

RESULTS OF OPERATION

AVISTA UTILITIES

PRINT DATE: 08-24-2011

PRINT TIME: 10:57 AM

GAS RATE OF RETURN For Twelve Months Ended July 31, 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	19,952,801	11,847,869	8,104,932
		Adjustments			
		Adjusted Gas Net Operating Income	19,952,801	11,847,869	8,104,932
G-APL		Gas Net Adjusted Rate Base	292,772,882	191,288,255	101,484,627
		RATE OF RETURN	6.815%	6.194%	7.986%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 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	07-31-2011	222,377	147,781	74,596
		Percent		100.000%	66.485%	33.545%
3	G-OPS	Direct Distribution Operating Expense		9,234,706	6,173,579	3,061,127
		Percent		100.000%	66.852%	33.148%
		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		29,128,845	20,215,419	8,913,426
	G-PLT	Distribution		426,661,982	275,701,974	150,960,008
		Total Underground Storage/Dist Plant		455,790,827	295,917,393	159,873,434
5		Percent		100.000%	64.924%	35.076%
6	Input	Actual Therms Purchased	07-31-2011	271,656,520	188,977,313	82,679,207
		Percent		100.000%	69.565%	30.435%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 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 July 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 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%
	Actual Annual Throughput	12-31-2010	System	Washington	Idaho	
10	Percent		345,660,550	233,500,090	112,160,460	
			100.000%	67.552%	32.448%	
11	Book Depreciation		13,014,414	8,528,226	4,486,188	
	Percent		100.000%	65.529%	34.471%	
12	Net Gas Plant		338,927,495	220,912,208	118,015,287	
	Percent		100.000%	65.180%	34.820%	
13	G-PLT Net Gas General Plant		32,293,956	22,109,547	10,184,409	
	Percent		100.000%	68.463%	31.537%	
14	Net Allocated Schedule M's		-36,317,710	-23,721,811	-12,595,899	
	Percent		100.000%	65.317%	34.683%	
99	Input Not Allocated		0.000%	0.000%	0.000%	
	Situated Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)					
		12-31-2010		Washington	Idaho	
G-PLT	Underground Storage			20,215,419	8,913,426	
Input	Distribution			276,451,724	150,221,147	
Input	General			3,723,680	2,752,562	
	TOTAL			300,390,823	161,887,135	

RESULTS OF OPERATIONS

AVISTA UTILITIES

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GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended July 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
REVENUES											
SALES OF GAS:											
99	480000	Residential	151,590,696	0	151,590,696	103,781,017	0	103,781,017	47,809,679	0	47,809,679
99	4812XX	Commercial - Firm & Interruptible	78,561,697	0	78,561,697	55,244,465	0	55,244,465	23,317,232	0	23,317,232
99	4813XX	Industrial-Firm	3,629,513	0	3,629,513	2,146,558	0	2,146,558	1,482,955	0	1,482,955
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	432,121	0	432,121	192,376	0	192,376	239,745	0	239,745
99	484000	Interdepartmental Revenue	331,820	0	331,820	295,615	0	295,615	36,205	0	36,205
TOTAL SALES TO ULTIMATE CUSTOMERS			234,545,847	0	234,545,847	161,660,031	0	161,660,031	72,885,816	0	72,885,816
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	141,653,798	0	141,653,798	97,713,639	0	97,713,639	43,940,159	0	43,940,159
99	488000	Miscellaneous Service Revenues	28,990	0	28,990	15,219	0	15,219	13,771	0	13,771
99	489300	Transportation For Others	3,899,349	0	3,899,349	3,455,250	0	3,455,250	444,099	0	444,099
99	493000	Rent from Gas Property	2,037	0	2,037	2,037	0	2,037	0	0	0
4	495000	Other Gas Revenues	8,051,851	71,253	8,123,104	5,569,605	48,821	5,618,426	2,482,246	22,432	2,504,678
TOTAL OTHER OPERATING REVENUES			153,636,025	71,253	153,707,278	106,755,750	48,821	106,804,571	46,880,275	22,432	46,902,707
TOTAL GAS REVENUES			388,181,872	71,253	388,253,125	268,415,781	48,821	268,464,602	119,766,091	22,432	119,788,523
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	270,363,806	0	270,363,806	187,010,602	0	187,010,602	83,353,204	0	83,353,204
6	808XXX	Net Natural Gas Storage Transactions	3,839,007	0	3,839,007	2,718,369	0	2,718,369	1,120,638	0	1,120,638
6	811000	Gas Used for Products Extraction	-1,321,351	0	-1,321,351	-917,334	0	-917,334	-404,017	0	-404,017
10	813000	Other Gas Expenses	0	1,278,234	1,278,234	0	863,473	863,473	0	414,761	414,761
99	813010	Gas Technology Institute (GTI) Expenses	98,278	0	98,278	70,104	0	70,104	28,174	0	28,174
TOTAL PRODUCTION EXPENSES			272,979,740	1,278,234	274,257,974	188,881,741	863,473	189,745,214	84,097,999	414,761	84,512,760
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	10,647	10,647	0	7,389	7,389	0	3,258	3,258
1	824000	Other Expenses	0	355,825	355,825	0	246,943	246,943	0	108,882	108,882
1	837000	Other Equipment	0	349,262	349,262	0	242,388	242,388	0	106,874	106,874
TOTAL UNDERGROUND STORAGE OP. EXP			0	715,734	715,734	0	496,720	496,720	0	219,014	219,014
G-ADP		Depreciation Expense	0	523,808	523,808	0	363,523	363,523	0	160,285	160,285
1	404X40	Amortization Expense	0	228	228	0	158	158	0	70	70
G-OTX		Taxes Other Than FIT	0	169,320	169,320	0	117,508	117,508	0	51,812	51,812
TOTAL UNDERGROUND STORAGE EXP			0	1,409,090	1,409,090	0	977,909	977,909	0	431,181	431,181

