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended May 31, 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	292,184,820	190,654,626	101,530,194
	Interest Deduction for FIT Calculation	9,399,967	6,049,471	3,350,496

- 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

AVISTA UTILITIES

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RESULTS OF OPERATIONS

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended May 31, 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
		UNDERGROUND STORAGE	0	166,817	166,817	0	115,771	115,771	0	51,046	51,046
1	408170	R&P Property Tax									
		DISTRIBUTION									
99	408110	State Excise Tax	6,159,733	0	6,159,733	6,159,733	0	6,159,733	0	0	0
99	408120	Municipal Occupation & License Tax	7,162,214	0	7,162,214	5,875,944	0	5,875,944	1,286,270	0	1,286,270
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	2,456,682	0	2,456,682	1,695,779	0	1,695,779	760,903	0	760,903
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-129,272	0	-129,272	0	0	0	-129,272	0	-129,272
		TOTAL	15,649,357	0	15,649,357	13,731,456	0	13,731,456	1,917,901	0	1,917,901
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	36,792	36,792	0	25,209	25,209	0	11,583	11,583
		TOTAL TAXES OTHER THAN FIT	15,649,357	203,609	15,852,966	13,731,456	140,980	13,872,436	1,917,901	62,629	1,980,530
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2010									
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	28,726,937		166,817	19,936,494	6.643%	122,292	8,790,443	5.434%	44,525
G-ALL		Distribution	426,672,871		2,456,682	276,451,724	92.116%	1,695,779	150,221,147	92.864%	760,903
G-ALL		General	6,476,242		36,792	3,723,680	1.241%	22,846	2,752,562	1.702%	13,946
		TOTAL	461,876,050		2,660,291	300,111,898	100.000%	1,840,917	161,764,152	100.000%	819,374

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 May 31, 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	291,537,537	44,534,096	336,071,633	188,044,710	30,684,250	218,728,960	103,492,827	13,849,846	117,342,673
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	282900	Deferred FIT - Gas Plant In Service	0	-54,171,534	-54,171,534	0	-35,257,001	-35,257,001	0	-18,914,533	-18,914,533
4	282900	Deferred FIT - Common Plant (282900 from C-DTX)	0	-3,925,358	-3,925,358	0	-2,676,967	-2,676,967	0	-1,248,391	-1,248,391
12	190180	FAS 109 ITC	0	151,978	151,978	0	98,913	98,913	0	53,065	53,065
12	283850	Gas portion of Bond Redemptions	0	-1,045,083	-1,045,083	0	-680,182	-680,182	0	-364,901	-364,901
4	190850	Gain on Sale of General Office Bldg--GAS	0	24,804	24,804	0	16,995	16,995	0	7,809	7,809
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-58,965,193	-58,965,193	0	-38,498,242	-38,498,242	0	-20,466,951	-20,466,951
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	2,134,064	2,134,064	0	1,481,040	1,481,040	0	653,024	653,024
1	164100	Gas Inventory--Jackson Prairie	0	12,954,409	12,954,409	0	8,990,360	8,990,360	0	3,964,049	3,964,049
99	186710	DSM Programs	60,718	0	60,718	1,026	0	1,026	59,692	0	59,692
4	253850	Gain on Sale of General Office Building	0	-70,811	-70,811	0	-48,518	-48,518	0	-22,293	-22,293
		TOTAL OTHER ADJUSTMENTS	60,718	15,017,662	15,078,380	1,026	10,422,882	10,423,908	59,692	4,594,780	4,654,472
		NET RATE BASE	291,598,255	586,565	292,184,820	188,045,736	2,608,890	190,654,626	103,552,519	-2,022,325	101,530,194

