

GAS RATE OF RETURN For Twelve Months Ended June 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	20,303,931	12,012,430	8,291,501
		Adjustments			
		Adjusted Gas Net Operating Income	20,303,931	12,012,430	8,291,501
G-APL		Gas Net Adjusted Rate Base	292,349,372	190,877,168	101,472,204
		RATE OF RETURN	6.945%	6.293%	8.171%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended June 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	06-30-2011	222,245	147,689	74,556
		Percent		100.000%	66.453%	33.547%
3	G-OPS	Direct Distribution Operating Expense		9,086,898	6,242,665	2,844,233
		Percent		100.000%	68.700%	31.300%
		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		223,040	148,247	74,793
		Percentage		100.000%	66.467%	33.533%
		Total Direct Plant		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		28,860,203	20,028,981	8,831,222
	G-PLT	Distribution		425,308,369	274,700,835	150,607,534
		Total Underground Storage/Dist Plant		454,168,572	294,729,816	159,438,756
5		Percent		100.000%	64.894%	35.106%
6	Input	Actual Therms Purchased	06-30-2011	272,085,513	189,485,716	82,599,797
		Percent		100.000%	69.642%	30.358%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended June 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	39,717,113	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%	52.937%	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%	
	Total Percentages		400.000%	289.532%	77.908%	32.560%	
7	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	312,801,546	151,204,229
		Percentage		100.000%	0.000%	67.413%	32.587%
		Total Percentages		400.000%	0.000%	282.299%	117.701%
8		Average (GD AA)		100.000%	0.000%	70.575%	29.425%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended June 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		12,937,314	8,469,356	4,467,958	
Percent		100.000%	65.465%	34.535%	
12 Net Gas Plant		337,428,329	219,764,820	117,663,509	
Percent		100.000%	65.129%	34.871%	
13 G-PLT Net Gas General Plant		31,762,459	21,688,665	10,073,794	
Percent		100.000%	68.284%	31.716%	
14 Net Allocated Schedule M's		-36,406,874	23,775,086	-12,631,788	
Percent		100.000%	65.304%	34.696%	
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 Input Underground Storage			20,028,981	8,831,222	
Input Distribution			276,451,724	150,221,147	
Input General			3,723,680	2,752,562	
Input TOTAL			300,204,385	161,804,931	

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/29/2011

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GAS OPERATING STATEMENT For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	151,426,216	0	151,426,216	103,771,115	0	103,771,115	47,655,101	0	47,655,101
99	4812XX	Commercial - Firm & Interruptible	78,459,488	0	78,459,488	55,186,709	0	55,186,709	23,272,779	0	23,272,779
99	4813XX	Industrial-Firm	3,600,216	0	3,600,216	2,178,966	0	2,178,966	1,421,250	0	1,421,250
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	489,812	0	489,812	266,654	0	266,654	223,158	0	223,158
99	484000	Interdepartmental Revenue	332,869	0	332,869	296,885	0	296,885	35,984	0	35,984
TOTAL SALES TO ULTIMATE CUSTOMERS			234,308,601	0	234,308,601	161,700,329	0	161,700,329	72,608,272	0	72,608,272
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	143,186,023	0	143,186,023	98,577,038	0	98,577,038	44,608,985	0	44,608,985
99	488000	Miscellaneous Service Revenues	28,463	0	28,463	15,068	0	15,068	13,395	0	13,395
99	489300	Transportation For Others	3,884,315	0	3,884,315	3,434,163	0	3,434,163	450,152	0	450,152
99	493000	Rent from Gas Property	2,015	0	2,015	1,955	0	1,955	60	0	60
4	495000	Other Gas Revenues	8,301,795	59,097	8,360,892	5,733,599	40,492	5,774,091	2,568,196	18,605	2,586,801
TOTAL OTHER OPERATING REVENUES			155,402,611	59,097	155,461,708	107,761,823	40,492	107,802,315	47,640,788	18,605	47,659,393
TOTAL GAS REVENUES			389,711,212	59,097	389,770,309	269,462,152	40,492	269,502,644	120,249,060	18,605	120,267,665
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	269,220,185	0	269,220,185	186,024,719	0	186,024,719	83,195,466	0	83,195,466
6	808XXX	Net Natural Gas Storage Transactions	6,621,929	0	6,621,929	4,659,902	0	4,659,902	1,962,027	0	1,962,027
6	811000	Gas Used for Products Extraction	-1,349,958	0	-1,349,958	-936,319	0	-936,319	-413,639	0	-413,639
10	813000	Other Gas Expenses	0	1,273,765	1,273,765	0	860,454	860,454	0	413,311	413,311
99	813010	Gas Technology Institute (GTI) Expenses	95,744	0	95,744	68,442	0	68,442	27,302	0	27,302
TOTAL PRODUCTION EXPENSES			274,587,900	1,273,765	275,861,665	189,816,744	860,454	190,677,198	84,771,156	413,311	85,184,467
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	9,853	9,853	0	6,838	6,838	0	3,015	3,015
1	824000	Other Expenses	0	348,332	348,332	0	241,742	241,742	0	106,590	106,590
1	837000	Other Equipment	0	350,160	350,160	0	243,011	243,011	0	107,149	107,149
TOTAL UNDERGROUND STORAGE OP. EXP			0	708,345	708,345	0	491,591	491,591	0	216,754	216,754
G-ADP		Depreciation Expense	0	519,078	519,078	0	360,240	360,240	0	158,838	158,838
1	404X40	Amortization Expense	0	228	228	0	158	158	0	70	70
G-OTX		Taxes Other Than FIT	0	167,701	167,701	0	116,384	116,384	0	51,317	51,317
TOTAL UNDERGROUND STORAGE EXP			0	1,395,352	1,395,352	0	968,373	968,373	0	426,979	426,979