RESULTS OF OPERATIONS

AVISTA UTILITIES

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GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended July 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	183,327	765,145	948,472	125,298	511,515	636,813	58,029	253,630	311,659
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,369,152	468,619	2,837,771	1,604,009	313,281	1,917,290	765,143	155,338	920,481
3	875000	Measuring & Reg Sta Exp-General	122,084	94	122,178	75,448	63	75,511	46,636	31	46,667
3	876000	Measuring & Reg Sta Exp-Industrial	25,906	0	25,906	3,124	0	3,124	22,782	0	22,782
3	877000	Measuring & Reg Sta Exp-City Gate	251,011	0	251,011	110,509	0	110,509	140,502	0	140,502
3	878000	Meter & House Regulator Expenses	677,799	0	677,799	541,490	0	541,490	136,309	0	136,309
3	879000	Customer Installation Expenses	1,305,005	81,179	1,386,184	720,303	54,270	774,573	584,702	26,909	611,611
3	880000	Other Expenses	999,478	899,286	1,898,764	662,234	601,191	1,263,425	337,244	298,095	635,339
3	881000	Rents	60	18,074	18,134	60	12,083	12,143	0	5,991	5,991
MAINTENANCE											
3	885000	Supervision & Engineering	92,688	16,513	109,201	23,821	11,039	34,860	68,867	5,474	74,341
3	887000	Mains	1,838,556	15,043	1,853,599	1,392,455	10,057	1,402,512	446,101	4,986	451,087
3	889000	Measuring & Reg Sta Exp-General	151,198	0	151,198	92,498	0	92,498	58,700	0	58,700
3	890000	Measuring & Reg Sta Exp-Industrial	71,468	14,183	85,651	54,144	9,482	63,626	17,324	4,701	22,025
3	891000	Measuring & Reg Sta Exp-City Gate	126,329	115	126,444	64,092	77	64,169	62,237	38	62,275
3	892000	Services	736,023	294,220	1,030,243	563,360	196,692	760,052	172,663	97,528	270,191
3	893000	Meters & House Regulators	284,069	593,677	877,746	140,345	396,885	537,230	143,724	196,792	340,516
3	894000	Other Equipment	553	182,341	182,894	389	121,899	122,288	164	60,442	60,606
TOTAL DISTRIBUTION OPERATING EXP			9,234,706	3,348,489	12,583,195	6,173,579	2,238,534	8,412,113	3,061,127	1,109,955	4,171,082
G-ADP		Depreciation	9,978,160	62,452	10,040,612	6,484,830	43,445	6,528,275	3,493,330	19,007	3,512,337
G-OTX		Taxes Other Than FIT	15,802,173	0	15,802,173	13,813,291	0	13,813,291	1,988,882	0	1,988,882
TOTAL DISTRIBUTION EXPENSES			35,015,039	3,410,941	38,425,980	26,471,700	2,281,979	28,753,679	8,543,339	1,128,962	9,672,301
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	372,342	372,342	0	247,440	247,440	0	124,902	124,902
2	902000	Meter Reading Expenses	1,567,842	61,134	1,628,976	1,361,123	40,627	1,401,750	206,719	20,507	227,226
G-903	903XXX	Customer Records & Collection Expenses	923,336	3,686,699	4,610,035	648,956	2,449,659	3,098,615	274,380	1,237,040	1,511,420
2	904000	Uncollectible Accounts	0	1,041,978	1,041,978	0	692,446	692,446	0	349,532	349,532
2	905000	Misc Customer Accounts	0	81,036	81,036	0	53,852	53,852	0	27,184	27,184
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,491,178	5,243,189	7,734,367	2,010,079	3,484,024	5,494,103	481,099	1,759,165	2,240,264
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	14,997,555	184,119	15,181,674	10,596,718	122,356	10,719,074	4,400,837	61,763	4,462,600
2	909000	Advertising	11,640	628,746	640,386	11,640	417,833	429,473	0	210,913	210,913
2	910000	Misc Customer Service & Info Exp	0	108,122	108,122	0	71,852	71,852	0	36,270	36,270
TOTAL CUSTOMER SERVICE & INFO EXP			15,009,195	920,987	15,930,182	10,608,358	612,041	11,220,399	4,400,837	308,946	4,709,783

RESULTS OF OPERATIONS

AVISTA UTILITIES

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GAS OPERATING STATEMENT
For Twelve Months Ended July 31, 2011
Average of Monthly Averages Basis

Report ID:
G-OPS-12A

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	3,280	3,280	0	2,180	2,180	0	1,100	1,100
2	913000	Advertising	96	29	125	96	19	115	0	10	10
2	916000	Miscellaneous Sales Expenses	41,296	7,960	49,256	40,138	5,290	45,428	1,158	2,670	3,828
TOTAL SALES EXPENSES			41,392	11,269	52,661	40,234	7,489	47,723	1,158	3,780	4,938
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	90,759	7,244,704	7,335,463	66,161	4,963,926	5,030,087	24,598	2,280,778	2,305,376
4	921000	Office Supplies & Expenses	361	1,133,805	1,134,166	361	776,861	777,222	0	356,944	356,944
4	922000	Admin. Expenses Transferred - Credit	229	-30,730	-30,501	0	-21,056	-21,056	229	-9,674	-9,445
4	923000	Outside Services Employed	7,995	4,302,471	4,310,466	7,995	2,947,967	2,955,962	0	1,354,504	1,354,504
4	924000	Property Insurance Premium	0	298,022	298,022	0	204,199	204,199	0	93,823	93,823
4	925XXX	Injuries and Damages	157	874,800	874,957	157	599,395	599,552	0	275,405	275,405
4	926XXX	Employee Pensions and Benefits	55,610	215,995	271,605	55,610	147,995	203,605	0	68,000	68,000
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	711,859	292,768	1,004,627	464,161	200,599	664,760	247,698	92,169	339,867
4	930000	Miscellaneous General Expenses	47,498	796,046	843,544	33,001	545,435	578,436	14,497	250,611	265,108
4	931000	Rents	15,113	210,479	225,592	14,421	144,216	158,637	692	66,263	66,955
4	935000	Maintenance of General Plant	272,945	1,504,845	1,777,790	183,656	1,031,090	1,214,746	89,289	473,755	563,044
TOTAL ADMIN & GEN OPERATING EXP			1,202,526	16,843,205	18,045,731	825,523	11,540,627	12,366,150	377,003	5,302,578	5,679,581
G-ADP		Depreciation	1,011,185	1,438,807	2,449,992	650,585	985,842	1,636,427	360,600	452,965	813,565
99	404X30	Amortization - Intangible Distribution Plant	26,783	2,030	28,813	22,959	1,391	24,350	3,824	639	4,463
99	404X31	Amortization - Intangible Distribution Plant	0	1,371,999	1,371,999	0	940,066	940,066	0	431,933	431,933
99	404X32	Amortization - Intangible Distribution Plant	0	137,723	137,723	0	94,365	94,365	0	43,358	43,358
4	404X50	Amortization - Leasehold Imp (1404.60)	0	2,007	2,007	0	1,375	1,375	0	632	632
99	407025	Jackson Prairie Deferral (per WA GRC)	0	0	0	0	0	0	0	0	0
99	407X28	Decoupling Revenue Amortization	-269,652	0	-269,652	-269,652	0	-269,652	0	0	0
99	407329	Decoupling Revenue Surcharge	577,461	0	577,461	577,461	0	577,461	0	0	0
99	407335	DSIT Amortization - ID	-461,486	0	-461,486	0	0	0	-461,486	0	-461,486
99	407425	Jackson Prairie Deferral (per WA GRC)	-109,685	0	-109,685	-109,685	0	-109,685	0	0	0
G-OTX		Taxes Other than FIT	0	36,840	36,840	0	25,242	25,242	0	11,598	11,598
TOTAL ADMIN & GENERAL EXPENSES			1,977,132	19,832,611	21,809,743	1,697,191	13,588,908	15,286,099	279,941	6,243,703	6,523,644
TOTAL EXPENSES BEFORE FIT			327,513,676	32,106,321	359,619,997	229,709,303	21,815,823	251,525,126	97,804,373	10,290,498	108,094,871
NET OPERATING INCOME BEFORE FIT					28,633,128			16,939,476	11,693,652		
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
GAS NET OPERATING INCOME					19,952,801			11,847,869	8,104,932		