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%	65.084%	34.916%
G-ALL	13	Net Gas General Plant	100.000%	68.098%	31.902%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS UTILITY PLANT For Twelve Months Ended May 31, 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)	1,100,561	40,607	1,141,168	932,111	27,823	959,934	168,450	12,784	181,234
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	6,545,714	6,545,714	0	4,484,992	4,484,992	0	2,060,722	2,060,722
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	1,334,752	1,334,752	0	914,545	914,545	0	420,207	420,207
TOTAL INTANGIBLE PLANT--SOFTWARE			1,100,561	7,921,073	9,021,634	932,111	5,427,360	6,359,471	168,450	2,493,713	2,662,163
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	1,295,837	1,295,837	0	899,311	899,311	0	396,526	396,526
1	352XXX	Wells	0	12,614,503	12,614,503	0	8,754,465	8,754,465	0	3,860,038	3,860,038
1	353000	Lines	0	1,051,356	1,051,356	0	729,641	729,641	0	321,715	321,715
1	354000	Compressor Station Equipment	0	11,256,130	11,256,130	0	7,811,754	7,811,754	0	3,444,376	3,444,376
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	1,454,934	1,454,934	0	1,009,724	1,009,724	0	445,210	445,210
TOTAL UNDERGROUND STORAGE PLANT			0	28,726,937	28,726,937	0	19,936,494	19,936,494	0	8,790,443	8,790,443
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	684,250	22,255	706,505	461,010	15,492	476,502	223,240	6,763	230,003
6	376000	Mains	211,285,914	2,512,521	213,798,435	134,701,101	1,749,016	136,450,117	76,584,813	763,505	77,348,318
6	378000	Measuring & Reg Station Equip-General	4,839,492	57,440	4,896,932	2,968,423	39,985	3,008,408	1,871,069	17,455	1,888,524
6	379000	Measuring & Reg Station Equip-City Gate	5,823,119	60,968	5,884,087	1,678,378	42,441	1,720,819	4,144,741	18,527	4,163,268
6	380000	Services	136,976,292	0	136,976,292	90,609,134	0	90,609,134	46,367,158	0	46,367,158
6	381000	Meters	58,831,939	0	58,831,939	39,272,345	0	39,272,345	19,559,594	0	19,559,594
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	2,732,064	0	2,732,064	2,133,032	0	2,133,032	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			421,322,273	2,653,184	423,975,457	271,884,821	1,846,934	273,731,755	149,437,452	806,250	150,243,702
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,150	852,515	1,519,665	575,661	584,126	1,159,787	91,489	268,389	359,878
4	390XXX	Structures & Improvements	2,682,455	9,850,568	12,533,023	1,733,069	6,749,412	8,482,481	949,386	3,101,156	4,050,542
4	391XXX	Office Furniture & Equipment	0	7,474,761	7,474,761	0	5,121,557	5,121,557	0	2,353,204	2,353,204
4	392XXX	Transportation Equipment	5,304,212	1,337,228	6,641,440	3,925,302	916,242	4,841,544	1,378,910	420,986	1,799,896
4	393000	Stores Equipment	156,888	237,225	394,113	114,940	162,542	277,482	41,948	74,683	116,631
4	394000	Tools, Shop & Garage Equipment	1,472,937	2,096,254	3,569,191	1,020,112	1,436,311	2,456,423	452,825	659,943	1,112,768
4	395000	Laboratory Equipment	118,724	297,281	416,005	89,543	203,691	293,234	29,181	93,590	122,771
4	396XXX	Power Operated Equipment	3,971,977	690,367	4,662,344	3,008,167	473,026	3,481,193	963,810	217,341	1,181,151
4	397XXX	Communications Equipment	1,729,465	4,039,304	5,768,769	556,714	2,767,650	3,324,364	1,172,751	1,271,654	2,444,405
4	398000	Miscellaneous Equipment	462	84,315	84,777	198	57,771	57,969	264	26,544	26,808
TOTAL GENERAL PLANT			16,104,270	26,959,818	43,064,088	11,023,706	18,472,328	29,496,034	5,080,564	8,487,490	13,568,054
TOTAL PLANT IN SERVICE			438,527,104	66,261,012	504,788,116	283,840,638	45,683,116	329,523,754	154,686,466	20,577,896	175,264,362