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/29/2011

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GAS OPERATING STATEMENT	Report ID:
For Twelve Months Ended June 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	180,230	749,625	929,855	120,466	514,992	635,458	59,764	234,633	294,397
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,220,893	421,572	2,642,465	1,591,640	289,620	1,881,260	629,253	131,952	761,205
3	875000	Measuring & Reg Sta Exp-General	121,849	0	121,849	74,963	0	74,963	46,886	0	46,886
3	876000	Measuring & Reg Sta Exp-Industrial	26,117	0	26,117	3,740	0	3,740	22,377	0	22,377
3	877000	Measuring & Reg Sta Exp-City Gate	252,539	0	252,539	111,770	0	111,770	140,769	0	140,769
3	878000	Meter & House Regulator Expenses	716,970	0	716,970	557,284	0	557,284	159,686	0	159,686
3	879000	Customer Installation Expenses	1,368,460	81,606	1,450,066	777,474	56,063	833,537	590,986	25,543	616,529
3	880000	Other Expenses	948,131	869,898	1,818,029	675,229	597,620	1,272,849	272,902	272,278	545,180
3	881000	Rents	60	18,548	18,608	60	12,742	12,802	0	5,806	5,806
MAINTENANCE											
3	885000	Supervision & Engineering	99,231	10,840	110,071	31,292	7,447	38,739	67,939	3,393	71,332
3	887000	Mains	1,777,219	14,339	1,791,558	1,352,190	9,851	1,362,041	425,029	4,488	429,517
3	889000	Measuring & Reg Sta Exp-General	146,942	0	146,942	102,934	0	102,934	44,008	0	44,008
3	890000	Measuring & Reg Sta Exp-Industrial	77,924	18,003	95,927	58,195	12,368	70,563	19,729	6,635	25,364
3	891000	Measuring & Reg Sta Exp-City Gate	138,881	115	138,996	71,015	79	71,094	67,866	36	67,902
3	892000	Services	734,779	341,322	1,076,101	574,977	234,488	809,465	159,802	106,834	266,636
3	893000	Meters & House Regulators	276,120	583,821	859,941	139,047	401,085	540,132	137,073	182,736	319,809
3	894000	Other Equipment	553	188,827	189,380	389	129,724	130,113	164	59,103	59,267
TOTAL DISTRIBUTION OPERATING EXP			9,086,898	3,298,516	12,385,414	6,242,665	2,266,079	8,508,744	2,844,233	1,032,437	3,876,670
G-ADP		Depreciation	9,943,942	62,439	10,006,381	6,459,720	43,484	6,503,204	3,484,222	18,955	3,503,177
G-OTX		Taxes Other Than FIT	15,785,071	0	15,785,071	13,805,499	0	13,805,499	1,979,572	0	1,979,572
TOTAL DISTRIBUTION EXPENSES			34,815,911	3,360,955	38,176,866	26,507,884	2,309,563	28,817,447	8,308,027	1,051,392	9,359,419
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	374,424	374,424	0	248,816	248,816	0	125,608	125,608
2	902000	Meter Reading Expenses	1,570,924	62,754	1,633,678	1,362,205	41,702	1,403,907	208,719	21,052	229,771
G-903	903XXX	Customer Records & Collection Expenses	913,791	3,663,314	4,577,105	641,488	2,433,980	3,075,468	272,303	1,229,334	1,501,637
2	904000	Uncollectible Accounts	0	1,023,133	1,023,133	0	679,903	679,903	0	343,230	343,230
2	905000	Misc Customer Accounts	0	76,832	76,832	0	51,057	51,057	0	25,775	25,775
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,484,715	5,200,457	7,685,172	2,003,693	3,455,458	5,459,151	481,022	1,744,999	2,226,021
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	14,989,172	200,122	15,189,294	10,636,522	132,987	10,769,509	4,352,650	67,135	4,419,785
2	909000	Advertising	6,820	634,709	641,529	6,820	421,783	428,603	0	212,926	212,926
2	910000	Misc Customer Service & Info Exp	0	96,303	96,303	0	63,996	63,996	0	32,307	32,307
TOTAL CUSTOMER SERVICE & INFO EXP			14,995,992	931,134	15,927,126	10,643,342	618,766	11,262,108	4,352,650	312,368	4,665,018

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/29/2011

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GAS OPERATING STATEMENT For Twelve Months Ended June 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
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	3,151	3,151	0	2,094	2,094	0	1,057	1,057
2	913000	Advertising	96	29	125	96	19	115	0	10	10
2	916000	Miscellaneous Sales Expenses	49,870	9,469	59,339	48,284	6,292	54,576	1,586	3,177	4,763
TOTAL SALES EXPENSES			49,966	12,649	62,615	48,380	8,405	56,785	1,586	4,244	5,830
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	81,587	7,173,752	7,255,339	57,539	4,915,311	4,972,850	24,048	2,258,441	2,282,489
4	921000	Office Supplies & Expenses	332	1,127,304	1,127,636	332	772,406	772,738	0	354,898	354,898
4	922000	Admin. Expenses Transferred - Credit	229	30,699	-30,470	0	-21,034	-21,034	229	19,665	-9,436
4	923000	Outside Services Employed	7,807	4,326,858	4,334,665	7,807	2,964,677	2,972,484	0	1,362,181	1,362,181
4	924000	Property Insurance Premium	0	300,589	300,589	0	205,958	205,958	0	94,631	94,631
4	925XXX	Injuries and Damages	0	866,589	866,589	0	593,769	593,769	0	272,820	272,820
4	926XXX	Employee Pensions and Benefits	55,610	213,182	268,792	55,610	146,068	201,678	0	67,114	67,114
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	712,482	293,981	1,006,463	464,255	201,430	665,685	248,227	92,551	340,778
4	930000	Miscellaneous General Expenses	45,936	804,907	850,843	31,748	551,506	583,254	14,188	253,401	267,589
4	931000	Rents	16,950	213,620	230,570	16,199	146,368	162,567	751	67,252	68,003
4	935000	Maintenance of General Plant	272,102	1,495,287	1,767,389	179,833	1,024,541	1,204,374	92,269	470,746	563,015
TOTAL ADMIN & GEN OPERATING EXP			1,193,035	16,785,370	17,978,405	813,323	11,501,000	12,314,323	379,712	5,284,370	5,664,082
G-ADP		Depreciation	992,929	1,418,925	2,411,854	633,693	972,219	1,605,912	359,236	446,706	805,942
99	404X30	Amortization - Intangible Distribution Plant	26,558	2,030	28,588	22,734	1,391	24,125	3,824	639	4,463
99	404X31	Amortization - Intangible Distribution Plant	0	1,342,170	1,342,170	0	919,628	919,628	0	422,542	422,542
99	404X32	Amortization - Intangible Distribution Plant	0	146,141	146,141	0	100,133	100,133	0	46,008	46,008
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)	-78,083	0	-78,083	-78,083	0	-78,083	0	0	0
99	407X28	Decoupling Revenue Amortization	-264,564	0	-264,564	-264,564	0	-264,564	0	0	0
99	407329	Decoupling Revenue Surcharge	578,820	0	578,820	578,820	0	578,820	0	0	0
99	407335	DSIT Amortization - ID	-449,781	0	-449,781	0	0	0	-449,781	0	-449,781
G-OTX		Taxes Other than FIT	0	36,817	36,817	0	25,226	25,226	0	11,591	11,591
TOTAL ADMIN & GENERAL EXPENSES			1,998,914	19,733,460	21,732,374	1,705,923	13,520,972	15,226,895	292,991	6,212,488	6,505,479
TOTAL EXPENSES BEFORE FIT			328,933,398	31,907,772	360,841,170	230,725,966	21,741,991	252,467,957	98,207,432	10,165,781	108,373,213
NET OPERATING INCOME BEFORE FIT					28,929,139			17,034,687	11,894,452		
G-FIT		FEDERAL INCOME TAX			-4,310,336			-3,632,558	-677,778		
G-FIT		DEFERRED FEDERAL INCOME TAX			12,980,514			8,682,499	4,298,015		
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-44,970			-27,684	-17,286		
GAS NET OPERATING INCOME					20,303,931			12,012,430	8,291,501		