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.455%	33.545%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.852%	33.148%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 08-24-2011
 PRINT TIME: 10:57 AM

GAS OPERATING STATEMENT For Twelve Months Ended July 31, 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
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%		68.518%		31.482%			
G-ALL	6	Actual Therms Purchased		100.000%		69.565%		30.435%			
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 July 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	233,489,314	0	233,489,314	161,700,008	0	161,700,008	71,789,306	0	71,789,306
1	804001	Pipeline Demand Costs	27,006,538	0	27,006,538	18,778,319	0	18,778,319	8,228,219	0	8,228,219
1	804002	Transport Variable Charges	65,700	0	65,700	45,596	0	45,596	20,104	0	20,104
6	804010	Gas Costs - Fixed Hedge	215,854	0	215,854	139,773	0	139,773	76,081	0	76,081
6	804014	GTI Contributions	12,352	0	12,352	8,408	0	8,408	3,944	0	3,944
6	804017	Transaction Fees	154,753	0	154,753	107,680	0	107,680	47,073	0	47,073
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	467,722	0	467,722	306,746	0	306,746	160,976	0	160,976
6	804700	Gas Costs - Offsystem Bookout	5,927,272	0	5,927,272	4,094,849	0	4,094,849	1,832,423	0	1,832,423
6	804711	Gas Costs - Offsystem Bookout Offset	-2,105,176	0	-2,105,176	-1,478,727	0	-1,478,727	-626,449	0	-626,449
6	804730	Gas Costs - Intracompany LDC Gas	18,618,985	0	18,618,985	13,004,257	0	13,004,257	5,614,728	0	5,614,728
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	-21,211,285	0	-21,211,285	-14,725,417	0	-14,725,417	-6,485,868	0	-6,485,868
99	805120	Gas Expense - Rate Deferrals	7,721,777	0	7,721,777	5,029,110	0	5,029,110	2,692,667	0	2,692,667
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	270,363,806	0	270,363,806	187,010,602	0	187,010,602	83,353,204	0	83,353,204

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	69.565%	30.435%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 08-24-2011
PRINT TIME: 10:57 AM

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended July 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	923,336	3,660,291	4,583,627	648,956	2,432,446	3,081,402	274,380	1,227,845	1,502,225
12	903920	Accts Rec Sold - Program Fees	0	25,656	25,656	0	16,723	16,723	0	8,933	8,933
12	903930	Accts Rec Sold - Maturity Yield Fees	0	752	752	0	490	490	0	262	262
Total Account 903			923,336	3,686,699	4,610,035	648,956	2,449,659	3,098,615	274,380	1,237,040	1,511,420

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.455%	33.545%
G-ALL	12	Net Gas Plant	100.000%	65.180%	34.820%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended July 31, 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	195,486	184,119	379,605	120,819	122,356	243,175	74,667	61,763	136,430
99	908600	Customer Service & Info Expense	14,446,110	0	14,446,110	10,251,901	0	10,251,901	4,194,209	0	4,194,209
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	45,227	0	45,227	6,672	0	6,672	38,555	0	38,555
99	908990	DSM Amortization	93,406	0	93,406	0	0	0	93,406	0	93,406
Total Account 908			14,997,555	184,119	15,181,674	10,596,718	122,356	10,719,074	4,400,837	61,763	4,462,600

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.455%	33.545%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended July 31, 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	388,253,125	268,464,602	119,788,523
G-OPS	Operating & Maintenance Expense	329,319,844	227,782,422	101,537,422
G-OPS	Book Depreciation & Amortization	14,291,820	9,786,663	4,505,157
G-OTX	Taxes Other than FIT	16,008,333	13,956,041	2,052,292
	Net Operating Income Before FIT	28,633,128	16,939,476	11,693,652
G-INT	Less: Interest Expense	9,418,569	6,069,576	3,348,993
G-SCM	Add: Schedule M Additions	6,094,650	3,047,565	3,047,085
G-SCM	Less: Schedule M Deductions	39,016,641	25,272,564	13,744,077
	Taxable Net Operating Income	-13,707,432	-11,355,099	-2,352,333
	Percent	35%	35%	35%
	Total Federal Income Tax	-4,797,602	-3,974,285	-823,317
G-DTE	Deferred FIT	13,522,688	9,093,418	4,429,270
99	411400 Amortized Investment Tax Credit	-44,759	27,526	-17,233
	Total FIT/Deferred FIT & ITC	8,680,327	5,091,607	3,588,720