GAS UTILITY PLANT For Twelve Months Ended May 31, 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 GROSS GAS PLANT	0	0	0	0	0	0	0	0	0
			438,527,104	66,261,012	504,788,116	283,840,638	45,683,116	329,523,754	154,686,466	20,577,896	175,264,362
		ACCUMULATED DEPRECIATION									
G-ADP	108X05	Distribution	140,504,218	885,097	141,389,315	91,238,525	616,134	91,854,659	49,265,693	268,963	49,534,656
G-ADP	108X06	General Plant - Non-Transportation	5,406,267	5,365,031	10,771,298	3,798,877	3,676,012	7,474,889	1,607,390	1,689,019	3,296,409
G-ADP	108X07	General Plant - Transportation	990,143	77,466	1,067,609	704,463	53,078	757,541	285,680	24,388	310,068
G-ADP	108X08	Underground Storage	0	11,602,604	11,602,604	0	8,052,207	8,052,207	0	3,550,397	3,550,397
		TOTAL ACCUMULATED DEPRECIATION	146,900,628	17,930,198	164,830,826	95,741,865	12,397,431	108,139,296	51,158,763	5,532,767	56,691,530
		ACCUMULATED AMORTIZATION									
4	111X30	Intangible Plant--Limited-Term Plant (C-AAM)	87,076	5,838	92,914	52,200	4,000	56,200	34,876	1,838	36,714
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	0	2,709,059	2,709,059	0	1,856,193	1,856,193	0	852,866	852,866
4	111X32	Intangible Plant--PC Software (C-AAM)	0	1,057,373	1,057,373	0	724,491	724,491	0	332,882	332,882
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	1,863	24,448	26,311	1,863	16,751	18,614	0	7,697	7,697
		TOTAL ACCUMULATED AMORTIZATION	88,939	3,796,718	3,885,657	54,063	2,601,435	2,655,498	34,876	1,195,283	1,230,159
		NET GAS UTILITY PLANT	291,537,537	44,534,096	336,071,633	188,044,710	30,684,250	218,728,960	103,492,827	13,849,846	117,342,673

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%	69.612%	30.388%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011
PRINT TIME: 3:03 PM

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended May 31, 2011 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Gas North Copy

Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas	
99	404X30	Limited-Term Plant	Utility 0	94,972	94,972	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		104,675	102,645	2,030	0
99	404X31	Mainframe Software	Utility 0	157,750	157,750	0	0
99			Utility 1	0	0	0	0
7			Utility 7	5,961,325	4,314,986	1,161,087	485,252
8			Utility 8	209,196	0	147,640	61,556
9			Utility 9	0	0	0	0
		TOTAL		6,328,271	4,472,736	1,308,727	546,808
99	404X32	PC Software	Utility 0	54,411	54,411	0	0
99			Utility 1	3,867	0	3,867	0
7			Utility 7	599,393	433,858	116,744	48,791
8			Utility 8	47,949	0	33,840	14,109
9			Utility 9	0	0	0	0
		TOTAL		705,620	488,269	154,451	62,900
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		7,148,870	5,071,108	1,467,215	610,547

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 May 31, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Gas North Copy

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	8,758,104	6,339,378	1,705,816	712,910
8	Utility 8	144,024	0	101,645	42,379
9	Utility 9	441,231	348,903	92,328	0
9	Utility 9 - Washington	105,170	83,163	22,007	0
9	Utility 9 - Idaho	412,664	326,314	86,350	0
	Total	9,861,193	7,097,758	2,008,146	755,289
7	403X70 Utility 7	7,246	5,245	1,411	590
9	Utility 9	15,134	11,967	3,167	0
	Total	22,380	17,212	4,578	590

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 May 31, 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	40,021,072	40,021,072		
99	108X06	Utility 1 - Allocated	624,594		624,594	
99	108X06	Utility 1 - Washington	2,386,124		2,386,124	
99	108X06	Utility 1 - Idaho	825,492		825,492	
99	108X06	Utility 2 - Oregon	2,324,094			2,324,094
7	108X06	Utility 7	15,034,918	10,882,725	2,928,351	1,223,842
8	108X06	Utility 8	988,274	0	697,474	290,800
9	108X06	Utility 9	15,814,879	12,505,616	3,309,263	0
Total			78,019,447	63,409,413	10,771,298	3,838,736

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,655,373	5,655,373	0	0
99	108X07	Utility 1 - Allocated	225,856	0	225,856	0
99	108X07	Utility 1 - Washington	477,074	0	477,074	0
99	108X07	Utility 1 - Idaho	205,801	0	205,801	0
99	108X07	Utility 2 - Oregon	1,041,918	0	0	1,041,918
7	108X07	Utility 7	8,832	6,393	1,720	719
9	108X07	Utility 9	751,053	593,895	157,158	0
Total			8,365,907	6,255,661	1,067,609	1,042,637