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.453%	33.547%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.700%	31.300%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.642%	30.358%
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 June 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	231,145,725	0	231,145,725	159,851,872	0	159,851,872	71,293,853	0	71,293,853
1	804001	Pipeline Demand Costs	27,047,458	0	27,047,458	18,818,560	0	18,818,560	8,228,898	0	8,228,898
1	804002	Transport Variable Charges	31,474	0	31,474	21,843	0	21,843	9,631	0	9,631
6	804010	Gas Costs - Fixed Hedge	90,879	0	90,879	55,198	0	55,198	35,681	0	35,681
6	804014	GTI Contributions	35,865	0	35,865	42,629	0	42,629	-6,764	0	-6,764
6	804017	Transaction Fees	140,387	0	140,387	97,583	0	97,583	42,804	0	42,804
6	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	508,434	0	508,434	332,824	0	332,824	175,610	0	175,610
6	804700	Gas Costs - Offsystem Bookout	6,662,479	0	6,662,479	4,594,629	0	4,594,629	2,067,850	0	2,067,850
6	804711	Gas Costs - Offsystem Bookout Offset	1,735,844	0	1,735,844	1,193,279	0	1,193,279	542,565	0	542,565
6	804730	Gas Costs - Intracompany LDC Gas	13,828,865	0	13,828,865	9,672,010	0	9,672,010	4,156,855	0	4,156,855
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	-21,591,426	0	-21,591,426	-14,995,859	0	-14,995,859	-6,595,567	0	-6,595,567
99	805120	Gas Expense - Rate Deferrals	9,584,201	0	9,584,201	6,340,151	0	6,340,151	3,244,050	0	3,244,050
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	269,220,185	0	269,220,185	186,024,719	0	186,024,719	83,195,466	0	83,195,466

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	69.642%	30.358%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/29/2011
PRINT TIME: 4:02 PM

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended June 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	913,791	3,633,004	4,546,795	641,488	2,414,240	3,055,728	272,303	1,218,764	1,491,067
12	903920	Accts Rec Sold - Program Fees	0	29,559	29,559	0	19,251	19,251	0	10,308	10,308
12	903930	Accts Rec Sold - Maturity Yield Fees	0	751	751	0	489	489	0	262	262
Total Account 903			913,791	3,663,314	4,577,105	641,488	2,433,980	3,075,468	272,303	1,229,334	1,501,637

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.453%	33.547%
G-ALL	12	Net Gas Plant	100.000%	65.129%	34.871%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended June 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	179,137	200,122	379,259	110,228	132,987	243,215	68,909	67,135	136,044
99	908600	Customer Service & Info Expense	14,434,868	0	14,434,868	10,298,243	0	10,298,243	4,136,625	0	4,136,625
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	56,006	0	56,006	10,725	0	10,725	45,281	0	45,281
99	908990	DSM Amortization	101,835	0	101,835	0	0	0	101,835	0	101,835
Total Account 908			14,989,172	200,122	15,189,294	10,636,522	132,987	10,769,509	4,352,650	67,135	4,419,785

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.453%	33.547%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: G-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	389,770,309	269,502,644	120,267,665
G-OPS	Operating & Maintenance Expense	330,608,742	228,769,900	101,838,842
G-OPS	Book Depreciation & Amortization	14,242,839	9,750,948	4,491,891
G-OTX	Taxes Other than FIT	15,989,589	13,947,109	2,042,480
	Net Operating Income Before FIT	28,929,139	17,034,687	11,894,452
G-INT	Less: Interest Expense	9,405,116	6,056,533	3,348,583
G-SCM	Add: Schedule M Additions	6,651,631	3,556,279	3,095,352
G-SCM	Less: Schedule M Deductions	38,490,899	24,913,170	13,577,729
	Taxable Net Operating Income	-12,315,245	-10,378,737	-1,936,508
	Percent	35%	35%	35%
	Total Federal Income Tax	-4,310,336	-3,632,558	-677,778
G-DTE	Deferred FIT	12,980,514	8,682,499	4,298,015
99	411400 Amortized Investment Tax Credit	-44,970	-27,684	-17,286
	Total FIT/Deferred FIT & ITC	8,625,208	5,022,257	3,602,951
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended June 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)	10,963,429	3,493,018	14,456,447	7,116,147	2,398,628	9,514,775	3,847,282	1,094,390	4,941,672
12	997001	Contributions In Aid of Construction	0	698,982	698,982	0	455,240	455,240	0	243,742	243,742
2	997002	Injuries and Damages	0	-499,883	-499,883	0	-332,187	-332,187	0	-167,696	-167,696
12	997003	Salvage	0	65,922	65,922	0	42,934	42,934	0	22,988	22,988
4	997005	FAS106 Current Retiree Medical Accrual	0	129,340	129,340	0	88,621	88,621	0	40,719	40,719
6	997008	DSM Book Amortization	0	101,835	101,835	0	70,920	70,920	0	30,915	30,915
99	997010	Deferred Gas Credit and Refunds	-12,079,184	0	-12,079,184	-8,727,668	0	-8,727,668	-3,351,516	0	-3,351,516
4	997015	Airplane Lease Payments	0	94,676	94,676	0	64,870	64,870	0	29,806	29,806
12	997016	1992 Redemptions	0	-1,822,003	-1,822,003	0	-1,186,652	-1,186,652	0	-635,351	-635,351
4	997020	FAS87 Current Pension Accrual	0	-579,404	-579,404	0	-396,996	-396,996	0	-182,408	-182,408
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	306,101	0	306,101	306,101	0	306,101	0	0	0
12	997032	Interest Rate Swaps	0	87,910	87,910	0	57,255	57,255	0	30,655	30,655
99	997033	DSM Tariff Rider	5,715,471	0	5,715,471	3,657,327	0	3,657,327	2,058,144	0	2,058,144
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-1,619,525	-1,619,525	0	-1,123,950	-1,123,950	0	-495,575	-495,575
99	997065	Amortization of Unbilled Revenue Add-Ins	44,463	0	44,463	10,725	0	10,725	33,738	0	33,738
11	997080	Book Transportation Depreciation	0	879,565	879,565	0	575,807	575,807	0	303,758	303,758
4	997081	Deferred Compensation	0	504,582	504,582	0	345,729	345,729	0	158,853	158,853
4	997082	Meal Disallowances	0	82,895	82,895	0	56,798	56,798	0	26,097	26,097
4	997083	Paid Time Off	0	123,078	123,078	0	84,331	84,331	0	38,747	38,747
2	997084	Customer Uncollectibles	0	-95,198	-95,198	0	-63,262	-63,262	0	-31,936	-31,936
TOTAL SCHEDULE M ADDITIONS			5,005,841	1,645,790	6,651,631	2,418,193	1,138,086	3,556,279	2,587,648	507,704	3,095,352
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	37,987,297	37,987,297	0	24,868,384	24,868,384	0	13,118,913	13,118,913
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	438,238	0	438,238	0	0	0	438,238	0	438,238
TOTAL SCHEDULE M DEDUCTIONS			438,238	38,052,661	38,490,899	0	24,913,170	24,913,170	438,238	13,139,491	13,577,729