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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GAS SCHEDULE M ITEMS For Twelve Months Ended July 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)	11,016,128	3,539,054	14,555,182	7,158,374	2,430,165	9,588,539	3,857,754	1,108,889	4,966,643
12	997001	Contributions In Aid of Construction	0	812,586	812,586	0	529,644	529,644	0	282,942	282,942
2	997002	Injuries and Damages	0	-500,000	-500,000	0	-332,275	-332,275	0	-167,725	-167,725
12	997003	Salvage	0	93,526	93,526	0	60,960	60,960	0	32,566	32,566
4	997005	FAS106 Current Retiree Medical Accrual	0	295,942	295,942	0	202,774	202,774	0	93,168	93,168
6	997008	DSM Book Amortization	0	93,406	93,406	0	64,978	64,978	0	28,428	28,428
99	997010	Deferred Gas Credit and Refunds	-13,593,390	0	-13,593,390	-9,800,189	0	-9,800,189	-3,793,201	0	-3,793,201
4	997015	Airplane Lease Payments	0	95,128	95,128	0	65,180	65,180	0	29,948	29,948
12	997016	1992 Redemptions	0	-1,818,708	-1,818,708	0	-1,185,434	-1,185,434	0	-633,274	-633,274
4	997020	FAS87 Current Pension Accrual	0	-567,806	-567,806	0	-389,049	-389,049	0	-178,757	-178,757
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	299,635	0	299,635	299,635	0	299,635	0	0	0
12	997032	Interest Rate Swaps	0	74,068	74,068	0	48,278	48,278	0	25,790	25,790
99	997033	DSM Tariff Rider	6,034,043	0	6,034,043	3,776,755	0	3,776,755	2,257,288	0	2,257,288
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-1,119,525	-1,119,525	0	-776,950	-776,950	0	-342,575	-342,575
99	997065	Amortization of Unbilled Revenue Add-Ins	36,371	0	36,371	6,672	0	6,672	29,699	0	29,699
11	997080	Book Transportation Depreciation	0	854,653	854,653	0	560,046	560,046	0	294,607	294,607
4	997081	Deferred Compensation	0	313,956	313,956	0	215,116	215,116	0	98,840	98,840
4	997082	Meal Disallowances	0	82,067	82,067	0	56,231	56,231	0	25,836	25,836
4	997083	Paid Time Off	0	118,836	118,836	0	81,424	81,424	0	37,412	37,412
2	997084	Customer Uncollectibles	0	-120,881	-120,881	0	-80,331	-80,331	0	-40,550	-40,550
TOTAL SCHEDULE M ADDITIONS			3,848,348	2,246,302	6,094,650	1,496,808	1,550,757	3,047,565	2,351,540	695,545	3,047,085
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	38,498,647	38,498,647	0	25,227,778	25,227,778	0	13,270,869	13,270,869
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	452,630	0	452,630	0	0	0	452,630	0	452,630
TOTAL SCHEDULE M DEDUCTIONS			452,630	38,564,011	39,016,641	0	25,272,564	25,272,564	452,630	13,291,447	13,744,077

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.455%	33.545%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.852%	33.148%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.565%	30.435%
G-ALL	11	Book Depreciation	100.000%	65.529%	34.471%
G-ALL	12	Net Gas Plant	100.000%	65.180%	34.820%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended July 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	10,799,534	7,053,932	3,745,602
99	410100	Deferred Federal Income Tax Exp	2,647,181	1,983,883	663,298
		SUBTOTAL	13,446,715	9,037,815	4,408,900
14	411100	Deferred Federal Income Tax Expense - Allocated	88,703	57,938	30,765
99	411100	Deferred Federal Income Tax Exp	-12,730	-2,335	-10,395
		SUBTOTAL	75,973	55,603	20,370
		Total Deferred Federal Income Tax Expense	13,522,688	9,093,418	4,429,270

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.317%	34.683%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended July 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	292,772,882	191,288,255	101,484,627
	Interest Deduction for FIT Calculation	9,418,569	6,069,576	3,348,993

- 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 July 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									
1	408170	R&P Property Tax	0	169,320	169,320	0	117,508	117,508	0	51,812	51,812
		DISTRIBUTION									
99	408110	State Excise Tax	6,195,562	0	6,195,562	6,195,562	0	6,195,562	0	0	0
99	408120	Municipal Occupation & License Tax	7,219,990	0	7,219,990	5,924,282	0	5,924,282	1,295,708	0	1,295,708
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	2,459,963	0	2,459,963	1,693,447	0	1,693,447	766,516	0	766,516
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-73,342	0	-73,342	0	0	0	-73,342	0	-73,342
		TOTAL	15,802,173	0	15,802,173	13,813,291	0	13,813,291	1,988,882	0	1,988,882
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	36,840	36,840	0	25,242	25,242	0	11,598	11,598
		TOTAL TAXES OTHER THAN FIT	15,802,173	206,160	16,008,333	13,813,291	142,750	13,956,041	1,988,882	63,410	2,052,292
		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	29,128,845		169,320	20,215,419	6.730%	123,838	8,913,426	5.506%	45,482
G-ALL		Distribution	426,672,871		2,459,963	276,451,724	92.031%	1,693,447	150,221,147	92.794%	766,516
G-ALL		General	6,476,242		36,840	3,723,680	1.239%	22,798	2,752,562	1.700%	14,042
		TOTAL	462,277,958		2,666,123	300,390,823	100.000%	1,840,083	161,887,135	100.000%	826,040

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended July 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	293,482,173	45,445,320	338,927,493	189,601,656	31,310,554	220,912,210	103,880,517	14,134,766	118,015,283
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	282900	Deferred FIT - Gas Plant In Service	0	-55,542,775	-55,542,775	0	-36,202,781	-36,202,781	0	-19,339,994	-19,339,994
4	282900	Deferred FIT - Common Plant (282900 from C-DTX)	0	-4,344,050	-4,344,050	0	-2,964,111	-2,964,111	0	-1,379,939	-1,379,939
12	190180	FAS 109 ITC	0	147,942	147,942	0	96,429	96,429	0	51,513	51,513
12	283850	Gas portion of Bond Redemptions	0	-1,151,430	-1,151,430	0	-750,502	-750,502	0	-400,928	-400,928
4	190850	Gain on Sale of General Office Bldg--GAS	0	20,992	20,992	0	14,383	14,383	0	6,609	6,609
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-60,869,321	-60,869,321	0	-39,806,582	-39,806,582	0	-21,062,739	-21,062,739
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	2,674,994	2,674,994	0	1,856,446	1,856,446	0	818,548	818,548
1	164100	Gas Inventory--Jackson Prairie	0	12,056,534	12,056,534	0	8,367,235	8,367,235	0	3,689,299	3,689,299
99	186710	DSM Programs	43,099	0	43,099	0	0	0	43,099	0	43,099
4	253850	Gain on Sale of General Office Building	0	-59,917	-59,917	0	-41,054	-41,054	0	-18,863	-18,863
		TOTAL OTHER ADJUSTMENTS	43,099	14,671,611	14,714,710	0	10,182,627	10,182,627	43,099	4,488,984	4,532,083
		NET RATE BASE	293,525,272	-752,390	292,772,882	189,601,656	1,686,599	191,288,255	103,923,616	-2,438,989	101,484,627