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 May 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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Gas North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH*****			Total	***** OREGON*****		Total
				Direct - Wa	Direct - Idaho	Allocated		Direct - Wa	Direct - Idaho	Allocated		Direct - Oregon	Allocated	
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	472,075	0	0	0	0	0	0	0	472,075	0	0	472,075
7		Utility 7	4,064,608	0	0	2,942,085	2,942,085	0	0	791,664	791,664	0	330,859	330,859
9		Utility 9 - Wa	470,710	372,214	0	0	372,214	98,496	0	0	98,496	0	0	0
9		Utility 9 - Idaho	437,224	0	345,735	0	345,735	0	91,489	0	91,489	0	0	0
9		Utility 9 - Allocated	290,809	0	0	229,957	229,957	0	0	60,852	60,852	0	0	0
		TOTAL ACCOUNT	6,337,271	372,214	447,642	3,194,816	4,014,672	575,660	91,489	852,516	1,519,665	472,075	330,859	802,934
	390XXX	Structures & Improvements												
99		Utility 0	3,604,506	503,200	1,442,940	1,658,366	3,604,506	0	0	0	0	0	0	0
99		Utility 1	1,199,604	0	0	0	0	1,199,604	0	0	1,199,604	0	0	0
99		Utility 2	3,389,491	0	0	0	0	0	0	0	0	3,389,491	0	3,389,491
7		Utility 7	45,215,504	0	0	32,728,338	32,728,338	0	0	8,806,624	8,806,624	0	3,680,542	3,680,542
9		Utility 9 - Wa	2,549,416	2,015,951	0	0	2,015,951	533,465	0	0	533,465	0	0	0
9		Utility 9 - Idaho	4,537,088	0	3,587,702	0	3,587,702	0	949,386	0	949,386	0	0	0
9		Utility 9 - Allocated	4,988,979	0	0	3,945,035	3,945,035	0	0	1,043,944	1,043,944	0	0	0
		TOTAL ACCOUNT	65,484,588	2,519,151	5,030,642	38,331,739	45,881,532	1,733,069	949,386	9,850,568	12,533,023	3,389,491	3,680,542	7,070,033
	391XXX	Office Furniture & Equipment												
99		Utility 0	2,086,340	213,534	0	1,872,806	2,086,340	0	0	0	0	0	0	0
7		Utility 7	36,949,136	0	0	26,744,893	26,744,893	0	0	7,196,583	7,196,583	0	3,007,660	3,007,660
8		Utility 8	394,160	0	0	0	0	0	0	278,178	278,178	0	115,982	115,982
		TOTAL ACCOUNT	39,429,636	213,534	0	28,617,699	28,831,233	0	0	7,474,761	7,474,761	0	3,123,642	3,123,642
	392XXX	Transportation Equipment												
99		Utility 0	15,489,850	7,319,843	2,655,080	5,514,927	15,489,850	0	0	0	0	0	0	0
99		Utility 1	5,882,018	0	0	0	0	3,649,846	1,220,775	1,011,397	5,882,018	0	0	0
99		Utility 2	2,227,209	0	0	0	0	0	0	0	0	2,227,209	0	2,227,209
7		Utility 7	498,035	0	0	360,493	360,493	0	0	97,002	97,002	0	40,540	40,540
9		Utility 9 - Wa	1,316,398	1,040,942	0	0	1,040,942	275,456	0	0	275,456	0	0	0
9		Utility 9 - Idaho	755,722	0	597,587	0	597,587	0	158,135	0	158,135	0	0	0
9		Utility 9 - Allocated	1,093,563	0	0	864,735	864,735	0	0	228,828	228,828	0	0	0
		TOTAL ACCOUNT	27,262,795	8,360,785	3,252,667	6,740,155	18,353,607	3,925,302	1,378,910	1,337,227	6,641,439	2,227,209	40,540	2,267,749

COMMON GENERAL PLANT
For Twelve Months Ended May 31, 2011
Average of Monthly Averages Basis