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.453%	33.547%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.700%	31.300%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.642%	30.358%
G-ALL	11	Book Depreciation	100.000%	65.465%	34.535%
G-ALL	12	Net Gas Plant	100.000%	65.129%	34.871%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended June 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	10,766,147	7,030,725	3,735,422
99	410100	Deferred Federal Income Tax Exp	2,218,459	1,648,038	570,421
		SUBTOTAL	12,984,606	8,678,763	4,305,843
14	411100	Deferred Federal Income Tax Expense - Allocated	11,470	7,490	3,980
99	411100	Deferred Federal Income Tax Exp	-15,562	-3,754	-11,808
		SUBTOTAL	-4,092	3,736	-7,828
		Total Deferred Federal Income Tax Expense	12,980,514	8,682,499	4,298,015

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.304%	34.696%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended June 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	292,349,372	190,877,168	101,472,204
	Interest Deduction for FIT Calculation	9,405,116	6,056,533	3,348,583

- 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 June 30, 2011 Average of Monthly Averages Basis	Report ID: G-OTX-12A
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***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408170	UNDERGROUND STORAGE R&P Property Tax	0	167,701	167,701	0	116,384	116,384	0	51,317	51,317
99	408110	DISTRIBUTION State Excise Tax	6,193,705	0	6,193,705	6,193,705	0	6,193,705	0	0	0
99	408120	Municipal Occupation & License Tax	7,207,987	0	7,207,987	5,916,914	0	5,916,914	1,291,073	0	1,291,073
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	2,458,689	0	2,458,689	1,694,880	0	1,694,880	763,809	0	763,809
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-75,310	0	-75,310	0	0	0	-75,310	0	-75,310
		TOTAL	15,785,071	0	15,785,071	13,805,499	0	13,805,499	1,979,572	0	1,979,572
4	408170	ADMINISTRATIVE & GENERAL R&P Property Tax	0	36,817	36,817	0	25,226	25,226	0	11,591	11,591
		TOTAL TAXES OTHER THAN FIT	15,785,071	204,518	15,989,589	13,805,499	141,610	13,947,109	1,979,572	62,908	2,042,480

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		167,701	20,028,981	6.672%	122,798	8,831,222	5.458%	44,903
G-ALL	Distribution		2,458,689	276,451,724	92.088%	1,694,880	150,221,147	92.841%	763,809
G-ALL	General		36,817	3,723,680	1.240%	22,822	2,752,562	1.701%	13,995
	TOTAL		2,663,207	300,204,385	100.000%	1,840,500	161,804,931	100.000%	822,707

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: G-APL-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	292,507,700	44,920,627	337,428,327	188,814,399	30,950,418	219,764,817	103,693,301	13,970,209	117,663,510
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	282900	Deferred FIT - Gas Plant In Service	0	-54,857,721	-54,857,721	0	-35,728,285	-35,728,285	0	-19,129,436	-19,129,436
4	282900	Deferred FIT - Common Plant (282900 from C-DTX)	0	-4,123,012	-4,123,012	0	-2,812,516	-2,812,516	0	-1,310,496	-1,310,496
12	190180	FAS 109 ITC	0	149,955	149,955	0	97,664	97,664	0	52,291	52,291
12	283850	Gas portion of Bond Redemptions	0	-1,098,213	-1,098,213	0	-715,255	-715,255	0	-382,958	-382,958
4	190850	Gain on Sale of General Office Bldg--GAS	0	22,898	22,898	0	15,689	15,689	0	7,209	7,209
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-59,906,093	-59,906,093	0	-39,142,703	-39,142,703	0	-20,763,390	-20,763,390
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	2,353,302	2,353,302	0	1,633,192	1,633,192	0	720,110	720,110
1	164100	Gas Inventory--Jackson Prairie	0	12,487,966	12,487,966	0	8,666,648	8,666,648	0	3,821,318	3,821,318
99	186710	DSM Programs	51,234	0	51,234	0	0	0	51,234	0	51,234
4	253850	Gain on Sale of General Office Building	0	-65,364	-65,364	0	-44,786	-44,786	0	-20,578	-20,578
		TOTAL OTHER ADJUSTMENTS	51,234	14,775,904	14,827,138	0	10,255,054	10,255,054	51,234	4,520,850	4,572,084
		NET RATE BASE	292,558,934	-209,562	292,349,372	188,814,399	2,062,769	190,877,168	103,744,535	-2,272,331	101,472,204