ALLOCATION RATIOS:

Account	Ref	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	12	Net Gas Plant	100.000%	65.180%	34.820%
G-ALL	13	Net Gas General Plant	100.000%	68.463%	31.537%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS UTILITY PLANT For Twelve Months Ended July 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)	1,125,358	40,607	1,165,965	956,908	27,823	984,731	168,450	12,784	181,234
4	C-IPL	Misc Intangible Plt--Mainframe Software (303100)	0	6,924,716	6,924,716	0	4,744,677	4,744,677	0	2,180,039	2,180,039
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	1,069,580	1,069,580	0	732,855	732,855	0	336,725	336,725
TOTAL INTANGIBLE PLANT--SOFTWARE			1,125,358	8,034,903	9,160,261	956,908	5,505,355	6,462,263	168,450	2,529,548	2,697,998
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	1,297,778	1,297,778	0	900,658	900,658	0	397,120	397,120
1	352XXX	Wells	0	12,994,261	12,994,261	0	9,018,017	9,018,017	0	3,976,244	3,976,244
1	353000	Lines	0	1,051,477	1,051,477	0	729,725	729,725	0	321,752	321,752
1	354000	Compressor Station Equipment	0	11,276,243	11,276,243	0	7,825,713	7,825,713	0	3,450,530	3,450,530
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	1,454,909	1,454,909	0	1,009,707	1,009,707	0	445,202	445,202
TOTAL UNDERGROUND STORAGE PLANT			0	29,128,845	29,128,845	0	20,215,419	20,215,419	0	8,913,426	8,913,426
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	85,475	0	85,475	60,805	0	60,805	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	708,305	22,254	730,559	471,313	15,481	486,794	236,992	6,773	243,765
6	376000	Mains	212,308,125	2,512,521	214,820,646	135,369,678	1,747,835	137,117,513	76,938,447	764,686	77,703,133
6	378000	Measuring & Reg Station Equip-General	4,894,363	57,440	4,951,803	2,989,076	39,958	3,029,034	1,905,287	17,482	1,922,769
6	379000	Measuring & Reg Station Equip-City Gate	5,848,093	60,967	5,909,060	1,703,352	42,412	1,745,764	4,144,741	18,555	4,163,296
6	380000	Services	137,851,969	0	137,851,969	91,330,889	0	91,330,889	46,521,080	0	46,521,080
6	381000	Meters	59,492,969	0	59,492,969	39,773,841	0	39,773,841	19,719,128	0	19,719,128
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	2,755,268	0	2,755,268	2,156,236	0	2,156,236	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			424,008,800	2,653,182	426,661,982	273,856,288	1,845,686	275,701,974	150,152,512	807,496	150,960,008
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,150	849,065	1,516,215	575,661	581,762	1,157,423	91,489	267,303	358,792
4	390XXX	Structures & Improvements	3,021,444	10,102,634	13,124,078	2,063,197	6,922,123	8,985,320	958,247	3,180,511	4,138,758
4	391XXX	Office Furniture & Equipment	0	7,594,727	7,594,727	0	5,203,755	5,203,755	0	2,390,972	2,390,972
4	392XXX	Transportation Equipment	5,532,486	1,368,422	6,900,908	4,107,324	937,615	5,044,939	1,425,162	430,807	1,855,969
4	393000	Stores Equipment	156,146	245,112	401,258	114,783	167,946	282,729	41,363	77,166	118,529
4	394000	Tools, Shop & Garage Equipment	1,475,860	2,147,720	3,623,580	1,024,177	1,471,575	2,495,752	451,683	676,145	1,127,828
4	395000	Laboratory Equipment	113,233	296,361	409,594	85,402	203,061	288,463	27,831	93,300	121,131
4	396XXX	Power Operated Equipment	4,052,042	729,348	4,781,390	3,074,162	499,735	3,573,897	977,880	229,613	1,207,493
4	397XXX	Communications Equipment	1,739,710	4,094,039	5,833,749	561,414	2,805,154	3,366,568	1,178,296	1,288,885	2,467,181
4	398000	Miscellaneous Equipment	338	82,047	82,385	145	56,217	56,362	193	25,830	26,023
TOTAL GENERAL PLANT			16,758,409	27,509,475	44,267,884	11,606,265	18,848,943	30,455,208	5,152,144	8,660,532	13,812,676
TOTAL PLANT IN SERVICE			441,892,567	67,326,405	509,218,972	286,419,461	46,415,403	332,834,864	155,473,106	20,911,002	176,384,108

GAS UTILITY PLANT For Twelve Months Ended July 31, 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	441,892,567	67,326,405	509,218,972	286,419,461	46,415,403	332,834,864	155,473,106	20,911,002	176,384,108
		ACCUMULATED DEPRECIATION									
G-ADP	108X05	Distribution	141,882,469	888,032	142,770,501	92,209,756	617,759	92,827,515	49,672,713	270,273	49,942,986
G-ADP	108X06	General Plant - Non-Transportation	5,436,273	5,462,308	10,898,581	3,839,229	3,742,664	7,581,893	1,597,044	1,719,644	3,316,688
G-ADP	108X07	General Plant - Transportation	998,287	77,060	1,075,347	710,968	52,800	763,768	287,319	24,260	311,579
G-ADP	108X08	Underground Storage	0	11,686,016	11,686,016	0	8,110,095	8,110,095	0	3,575,921	3,575,921
		TOTAL ACCUMULATED DEPRECIATION	148,317,029	18,113,416	166,430,445	96,759,953	12,523,318	109,283,271	51,557,076	5,590,098	57,147,174
		ACCUMULATED AMORTIZATION									
4	111X30	Intangible Plant--Limited-Term Plant (C-AAM)	91,502	6,175	97,677	55,989	4,231	60,220	35,513	1,944	37,457
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	0	2,929,855	2,929,855	0	2,007,478	2,007,478	0	922,377	922,377
4	111X32	Intangible Plant--PC Software (C-AAM)	0	806,857	806,857	0	552,842	552,842	0	254,015	254,015
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	1,863	24,782	26,645	1,863	16,980	18,843	0	7,802	7,802
		TOTAL ACCUMULATED AMORTIZATION	93,365	3,767,669	3,861,034	57,852	2,581,531	2,639,383	35,513	1,186,138	1,221,651
		NET GAS UTILITY PLANT	293,482,173	45,445,320	338,927,493	189,601,656	31,310,554	220,912,210	103,880,517	14,134,766	118,015,283