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH*****			Total	***** OREGON *****		Total
				Direct - Wa	Direct - Idaho	Allocated		Direct - Wa	Direct - Idaho	Allocated		Direct - Oregon	Allocated	
	393000	Stores Equipment												
99		Utility 0	395,254	10,739	14,745	369,770	395,254	0	0	0	0	0	0	
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		Utility 2	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
9		Utility 9 - Wa	115,894	115,894	0	0	115,894	30,668	0	0	30,668	0	0	
9		Utility 9 - Idaho	200,470	0	158,522	0	158,522	0	41,948	0	41,948	0	0	
9		Utility 9 - Allocated	1,133,693	0	0	896,468	896,468	0	0	237,225	237,225	0	0	
		TOTAL ACCOUNT	2,017,477	126,633	173,267	1,266,238	1,566,138	114,939	41,948	237,225	394,112	57,227	57,227	
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,346,830	1,242,211	411,946	1,692,673	3,346,830	0	0	0	0	0	0	
99		Utility 1	1,884,501	0	0	0	0	1,011,489	450,860	422,152	1,884,501	0	0	
99		Utility 2	922,669	0	0	0	0	0	0	0	922,669	0	922,669	
7		Utility 7	4,369,703	0	0	3,162,922	3,162,922	0	0	851,087	851,087	355,694	355,694	
8		Utility 8	1,079,783	0	0	0	0	0	0	762,057	762,057	317,726	317,726	
9		Utility 9 - Wa	41,209	32,586	0	0	32,586	8,623	0	0	8,623	0	0	
9		Utility 9 - Idaho	9,391	0	7,426	0	7,426	0	1,965	0	1,965	0	0	
9		Utility 9 - Allocated	291,315	0	0	230,357	230,357	0	0	60,958	60,958	0	0	
		TOTAL ACCOUNT	11,945,401	1,274,797	419,372	5,085,952	6,780,121	1,020,112	452,825	2,096,254	3,569,191	922,669	673,420	1,596,089
	395000	Laboratory Equipment												
99		Utility 0	1,245,675	200,092	117,083	928,500	1,245,675	0	0	0	0	0	0	
99		Utility 1	265,228	0	0	0	0	86,312	28,149	150,767	265,228	0	0	
99		Utility 2	246,556	0	0	0	0	0	0	0	246,556	0	246,556	
7		Utility 7	355,664	0	0	257,440	257,440	0	0	69,273	69,273	28,951	28,951	
8		Utility 8	41,443	0	0	0	0	0	0	29,248	29,248	12,195	12,195	
9		Utility 9 - Wa	15,439	12,208	0	0	12,208	3,231	0	0	3,231	0	0	
9		Utility 9 - Idaho	4,928	0	3,897	0	3,897	0	1,031	0	1,031	0	0	
9		Utility 9 - Allocated	229,360	0	0	181,366	181,366	0	0	47,994	47,994	0	0	
		TOTAL ACCOUNT	2,404,293	212,300	120,980	1,367,306	1,700,586	89,543	29,180	297,282	416,005	246,556	41,146	287,702
	396XXX	Power Operated Equipment												
99		Utility 0	33,208,000	15,500,343	8,153,830	9,553,827	33,208,000	0	0	0	0	0	0	
99		Utility 1	4,172,447	0	0	0	0	2,864,679	855,378	452,390	4,172,447	0	0	
99		Utility 2	43,834	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	45,099	45,099	
9		Utility 9 - Wa	685,725	542,237	0	0	542,237	143,488	0	0	143,488	0	0	
9		Utility 9 - Idaho	518,194	0	409,762	0	409,762	0	108,432	0	108,432	0	0	
9		Utility 9 - Allocated	621,590	0	0	491,522	491,522	0	0	130,068	130,068	0	0	
		TOTAL ACCOUNT	39,803,827	16,042,580	8,563,592	10,446,377	35,052,549	3,008,167	963,810	690,368	4,662,345	43,834	45,099	88,933