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%	65.129%	34.871%
G-ALL	13	Net Gas General Plant	100.000%	68.284%	31.716%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS UTILITY PLANT For Twelve Months Ended June 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)	1,112,959	40,607	1,153,566	944,509	27,823	972,332	168,450	12,784	181,234
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	6,735,471	6,735,471	0	4,615,010	4,615,010	0	2,120,461	2,120,461
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	1,194,448	1,194,448	0	818,412	818,412	0	376,036	376,036
TOTAL INTANGIBLE PLANT--SOFTWARE			1,112,959	7,970,526	9,083,485	944,509	5,461,245	6,405,754	168,450	2,509,281	2,677,731
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	1,296,816	1,296,816	0	899,990	899,990	0	396,826	396,826
1	352XXX	Wells	0	12,736,268	12,736,268	0	8,838,970	8,838,970	0	3,897,298	3,897,298
1	353000	Lines	0	1,051,464	1,051,464	0	729,716	729,716	0	321,748	321,748
1	354000	Compressor Station Equipment	0	11,266,540	11,266,540	0	7,818,979	7,818,979	0	3,447,561	3,447,561
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	1,454,938	1,454,938	0	1,009,727	1,009,727	0	445,211	445,211
TOTAL UNDERGROUND STORAGE PLANT			0	28,860,203	28,860,203	0	20,028,981	20,028,981	0	8,831,222	8,831,222
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	85,138	0	85,138	60,468	0	60,468	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	696,348	22,254	718,602	466,234	15,498	481,732	230,114	6,756	236,870
6	376000	Mains	211,797,631	2,512,521	214,310,152	135,029,333	1,749,770	136,779,103	76,768,298	762,751	77,531,049
6	378000	Measuring & Reg Station Equip-General	4,866,781	57,440	4,924,221	2,978,208	40,002	3,018,210	1,888,573	17,438	1,906,011
6	379000	Measuring & Reg Station Equip-City Gate	5,835,711	60,968	5,896,679	1,690,970	42,459	1,733,429	4,144,741	18,509	4,163,250
6	380000	Services	137,398,924	0	137,398,924	90,954,352	0	90,954,352	46,444,572	0	46,444,572
6	381000	Meters	59,167,166	0	59,167,166	39,528,221	0	39,528,221	19,638,945	0	19,638,945
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	2,743,254	0	2,743,254	2,144,222	0	2,144,222	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			422,655,186	2,653,183	425,308,369	272,853,106	1,847,729	274,700,835	149,802,080	805,454	150,607,534
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,150	850,790	1,517,940	575,661	582,944	1,158,605	91,489	267,846	359,335
4	390XXX	Structures & Improvements	2,859,913	9,976,727	12,836,640	1,906,116	6,835,854	8,741,970	953,797	3,140,873	4,094,670
4	391XXX	Office Furniture & Equipment	5,363	7,520,558	7,515,195	5,363	5,152,936	5,147,573	0	2,367,622	2,367,622
4	392XXX	Transportation Equipment	5,419,717	1,353,517	6,773,234	4,017,066	927,403	4,944,469	1,402,651	426,114	1,828,765
4	393000	Stores Equipment	156,463	241,259	397,722	114,847	165,306	280,153	41,616	75,953	117,569
4	394000	Tools, Shop & Garage Equipment	1,474,267	2,121,593	3,595,860	1,022,215	1,453,673	2,475,888	452,052	667,920	1,119,972
4	395000	Laboratory Equipment	115,616	296,165	411,781	87,199	202,926	290,125	28,417	93,239	121,656
4	396XXX	Power Operated Equipment	4,013,767	709,857	4,723,624	3,042,922	486,380	3,529,302	970,845	223,477	1,194,322
4	397XXX	Communications Equipment	1,735,866	4,065,586	5,801,452	559,440	2,785,658	3,345,098	1,176,426	1,279,928	2,456,354
4	398000	Miscellaneous Equipment	387	82,942	83,329	166	56,830	56,996	221	26,112	26,333
TOTAL GENERAL PLANT			16,437,783	27,218,994	43,656,777	11,320,269	18,649,910	29,970,179	5,117,514	8,569,084	13,686,598
TOTAL PLANT IN SERVICE			440,205,928	66,702,906	506,908,834	285,117,884	45,987,865	331,105,749	155,088,044	20,715,041	175,803,085

GAS UTILITY PLANT For Twelve Months Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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	440,205,928	66,702,906	506,908,834	285,117,884	45,987,865	331,105,749	155,088,044	20,715,041	175,803,085
		ACCUMULATED DEPRECIATION									
G-ADP	108X05	Distribution	141,190,806	886,563	142,077,369	91,719,466	617,420	92,336,886	49,471,340	269,143	49,740,483
G-ADP	108X06	General Plant - Non-Transportation	5,417,894	5,400,619	10,818,513	3,817,046	3,700,396	7,517,442	1,600,848	1,700,223	3,301,071
G-ADP	108X07	General Plant - Transportation	998,385	77,420	1,075,805	711,025	53,047	764,072	287,360	24,373	311,733
G-ADP	108X08	Underground Storage	0	11,643,993	11,643,993	0	8,080,931	8,080,931	0	3,563,062	3,563,062
		TOTAL ACCUMULATED DEPRECIATION	147,607,085	18,008,595	165,615,680	96,247,537	12,451,794	108,699,331	51,359,548	5,556,801	56,916,349
		ACCUMULATED AMORTIZATION									
4	111X30	Intangible Plant--Limited-Term Plant (C-AAM)	89,280	6,006	95,286	54,085	4,115	58,200	35,195	1,891	37,086
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	0	2,818,138	2,818,138	0	1,930,932	1,930,932	0	887,206	887,206
4	111X32	Intangible Plant--PC Software (C-AAM)	0	924,925	924,925	0	633,740	633,740	0	291,185	291,185
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	1,863	24,615	26,478	1,863	16,866	18,729	0	7,749	7,749
		TOTAL ACCUMULATED AMORTIZATION	91,143	3,773,684	3,864,827	55,948	2,585,653	2,641,601	35,195	1,188,031	1,223,226
		NET GAS UTILITY PLANT	292,507,700	44,920,627	337,428,327	188,814,399	30,950,418	219,764,817	103,693,301	13,970,209	117,663,510

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%	69.642%	30.358%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/29/2011
PRINT TIME: 4:02 PM