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%	69.565%	30.435%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 08-24-2011
PRINT TIME: 10:57 AM

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended July 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	93,497	93,497	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		103,200	101,170	2,030	0
99	404X31	Mainframe Software	Utility 0	158,079	158,079	0	0
99			Utility 1	0	0	0	0
7			Utility 7	6,213,678	4,497,647	1,210,238	505,793
8			Utility 8	229,204	0	161,761	67,443
9			Utility 9	0	0	0	0
		TOTAL		6,600,961	4,655,726	1,371,999	573,236
99	404X32	PC Software	Utility 0	50,995	50,995	0	0
99			Utility 1	3,802	0	3,802	0
7			Utility 7	565,636	409,424	110,169	46,043
8			Utility 8	33,653	0	23,751	9,902
9			Utility 9	0	0	0	0
		TOTAL		654,086	460,419	137,722	55,945
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		7,368,551	5,224,773	1,513,758	630,020

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 July 31, 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	9,069,932	6,565,089	1,766,551	738,292
8	Utility 8	145,682	0	102,815	42,867
9	Utility 9	443,097	350,379	92,718	0
9	Utility 9 - Washington	115,796	91,566	24,230	0
9	Utility 9 - Idaho	412,988	326,570	86,418	0
	Total	10,187,495	7,333,604	2,072,732	781,159
7	403X70 Utility 7	7,253	5,250	1,413	590
9	Utility 9	14,584	11,532	3,052	0
	Total	21,837	16,782	4,465	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 July 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	40,321,555	40,321,555		
99	108X06	Utility 1 - Allocated	622,188		622,188	
99	108X06	Utility 1 - Washington	2,344,039		2,344,039	
99	108X06	Utility 1 - Idaho	811,859		811,859	
99	108X06	Utility 2 - Oregon	2,310,848			2,310,848
7	108X06	Utility 7	15,800,739	11,437,049	3,077,510	1,286,180
8	108X06	Utility 8	1,012,415	0	714,512	297,903
9	108X06	Utility 9	15,906,685	12,578,211	3,328,474	0
Total			79,130,328	64,336,815	10,898,582	3,894,931

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,671,246	5,671,246	0	0
99	108X07	Utility 1 - Allocated	228,936	0	228,936	0
99	108X07	Utility 1 - Washington	479,662	0	479,662	0
99	108X07	Utility 1 - Idaho	207,060	0	207,060	0
99	108X07	Utility 2 - Oregon	1,036,419	0	0	1,036,419
7	108X07	Utility 7	9,522	6,892	1,855	775
9	108X07	Utility 9	754,288	596,453	157,835	0
Total			8,387,133	6,274,591	1,075,348	1,037,194

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 July 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	0	472,075	0	472,075
7		Utility 7	4,040,706	0	0	2,924,784	2,924,784	0	0	787,008	787,008	0	328,914	328,914
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	296,566	0	0	234,510	234,510	0	0	62,056	62,056	0	0	0
		TOTAL ACCOUNT	6,319,126	372,214	447,642	3,182,068	4,001,924	575,660	91,489	849,064	1,516,213	472,075	328,914	800,989
	390XXX	Structures & Improvements												
99		Utility 0	3,702,220	441,801	1,473,518	1,786,901	3,702,220	0	0	0	0	0	0	0
99		Utility 1	1,339,370	0	0	0	0	1,339,370	0	0	1,339,370	0	0	0
99		Utility 2	3,379,987	0	0	0	0	0	0	0	0	3,379,987	0	3,379,987
7		Utility 7	46,424,093	0	0	33,603,151	33,603,151	0	0	9,042,021	9,042,021	0	3,778,921	3,778,921
9		Utility 9 - Wa	3,459,148	2,735,321	0	0	2,735,321	723,827	0	0	723,827	0	0	0
9		Utility 9 - Idaho	4,579,436	0	3,621,189	0	3,621,189	0	958,247	0	958,247	0	0	0
9		Utility 9 - Allocated	5,068,644	0	0	4,008,030	4,008,030	0	0	1,060,614	1,060,614	0	0	0
		TOTAL ACCOUNT	67,952,898	3,177,122	5,094,707	39,398,082	47,669,911	2,063,197	958,247	10,102,635	13,124,079	3,379,987	3,778,921	7,158,908
	391XXX	Office Furniture & Equipment												
99		Utility 0	2,376,984	375,610	0	2,001,374	2,376,984	0	0	0	0	0	0	0
7		Utility 7	37,555,616	0	0	27,183,882	27,183,882	0	0	7,314,707	7,314,707	0	3,057,027	3,057,027
8		Utility 8	396,769	0	0	0	0	0	0	280,020	280,020	0	116,749	116,749
		TOTAL ACCOUNT	40,329,369	375,610	0	29,185,256	29,560,866	0	0	7,594,727	7,594,727	0	3,173,776	3,173,776
	392XXX	Transportation Equipment												
99		Utility 0	15,737,382	7,379,391	2,669,779	5,688,212	15,737,382	0	0	0	0	0	0	0
99		Utility 1	6,134,885	0	0	0	0	3,832,091	1,267,749	1,035,045	6,134,885	0	0	0
99		Utility 2	2,264,616	0	0	0	0	0	0	0	0	2,264,616	0	2,264,616
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	1,315,331	1,040,098	0	0	1,040,098	275,233	0	0	275,233	0	0	0
9		Utility 9 - Idaho	752,271	0	594,858	0	594,858	0	157,413	0	157,413	0	0	0
9		Utility 9 - Allocated	1,131,423	0	0	894,673	894,673	0	0	236,750	236,750	0	0	0
		TOTAL ACCOUNT	27,832,015	8,419,489	3,264,637	6,941,982	18,626,108	4,107,324	1,425,162	1,368,422	6,900,908	2,264,616	40,383	2,304,999