COMMON GENERAL PLANT For Twelve Months Ended May 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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Gas North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH*****			Total	***** OREGON*****		Total
				Direct - Wa	Direct - Idaho	Allocated		Direct - Wa	Direct - Idaho	Allocated		Direct - Oregon	Allocated	
	397XXX	Communication Equipment												
99		Utility 0	40,930,336	5,620,113	2,256,809	33,053,414	40,930,336	0	0	0	0	0	0	0
99		Utility 1	787,046	0	0	0	0	459,549	327,497	0	787,046	0	0	0
99		Utility 2	689,429	0	0	0	0	0	0	0	0	689,429	0	689,429
7		Utility 7	9,600,069	0	0	6,948,818	6,948,818	0	0	1,869,805	1,869,805	0	781,446	781,446
8		Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	272,499
9		Utility 9 - Wa	464,350	367,185	0	0	367,185	97,165	0	0	97,165	0	0	0
9		Utility 9 - Idaho	4,039,450	0	3,194,195	0	3,194,195	0	845,255	0	845,255	0	0	0
9		Utility 9 - Allocated	7,244,531	0	0	5,728,613	5,728,613	0	0	1,515,918	1,515,918	0	0	0
		TOTAL ACCOUNT	64,681,291	5,987,298	5,451,004	45,730,845	57,169,147	556,714	1,172,752	4,039,304	5,768,770	689,429	1,053,945	1,743,374
	398000	Miscellaneous Equipment												
99		Utility 0	9,560	0	2,299	7,261	9,560	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	1,677	0	0	0	0	0	0	0	0	1,677	0	1,677
7		Utility 7	426,344	0	0	308,601	308,601	0	0	83,039	83,039	0	34,704	34,704
9		Utility 9 - Wa	947	749	0	0	749	198	0	0	198	0	0	0
9		Utility 9 - Idaho	1,260	0	996	0	996	0	264	0	264	0	0	0
9		Utility 9 - Allocated	6,101	0	0	4,824	4,824	0	0	1,277	1,277	0	0	0
		TOTAL ACCOUNT	445,889	749	3,295	320,686	324,730	198	264	84,316	84,778	1,677	34,704	36,381
		TOTAL GENERAL PLANT	259,812,468	35,110,041	23,462,461	141,101,813	199,674,315	11,023,704	5,080,564	26,959,821	43,064,089	8,050,167	9,023,897	17,074,064

ALLOCATION RATIOS:

G-ALL			100.000%	72.383%	19.477%	8.140%
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 May 31, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	28,726,937	28,726,937	0	19,936,494	19,936,494	0	8,790,443	8,790,443
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	28,254,162	28,254,162	0	19,608,388	19,608,388	0	8,645,774	8,645,774
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08	Accumulated Depreciation	0	11,602,604	11,602,604						
	403X80	Depreciation Expense	0	516,612	516,612						
JURISDICTIONAL ALLOCATION:											
1	108X08	Accumulated Depreciation	0	11,602,604	11,602,604	0	8,052,207	8,052,207	0	3,550,397	3,550,397
1	403X80	Depreciation Expense	0	516,612	516,612	0	358,529	358,529	0	158,083	158,083
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	421,322,273	2,653,184	423,975,457	271,884,821	1,846,934	273,731,755	149,437,452	806,250	150,243,702
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	421,237,303	2,653,184	423,890,487	271,824,521	1,846,934	273,671,455	149,412,782	806,250	150,219,032
		Percentage		0.626%	100.000%		64.530%			34.844%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation	140,504,218	885,097	141,389,315						
	403X50	Depreciation Expense	9,903,937	62,389	9,966,326						
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	140,504,218	885,097	141,389,315	91,238,525	616,134	91,854,659	49,263,693	268,963	49,534,656
6	403X50	Depreciation Expense	9,903,937	62,389	9,966,326	6,431,270	43,430	6,474,700	3,472,667	18,959	3,491,626
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	16,104,270	26,959,818	43,064,088	11,023,706	18,472,328	29,496,034	5,080,564	8,487,490	13,568,054
G-PLT	389XXX	Less: Land and Land Rights	667,150	852,515	1,519,665	575,661	584,126	1,159,787	91,489	268,389	359,878
G-PLT	392XXX	Less: Transportation	5,304,212	1,337,228	6,641,440	3,925,302	916,242	4,841,544	1,378,910	420,986	1,799,896
		Depreciable Non-Transportation General Plant	10,132,908	24,770,075	34,902,983	6,522,743	16,971,960	23,494,703	3,610,165	7,798,115	11,408,280
		Percentage		70.969%	100.000%		18.688%			10.343%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X06	Accumulated Depreciation	5,406,267	5,365,031	10,771,298						
	403X60	Depreciation Expense	948,950	1,396,699	2,345,649						
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation - Common Allocated	2,194,651	5,365,031	7,559,682	1,412,753	3,676,012	5,088,765	781,898	1,689,019	2,470,917
4	108X06	Accumulated Depreciation - Direct	3,211,616	0	3,211,616	2,386,124	0	2,386,124	825,492	0	825,492
4	403X60	Depreciation Expense - Common Allocated	571,343	1,396,699	1,968,042	367,788	956,990	1,324,778	203,555	439,709	643,264
4	403X60	Depreciation Expense - WA Allocated	22,007	0	22,007	22,007	0	22,007	0	0	0
4	403X60	Depreciation Expense - ID Allocated	86,350	0	86,350	0	0	0	86,350	0	86,350
4	403X60	Depreciation Expense - Direct	269,250	0	269,250	207,773	0	207,773	61,477	0	61,477