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended June 30, 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	94,235	94,235	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		103,938	101,908	2,030	0
99	404X31	Mainframe Software	Utility 0	157,871	157,871	0	0
99			Utility 1	0	0	0	0
7			Utility 7	6,095,749	4,412,286	1,187,269	496,194
8			Utility 8	219,483	0	154,900	64,583
9			Utility 9	0	0	0	0
		TOTAL		6,473,103	4,570,157	1,342,169	560,777
99	404X32	PC Software	Utility 0	51,133	51,133	0	0
99			Utility 1	3,867	0	3,867	0
7			Utility 7	582,629	421,724	113,479	47,426
8			Utility 8	40,801	0	28,795	12,006
9			Utility 9	0	0	0	0
		TOTAL		678,430	472,857	146,141	59,432
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		7,265,775	5,152,380	1,492,347	621,048

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%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/29/2011

PRINT TIME: 4:02 PM

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended June 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	8,902,787	6,444,104	1,733,996	724,687
8	Utility 8	144,849	0	102,227	42,622
9	Utility 9	441,811	349,362	92,449	0
9	Utility 9 - Washington	110,486	87,367	23,119	0
9	Utility 9 - Idaho	412,813	326,432	86,381	0
	Total	10,012,746	7,207,265	2,038,172	767,309
7	403X70 Utility 7	7,271	5,263	1,416	592
9	Utility 9	14,858	11,749	3,109	0
	Total	22,129	17,012	4,525	592

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 June 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	40,161,063	40,161,063		
99	108X06	Utility 1 - Allocated	622,740		622,740	
99	108X06	Utility 1 - Washington	2,364,578		2,364,578	
99	108X06	Utility 1 - Idaho	818,609		818,609	
99	108X06	Utility 2 - Oregon	2,316,306			2,316,306
7	108X06	Utility 7	15,344,824	11,107,044	2,988,711	1,249,069
8	108X06	Utility 8	1,000,310	0	705,969	294,341
9	108X06	Utility 9	15,856,185	12,538,278	3,317,907	0
Total			78,484,615	63,806,385	10,818,514	3,859,716

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,663,928	5,663,928	0	0
99	108X07	Utility 1 - Allocated	227,849	0	227,849	0
99	108X07	Utility 1 - Washington	481,248	0	481,248	0
99	108X07	Utility 1 - Idaho	207,128	0	207,128	0
99	108X07	Utility 2 - Oregon	1,041,854	0	0	1,041,854
7	108X07	Utility 7	8,285	5,997	1,614	674
9	108X07	Utility 9	754,915	596,949	157,966	0
Total			8,385,207	6,266,874	1,075,805	1,042,528

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 June 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	0
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7		Utility 7	4,052,657	0	0	2,933,435	2,933,435	0	0	789,336	789,336	0	329,886	329,886
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	293,687	0	0	232,233	232,233	0	0	61,454	61,454	0	0	0
		TOTAL ACCOUNT	6,328,198	372,214	447,642	3,188,442	4,008,298	575,660	91,489	850,790	1,517,939	472,075	329,886	801,961
	390XXX	Structures & Improvements												
99		Utility 0	3,684,494	504,214	1,457,690	1,722,590	3,684,494	0	0	0	0	0	0	0
99		Utility 1	1,277,517	0	0	0	1,277,517	1,277,517	0	0	1,277,517	0	0	0
99		Utility 2	3,384,739	0	0	0	0	0	0	0	0	3,384,739	0	3,384,739
7		Utility 7	45,819,439	0	0	33,165,485	33,165,485	0	0	8,924,252	8,924,252	0	3,729,702	3,729,702
9		Utility 9 - Wa	3,004,057	2,373,458	0	0	2,375,458	628,599	0	0	628,599	0	0	0
9		Utility 9 - Idaho	4,558,168	0	3,604,371	0	3,604,371	0	953,797	0	953,797	0	0	0
9		Utility 9 - Allocated	5,029,750	0	0	3,977,275	3,977,275	0	0	1,052,475	1,052,475	0	0	0
		TOTAL ACCOUNT	66,758,164	2,879,672	5,062,061	38,865,350	46,807,083	1,906,116	953,797	9,976,727	12,836,640	3,384,739	3,729,702	7,114,441
	391XXX	Office Furniture & Equipment												
99		Utility 0	2,215,724	276,647	0	1,939,077	2,215,724	0	0	0	0	0	0	0
7		Utility 7	37,179,519	0	0	26,911,651	26,911,651	0	0	7,241,455	7,241,455	0	3,026,413	3,026,413
8		Utility 8	395,470	0	0	0	0	0	0	279,103	279,103	0	116,367	116,367
		TOTAL ACCOUNT	39,790,713	276,647	0	28,850,728	29,127,375	0	0	7,520,558	7,520,558	0	3,142,780	3,142,780
	392XXX	Transportation Equipment												
99		Utility 0	15,634,422	7,362,403	2,665,008	5,607,011	15,634,422	0	0	0	0	0	0	0
99		Utility 1	6,010,278	0	0	0	6,010,278	3,741,527	1,244,878	1,023,873	6,010,278	0	0	0
99		Utility 2	2,246,073	0	0	0	0	0	0	0	0	2,246,073	0	2,246,073
7		Utility 7	496,107	0	0	359,097	359,097	0	0	96,627	96,627	0	40,383	40,383
9		Utility 9 - Wa	1,316,797	1,041,257	0	0	1,041,257	275,540	0	0	275,540	0	0	0
9		Utility 9 - Idaho	753,996	0	596,222	0	596,222	0	157,774	0	157,774	0	0	0
9		Utility 9 - Allocated	1,113,585	0	0	880,567	880,567	0	0	233,018	233,018	0	0	0
		TOTAL ACCOUNT	27,571,258	8,403,660	3,261,230	6,846,675	18,511,565	4,017,067	1,402,652	1,353,518	6,773,237	2,246,073	40,383	2,286,456