COMMON GENERAL PLANT For Twelve Months Ended July 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 *****		
				Direct - Wa	Direct - Idaho	Allocated		Direct - Wa	Direct - Idaho	Allocated		Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	395,813	10,739	14,745	370,329	395,813	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	145,812	115,301	0	0	115,301	30,511	0	0	30,511	0	0	0
9		Utility 9 - Idaho	197,673	0	156,310	0	156,310	0	41,363	0	41,363	0	0	0
9		Utility 9 - Allocated	1,171,383	0	0	926,271	926,271	0	0	245,112	245,112	0	0	0
		TOTAL ACCOUNT	2,052,179	126,040	171,055	1,296,600	1,593,695	114,782	41,363	245,112	401,257	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,325,473	1,231,704	406,569	1,687,200	3,325,473	0	0	0	0	0	0	0
99		Utility 1	1,886,806	0	0	0	0	1,015,697	449,725	421,384	1,886,806	0	0	0
99		Utility 2	914,405	0	0	0	0	0	0	0	0	914,405	0	914,405
7		Utility 7	4,600,751	0	0	3,330,162	3,330,162	0	0	896,088	896,088	0	374,501	374,501
8		Utility 8	1,091,258	0	0	0	0	0	0	770,155	770,155	0	321,103	321,103
9		Utility 9 - Wa	40,526	32,046	0	0	32,046	8,480	0	0	8,480	0	0	0
9		Utility 9 - Idaho	9,359	0	7,401	0	7,401	0	1,958	0	1,958	0	0	0
9		Utility 9 - Allocated	287,184	0	0	227,091	227,091	0	0	60,093	60,093	0	0	0
		TOTAL ACCOUNT	12,155,762	1,263,750	413,970	5,244,453	6,922,173	1,024,177	451,683	2,147,720	3,623,580	914,405	695,604	1,610,009
	395000	Laboratory Equipment												
99		Utility 0	1,196,361	194,779	111,289	890,293	1,196,361	0	0	0	0	0	0	0
99		Utility 1	253,071	0	0	0	0	82,356	26,859	143,856	253,071	0	0	0
99		Utility 2	239,893	0	0	0	0	0	0	0	0	239,893	0	239,893
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	53,777	0	0	0	0	0	0	37,953	37,953	0	15,824	15,824
9		Utility 9 - Wa	14,557	11,511	0	0	11,511	3,046	0	0	3,046	0	0	0
9		Utility 9 - Idaho	4,646	0	3,674	0	3,674	0	972	0	972	0	0	0
9		Utility 9 - Allocated	216,388	0	0	171,109	171,109	0	0	45,279	45,279	0	0	0
		TOTAL ACCOUNT	2,334,357	206,290	114,963	1,318,842	1,640,095	85,402	27,831	296,361	409,594	239,893	44,775	284,668
	396XXX	Power Operated Equipment												
99		Utility 0	34,147,366	16,016,439	8,345,610	9,785,317	34,147,366	0	0	0	0	0	0	0
99		Utility 1	4,293,122	0	0	0	0	2,932,566	869,448	491,108	4,293,122	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	676,684	535,088	0	0	535,088	141,596	0	0	141,596	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	622,847	0	0	492,516	492,516	0	0	130,331	130,331	0	0	0
		TOTAL ACCOUNT	40,856,084	16,551,527	8,755,372	10,678,861	35,985,760	3,074,162	977,880	729,349	4,781,391	43,834	45,099	88,933

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

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

		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	41,240,696	5,638,312	2,274,498	33,327,886	41,240,696	0	0	0	0	0	0	0
99		Utility 1	798,122	0	0	0	0	464,275	333,847	0	798,122	0	0	0
99		Utility 2	764,631	0	0	0	0	0	0	0	0	764,631	0	764,631
7		Utility 7	9,884,942	0	0	7,155,018	7,155,018	0	0	1,925,290	1,925,290	0	804,634	804,634
8		Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	272,499
9		Utility 9 - Wa	464,224	367,085	0	0	367,085	97,139	0	0	97,139	0	0	0
9		Utility 9 - Idaho	4,035,597	0	3,191,148	0	3,191,148	0	844,449	0	844,449	0	0	0
9		Utility 9 - Allocated	7,240,949	0	0	5,725,780	5,725,780	0	0	1,515,169	1,515,169	0	0	0
		TOTAL ACCOUNT	65,355,241	6,005,397	5,465,646	46,208,684	57,679,727	561,414	1,178,296	4,094,040	5,833,750	764,631	1,077,133	1,841,764
	398000	Miscellaneous Equipment												
99		Utility 0	10,305	0	2,299	8,006	10,305	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	2,071	0	0	0	0	0	0	0	0	2,071	0	2,071
7		Utility 7	415,011	0	0	300,397	300,397	0	0	80,832	80,832	0	33,782	33,782
9		Utility 9 - Wa	694	549	0	0	549	145	0	0	145	0	0	0
9		Utility 9 - Idaho	924	0	731	0	731	0	193	0	193	0	0	0
9		Utility 9 - Allocated	5,805	0	0	4,590	4,590	0	0	1,215	1,215	0	0	0
		TOTAL ACCOUNT	434,810	549	3,030	312,993	316,572	145	193	82,047	82,385	2,071	33,782	35,853
		TOTAL GENERAL PLANT	265,621,841	36,497,988	23,731,022	143,767,821	203,996,831	11,606,263	5,152,144	27,509,477	44,267,884	8,138,739	9,218,387	17,357,126