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended May 31, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Depreciable Transportation General Plant	5,304,212	1,337,228	6,641,440	3,925,302	916,242	4,841,544	1,378,910	420,986	1,799,896
		Percentage		20.135%	100.000%	59.103%			20.762%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
4	108X07	Accumulated Depreciation	990,143	77,466	1,067,609						
4	403X70	Depreciation Expense	25,838	6,514	32,352						
JURISDICTIONAL ALLOCATION:											
108X07		Accumulated Depreciation - Common Allocated	307,268	77,466	384,734	227,389	53,078	280,467	79,879	24,388	104,267
108X07		Accumulated Depreciation - Direct	682,875	0	682,875	477,074	0	477,074	205,801	0	205,801
403X70		Depreciation Expense	25,838	6,514	32,352	19,121	4,463	23,584	6,717	2,051	8,768

ALLOCATION RATIOS:

Account	Description	System	Washington	Idaho
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%	69.612%	30.388%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT
For Twelve Months Ended May 31, 2011
Average of Monthly Averages Basis

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

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	2,214,786	0	0	2,214,786	2,214,786	0	0	0	0	0	0	0
99		Utility 1	1,100,561	0	0	0	0	932,111	168,450	0	1,100,561	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	40,607	40,607	0	0	0
		TOTAL ACCOUNT	3,509,405	0	0	2,368,237	2,368,237	932,111	168,450	40,607	1,141,168	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	956,477	163,960	0	792,517	956,477	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	29,817,297	0	0	21,582,654	21,582,654	0	0	5,807,515	5,807,515	0	2,427,128	2,427,128
8		Utility 8	1,045,978	0	0	0	0	0	0	738,199	738,199	0	307,779	307,779
		TOTAL ACCOUNT	31,866,192	163,960	0	22,375,171	22,539,131	0	0	6,545,714	6,545,714	46,440	2,734,907	2,781,347
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	449,414	0	0	449,414	449,414	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	5,687,432	0	0	4,116,734	4,116,734	0	0	1,107,741	1,107,741	0	462,957	462,957
8		Utility 8	294,259	0	0	0	0	0	0	207,673	207,673	0	86,586	86,586
		TOTAL ACCOUNT	6,451,673	0	0	4,566,148	4,566,148	0	0	1,334,751	1,334,751	1,231	549,543	550,774
		TOTAL	41,827,270	163,960	0	29,309,556	29,473,516	932,111	168,450	7,921,072	9,021,633	47,671	3,284,450	3,332,121

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 AMORTIZATION COMMON PLANT For Twelve Months Ended May 31, 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	4,560,063	4,560,063	0	0
		Total	4,560,063	4,560,063	0	0
Accum Amort 111X30						
99		Utility 0	648,150	648,150	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	32,498	0	0	32,498
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	27,896	22,059	5,837	0
		Total	708,544	670,209	5,837	32,498
Accum Amort 111X31						
99		Utility 0	371,864	371,864	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	32,121	0	0	32,121
7		Utility 7	13,413,468	9,709,071	2,612,541	1,091,856
8		Utility 8	136,758	0	96,517	40,241
9		Utility 9	0	0	0	0
		Total	13,954,211	10,080,935	2,709,058	1,164,218
Accum Amort 111X32						
99		Utility 0	344,921	344,921	0	0
99		Utility 1	9,436	0	9,436	0
99		Utility 2 - Oregon	218	0	0	218
7		Utility 7	4,363,143	3,158,174	849,809	355,160
8		Utility 8	280,734	0	198,128	82,606
9		Utility 9	0	0	0	0
		Total	4,998,452	3,503,095	1,057,373	437,984
Accum Amort 111X50						
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	39,615	0	0	39,615
7		Utility 7	111,696	80,849	21,755	9,092
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 May 31, 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	164,181	91,026	24,448	48,707
		Accum Amort 111X70				
99		Utility 0	432	432	0	0
		Total	432	432	0	0
TOTAL Accumulated Amortization - Common Plant			24,385,883	18,905,760	3,796,716	1,683,407

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 May 31, 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	-18,268,477	-13,223,272	-3,558,151	-1,487,054
9	282900	Utility 9	-1,754,871	-1,387,664	-367,207	0
		Total	-20,023,348	-14,610,936	-3,925,358	-1,487,054

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%