COMMON GENERAL PLANT
For Twelve Months Ended June 30, 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 *****		
				Direct - Wa	Direct - Idaho	Allocated		Direct - Wa	Direct - Idaho	Allocated		Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	395,430	10,739	14,745	369,946	395,430	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	115,543	115,543	0	0	115,543	30,575	0	0	30,575	0	0	0
9		Utility 9 - Idaho	198,880	0	157,264	0	157,264	0	41,616	0	41,616	0	0	0
9		Utility 9 - Allocated	1,152,974	0	0	911,714	911,714	0	0	241,260	241,260	0	0	0
		TOTAL ACCOUNT	2,034,900	126,282	172,009	1,281,660	1,579,951	114,846	41,616	241,260	397,722	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,333,412	1,236,330	409,017	1,688,065	3,333,412	0	0	0	0	0	0	0
99		Utility 1	1,885,339	0	0	0	0	1,013,670	450,091	421,578	1,885,339	0	0	0
99		Utility 2	917,889	0	0	0	0	0	0	0	0	917,889	0	917,889
7		Utility 7	4,484,810	0	0	3,246,240	3,246,240	0	0	873,506	873,506	0	365,064	365,064
8		Utility 8	1,085,400	0	0	0	0	0	0	766,021	766,021	0	319,379	319,379
9		Utility 9 - Wa	40,837	32,292	0	0	32,292	8,545	0	0	8,545	0	0	0
9		Utility 9 - Idaho	9,373	0	7,412	0	7,412	0	1,961	0	1,961	0	0	0
9		Utility 9 - Allocated	289,065	0	0	228,578	228,578	0	0	60,487	60,487	0	0	0
		TOTAL ACCOUNT	12,046,125	1,268,622	416,429	5,162,883	6,847,934	1,022,215	452,052	2,121,592	3,595,859	917,889	684,443	1,602,332
	395000	Laboratory Equipment												
99		Utility 0	1,217,350	197,436	113,751	906,163	1,217,350	0	0	0	0	0	0	0
99		Utility 1	258,354	0	0	0	0	84,073	27,420	146,859	258,354	0	0	0
99		Utility 2	242,878	0	0	0	0	0	0	0	0	242,878	0	242,878
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	47,609	0	0	0	0	0	0	33,600	33,600	0	14,009	14,009
9		Utility 9 - Wa	14,931	11,807	0	0	11,807	3,124	0	0	3,124	0	0	0
9		Utility 9 - Idaho	4,766	0	3,769	0	3,769	0	997	0	997	0	0	0
9		Utility 9 - Allocated	221,901	0	0	175,468	175,468	0	0	46,433	46,433	0	0	0
		TOTAL ACCOUNT	2,363,453	209,243	117,520	1,339,071	1,665,834	87,199	28,417	296,165	411,781	242,878	42,960	285,838
	396XXX	Power Operated Equipment												
99		Utility 0	33,687,490	15,761,280	8,257,010	9,669,200	33,687,490	0	0	0	0	0	0	0
99		Utility 1	4,234,542	0	0	0	0	2,900,380	862,413	471,749	4,234,542	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	681,204	538,662	0	0	538,662	142,542	0	0	142,542	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	622,218	0	0	492,019	492,019	0	0	130,199	130,199	0	0	0
		TOTAL ACCOUNT	40,341,519	16,299,942	8,666,772	10,562,247	35,528,961	3,042,922	970,845	709,858	4,723,625	43,834	45,099	88,933

COMMON GENERAL PLANT
For Twelve Months Ended June 30, 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 *****		
				Direct - Wa	Direct - Idaho	Allocated		Direct - Wa	Direct - Idaho	Allocated		Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	41,092,349	5,627,674	2,265,705	33,198,970	41,092,349	0	0	0	0	0	0	0
99		Utility 1	794,002	0	0	0	0	462,294	331,708	0	794,002	0	0	0
99		Utility 2	727,057	0	0	0	0	0	0	0	0	727,057	0	727,057
7		Utility 7	9,741,844	0	0	7,051,439	7,051,439	0	0	1,897,419	1,897,419	0	792,986	792,986
8		Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	272,499
9		Utility 9 - Wa	464,258	367,112	0	0	367,112	97,146	0	0	97,146	0	0	0
9		Utility 9 - Idaho	4,036,884	0	3,192,166	0	3,192,166	0	844,718	0	844,718	0	0	0
9		Utility 9 - Allocated	7,238,165	0	0	5,723,579	5,723,579	0	0	1,514,586	1,514,586	0	0	0
		TOTAL ACCOUNT	65,020,639	5,994,786	5,457,871	45,973,988	57,426,645	559,440	1,176,426	4,065,586	5,801,452	727,057	1,065,485	1,792,542
	398000	Miscellaneous Equipment												
99		Utility 0	9,927	0	2,299	7,628	9,927	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	1,874	0	0	0	0	0	0	0	0	1,874	0	1,874
7		Utility 7	419,486	0	0	303,637	303,637	0	0	81,703	81,703	0	34,146	34,146
9		Utility 9 - Wa	794	628	0	0	628	166	0	0	166	0	0	0
9		Utility 9 - Idaho	1,057	0	836	0	836	0	221	0	221	0	0	0
9		Utility 9 - Allocated	5,922	0	0	4,683	4,683	0	0	1,239	1,239	0	0	0
		TOTAL ACCOUNT	439,060	628	3,135	315,948	319,711	166	221	82,942	83,329	1,874	34,146	36,020
		TOTAL GENERAL PLANT	262,694,029	35,831,696	23,604,669	142,386,992	201,823,357	11,325,631	5,117,515	27,218,996	43,662,142	8,093,646	9,114,884	17,208,530