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 July 31, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	29,128,845	29,128,845	0	20,215,419	20,215,419	0	8,913,426	8,913,426
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	28,656,070	28,656,070	0	19,887,313	19,887,313	0	8,768,757	8,768,757
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08	Accumulated Depreciation	0	11,686,016	11,686,016						
	403X80	Depreciation Expense	0	523,808	523,808						
JURISDICTIONAL ALLOCATION:											
1	108X08	Accumulated Depreciation	0	11,686,016	11,686,016	0	8,110,095	8,110,095	0	3,575,921	3,575,921
1	403X80	Depreciation Expense	0	523,808	523,808	0	363,523	363,523	0	160,285	160,285
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	424,008,800	2,653,182	426,661,982	273,856,288	1,845,686	275,701,974	150,152,512	807,496	150,960,008
G-PLT	374000	Less: Land and Land Rights	85,475	0	85,475	60,805	0	60,805	24,670	0	24,670
		Depreciable Distribution Plant	423,923,325	2,653,182	426,576,507	273,795,483	1,845,686	275,641,169	150,127,842	807,496	150,935,338
		Percentage		0.622%	100.000%		64.586%			34.792%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation	141,882,469	888,032	142,770,501						
	403X50	Depreciation Expense	9,978,160	62,452	10,040,612						
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	141,882,469	888,032	142,770,501	92,209,756	617,759	92,827,515	49,672,713	270,273	49,942,986
6	403X50	Depreciation Expense	9,978,160	62,452	10,040,612	6,484,830	43,445	6,528,275	3,493,330	19,007	3,512,337
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	16,758,409	27,509,475	44,267,884	11,606,265	18,848,943	30,455,208	5,152,144	8,660,532	13,812,676
G-PLT	389XXX	Less: Land and Land Rights	667,150	849,065	1,516,215	575,661	581,762	1,157,423	91,489	267,303	358,792
G-PLT	392XXX	Less: Transportation	5,532,486	1,368,422	6,900,908	4,107,324	937,615	5,044,939	1,425,162	430,807	1,855,969
		Depreciable Non-Transportation General Plant	10,558,773	25,291,988	35,850,761	6,923,280	17,329,566	24,252,846	3,635,493	7,962,422	11,597,915
		Percentage		70.548%	100.000%		19.311%			10.141%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X06	Accumulated Depreciation	5,436,273	5,462,308	10,898,581						
	403X60	Depreciation Expense	985,439	1,432,439	2,417,878						
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation - Common Allocated	2,280,375	5,462,308	7,742,683	1,495,190	3,742,664	5,237,854	785,185	1,719,644	2,504,829
4	108X06	Accumulated Depreciation - Direct	3,155,898	0	3,155,898	2,344,039	0	2,344,039	811,859	0	811,859
4	403X60	Depreciation Expense - Common Allocated	598,007	1,432,439	2,030,446	392,099	981,479	1,373,578	205,908	450,960	656,868
4	403X60	Depreciation Expense - WA Allocated	24,230	0	24,230	24,230	0	24,230	0	0	0
4	403X60	Depreciation Expense - ID Allocated	86,418	0	86,418	0	0	0	86,418	0	86,418
4	403X60	Depreciation Expense - Direct	276,784	0	276,784	215,142	0	215,142	61,642	0	61,642

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended July 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	5,532,486	1,368,422	6,900,908	4,107,324	937,615	5,044,939	1,425,162	430,807	1,855,969
		Percentage		19.829%	100.000%	59.519%			20.652%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
4	108X07	Accumulated Depreciation	998,287	77,060	1,075,347						
4	403X70	Depreciation Expense	25,746	6,368	32,114						
JURISDICTIONAL ALLOCATION:											
	108X07	Accumulated Depreciation - Common Allocated	311,565	77,060	388,625	231,306	52,800	284,106	80,259	24,260	104,519
	108X07	Accumulated Depreciation - Direct	686,722	0	686,722	479,662	0	479,662	207,060	0	207,060
	403X70	Depreciation Expense	25,746	6,368	32,114	19,114	4,363	23,477	6,632	2,003	8,637

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%	69.565%	30.435%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT
For Twelve Months Ended July 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	2,151,873	0	0	2,151,873	2,151,873	0	0	0	0	0	0	0
99		Utility 1	1,125,358	0	0	0	0	956,908	168,450	0	1,125,358	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	3,471,289	0	0	2,305,324	2,305,324	956,908	168,450	40,607	1,165,965	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	1,113,320	313,724	0	799,596	1,113,320	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	31,400,692	0	0	22,728,763	22,728,763	0	0	6,115,913	6,115,913	0	2,556,016	2,556,016
8		Utility 8	1,146,021	0	0	0	0	0	0	808,804	808,804	0	337,217	337,217
		TOTAL ACCOUNT	33,706,473	313,724	0	23,528,359	23,842,083	0	0	6,924,717	6,924,717	46,440	2,893,233	2,939,673
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	367,663	0	0	367,663	367,663	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	4,607,222	0	0	3,334,845	3,334,845	0	0	897,349	897,349	0	375,028	375,028
8		Utility 8	216,640	0	0	0	0	0	0	152,894	152,894	0	63,746	63,746
		TOTAL ACCOUNT	5,212,093	0	0	3,702,508	3,702,508	0	0	1,069,580	1,069,580	1,231	438,774	440,005
	TOTAL		42,389,855	313,724	0	29,536,191	29,849,915	956,908	168,450	8,034,904	9,160,262	47,671	3,332,007	3,379,678

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 July 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	4,712,288	4,712,288	0	0
		Total	4,712,288	4,712,288	0	0
Accum Amort 111X30						
99		Utility 0	623,959	623,959	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	33,794	0	0	33,794
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	29,513	23,337	6,176	0
		Total	687,266	647,296	6,176	33,794
Accum Amort 111X31						
99		Utility 0	398,180	398,180	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	33,669	0	0	33,669
7		Utility 7	14,414,634	10,433,745	2,807,538	1,173,351
8		Utility 8	173,315	0	122,317	50,998
9		Utility 9	0	0	0	0
		Total	15,019,798	10,831,925	2,929,855	1,258,018
Accum Amort 111X32						
99		Utility 0	271,823	271,823	0	0
99		Utility 1	10,078	0	10,078	0
99		Utility 2 - Oregon	260	0	0	260
7		Utility 7	3,330,241	2,410,528	648,631	271,082
8		Utility 8	209,914	0	148,147	61,767
9		Utility 9	0	0	0	0
		Total	3,822,316	2,682,351	806,856	333,109

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended July 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 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	40,422	0	0	40,422
7		Utility 7	113,413	82,092	22,089	9,232
8		Utility 8	0	0	0	0
9		Utility 9	12,870	10,177	2,693	0
		Total	166,705	92,269	24,782	49,654
		Accum Amort 111X70				
99		Utility 0	432	432	0	0
		Total	432	432	0	0
TOTAL Accumulated Amortization - Common Plant			24,408,805	18,966,561	3,767,669	1,674,575

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

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - General Plant (For Report APL)				
7	282900	Utility 7	-20,404,666	-14,769,509	-3,974,217	-1,660,940
9	282900	Utility 9	-1,767,422	-1,397,589	-369,833	0
		Total	-22,172,088	-16,167,098	-4,344,050	-1,660,940

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%