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 June 30, 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	28,860,203	28,860,203	0	20,028,981	20,028,981	0	8,831,222	8,831,222
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	28,387,428	28,387,428	0	19,700,875	19,700,875	0	8,686,553	8,686,553
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08	Accumulated Depreciation	0	11,643,993	11,643,993						
	403X80	Depreciation Expense	0	519,078	519,078						
JURISDICTIONAL ALLOCATION:											
1	108X08	Accumulated Depreciation	0	11,643,993	11,643,993	0	8,080,931	8,080,931	0	3,563,062	3,563,062
1	403X80	Depreciation Expense	0	519,078	519,078	0	360,240	360,240	0	158,838	158,838
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	422,655,186	2,653,183	425,308,369	272,853,106	1,847,729	274,700,835	149,802,080	805,454	150,607,534
G-PLT	374000	Less: Land and Land Rights	85,138	0	85,138	60,468	0	60,468	24,670	0	24,670
		Depreciable Distribution Plant	422,570,048	2,653,183	425,223,231	272,792,638	1,847,729	274,640,367	149,777,410	805,454	150,582,864
		Percentage		0.624%	100.000%		64.556%			34.820%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation	141,190,806	886,563	142,077,369						
	403X50	Depreciation Expense	9,943,942	62,439	10,006,381						
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	141,190,806	886,563	142,077,369	91,719,466	617,420	92,336,886	49,471,340	269,143	49,740,483
6	403X50	Depreciation Expense	9,943,942	62,439	10,006,381	6,459,720	43,484	6,503,204	3,484,222	18,955	3,503,177
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	16,437,783	27,218,994	43,656,777	11,320,269	18,649,910	29,970,179	5,117,514	8,569,084	13,686,598
G-PLT	389XXX	Less: Land and Land Rights	667,150	850,790	1,517,940	575,661	582,944	1,158,605	91,489	267,846	359,335
G-PLT	392XXX	Less: Transportation	5,419,717	1,353,517	6,773,234	4,017,066	927,403	4,944,469	1,402,651	426,114	1,828,765
		Depreciable Non-Transportation General Plant	10,350,916	25,014,687	35,365,603	6,727,542	17,139,563	23,867,105	3,623,374	7,875,124	11,498,498
		Percentage		70.732%	100.000%		19.023%			10.245%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X06	Accumulated Depreciation	5,417,894	5,400,619	10,818,513						
	403X60	Depreciation Expense	967,133	1,412,483	2,379,616						
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation - Common Allocated	2,234,707	5,400,619	7,635,326	1,452,468	3,700,396	5,152,864	782,239	1,700,223	2,482,462
4	108X06	Accumulated Depreciation - Direct	3,183,187	0	3,183,187	2,364,578	0	2,364,578	818,609	0	818,609
4	403X60	Depreciation Expense - Common Allocated	584,467	1,412,483	1,996,950	379,880	967,805	1,347,685	204,587	444,678	649,265
4	403X60	Depreciation Expense - WA Allocated	23,119	0	23,119	23,119	0	23,119	0	0	0
4	403X60	Depreciation Expense - ID Allocated	86,381	0	86,381	0	0	0	86,381	0	86,381
4	403X60	Depreciation Expense - Direct	273,166	0	273,166	211,574	0	211,574	61,592	0	61,592

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended June 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	5,419,717	1,353,517	6,773,234	4,017,066	927,403	4,944,469	1,402,651	426,114	1,828,765
		Percentage		19.983%	100.000%	59.308%			20.709%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
4	108X07	Accumulated Depreciation	998,385	77,420	1,075,805						
4	403X70	Depreciation Expense	25,796	6,442	32,238						
JURISDICTIONAL ALLOCATION:											
	108X07	Accumulated Depreciation - Common Allocated	310,009	77,420	387,429	229,777	53,047	282,824	80,232	24,373	104,605
	108X07	Accumulated Depreciation - Direct	688,376	0	688,376	481,248	0	481,248	207,128	0	207,128
	403X70	Depreciation Expense	25,796	6,442	32,238	19,120	4,414	23,534	6,676	2,028	8,704

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%		69.642%		30.358%
G-ALL	99	Not Allocated	0.000%		0.000%		0.000%

COMMON INTANGIBLE PLANT
For Twelve Months Ended June 30, 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	2,183,330	0	0	2,183,330	2,183,330	0	0	0	0	0	0	0	0
99		Utility 1	1,112,959	0	0	0	0	944,509	168,450	0	1,112,959	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,451	153,451	0	0	40,607	40,607	0	0	0	0
		TOTAL ACCOUNT	3,490,347	0	0	2,336,781	2,336,781	944,509	168,450	40,607	1,153,566	0	0	0	0
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	1,024,931	228,981	0	795,950	1,024,931	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	0	46,440
7		Utility 7	30,605,171	0	0	22,152,941	22,152,941	0	0	5,960,969	5,960,969	0	2,491,261	0	2,491,261
8		Utility 8	1,097,417	0	0	0	0	0	0	774,502	774,502	0	322,915	0	322,915
		TOTAL ACCOUNT	32,773,959	228,981	0	22,948,891	23,177,872	0	0	6,735,471	6,735,471	46,440	2,814,176	0	2,860,616
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	403,122	0	0	403,122	403,122	0	0	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0	0
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	0	0	1,231
7		Utility 7	5,120,484	0	0	3,706,360	3,706,360	0	0	997,317	997,317	0	416,807	0	416,807
8		Utility 8	251,922	0	0	0	0	0	0	177,794	177,794	0	74,128	0	74,128
		TOTAL ACCOUNT	5,796,096	0	0	4,109,482	4,109,482	0	0	1,194,448	1,194,448	1,231	490,935	0	492,166
		TOTAL	42,060,402	228,981	0	29,395,154	29,624,135	944,509	168,450	7,970,526	9,083,485	47,671	3,305,111	0	3,352,782

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 June 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	4,636,178	4,636,178	0	0
		Total	4,636,178	4,636,178	0	0
		Accum Amort 111X30				
99		Utility 0	636,085	636,085	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	33,146	0	0	33,146
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	28,704	22,698	6,006	0
		Total	697,935	658,783	6,006	33,146
		Accum Amort 111X31				
99		Utility 0	385,015	385,015	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	32,895	0	0	32,895
7		Utility 7	13,908,795	10,067,603	2,709,016	1,132,176
8		Utility 8	154,620	0	109,123	45,497
9		Utility 9	0	0	0	0
		Total	14,481,325	10,452,618	2,818,139	1,210,568
		Accum Amort 111X32				
99		Utility 0	303,026	303,026	0	0
99		Utility 1	9,759	0	9,759	0
99		Utility 2 - Oregon	239	0	0	239
7		Utility 7	3,821,475	2,766,098	744,309	311,068
8		Utility 8	242,094	0	170,858	71,236
9		Utility 9	0	0	0	0
		Total	4,376,593	3,069,124	924,926	382,543
		Accum Amort 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	40,019	0	0	40,019
7		Utility 7	112,554	81,470	21,922	9,162
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 June 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	165,443	91,647	24,615	49,181		
		Accum Amort 111X70						
99		Utility 0	432	432	0	0		
		Total	432	432	0	0		
TOTAL Accumulated Amortization - Common Plant			24,357,906	18,908,782	3,773,686	1,675,438		
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 June 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	-19,276,523	-13,952,926	-3,754,488	-1,569,109
9	282900	Utility 9	-1,761,167	-1,392,643	-368,524	0
		Total	-21,037,690	-15,345,569	-4,123,012	-1,569,109

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%