

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 10-28-2011

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ELECTRIC RATE OF RETURN		Report ID:		
For Twelve Months Ended September 30, 2011		E-ROR-12A		
Average of Monthly Averages Basis				
Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	135,417,191	82,274,871	53,142,320
	Colstrip 3 AFUDC Reallocation Adj	0	-191,040	191,040
	Adjusted Net Operating Income	135,417,191	82,083,831	53,333,360
E-APL	Electric Net Rate Base	1,697,019,193	1,089,478,724	607,540,469
	RATE OF RETURN	7.980%	7.534%	8.779%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho		
1	Input	Production/Transmission Ratio	12-31-2010	100.000%	65.160%	34.840%	
2	Input	Number of Customers Percent	09-30-2011	357,999 100.000%	235,042 65.654%	122,957 34.346%	
3	E-OPS	Direct Distribution Operating Expense Percent		22,819,807 100.000%	15,575,268 68.253%	7,244,539 31.747%	
	Input	Jurisdictional 4-Factor Ratio	12-31-2010				
		Direct O & M Accts 500 - 598		20,560,338	13,027,648	7,532,690	
		Direct O & M Accts 901 - 935		30,886,625	22,072,859	8,813,766	
		Total		51,446,963	35,100,507	16,346,456	
		Percentage		100.000%	68.227%	31.773%	
		Direct Labor Accts 500 - 598		10,559,350	7,367,399	3,191,951	
		Direct Labor Accts 901 - 935		4,468,706	3,399,027	1,069,679	
		Total		15,028,056	10,766,426	4,261,630	
		Percentage		100.000%	71.642%	28.358%	
		Number of Customers		358,982	235,820	123,162	
		Percentage		100.000%	65.691%	34.309%	
		Net Direct Plant		780,574,225	468,345,444	312,228,781	
		Percentage		100.000%	60.000%	40.000%	
4		Total Percentages		400.000%	265.560%	134.440%	
		Percent		100.000%	66.390%	33.610%	
	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	0

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis		Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
		Adjustments	0	0	0	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	0
		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	678,123	358,982	223,040	96,101
	12-31-2010	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%
		Average (CD AA)	100.000%	72.383%	19.477%	8.140%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North Oregon Gas
	01-01-2011	Direct O & M Accts 500 - 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 0
		Total	25,479,048	0	19,416,441 6,062,607
		Percentage	100.000%	0.000%	76.206% 23.794%
		Direct Labor Accts 500 - 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 0
		Total	13,643,715	0	9,385,883 4,257,832
		Percentage	100.000%	0.000%	68.793% 31.207%
		Number of Customers at	319,141	0	223,040 96,101
	12-31-2010	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%
		Average (GD AA)	100.000%	0.000%	70.575% 29.425%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2011	Direct O & M Accts 500 - 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 500 - 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%
	12-31-2010	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%
10	E-PLT	Net Electric Distribution Plant	760,573,058	469,457,740	291,115,318	
		Percent	100.000%	61.724%	38.276%	
11		Book Deprec (0403.XX, 0404.11 & 0406.XX)	78,798,913	50,865,536	27,933,377	
		Percent	100.000%	64.551%	35.449%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
12		Net Electric Plant Percent	1,977,268,819 100.000%	1,262,343,305 63.843%	714,925,514 36.157%	
13	E-PLT	Net Electric General Plant Percent	136,360,920 100.000%	88,401,177 64.829%	47,959,743 35.171%	
14		Net Allocated Schedule M's Percent	-153,451,956 100.000%	-99,122,856 64.595%	-54,329,100 35.405%	
99	Input	Not Allocated	0.000%	0.000%	0.000%	
Situs Plant by Functional Group: (Used to functionalize R&P Property Tax for COS)			Washington	Idaho	Montana	Oregon
		Balance Date	12-31-2010			
Input		Production	272,847,993	164,954,917	476,655,956	161,433,240
Input		Transmission	247,019,955	175,278,666	64,252,161	9,734,731
Input		Distribution	667,469,925	414,382,796	215,190	
Input		General	9,989,519	11,674,817		
		TOTAL	1,197,327,392	766,291,196	541,123,307	171,167,971

ELECTRIC OPERATING STATEMENT	Report ID:
For Twelve Months Ended September 30, 2011	E-OPS-12A
Average of Monthly Averages Basis	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	321,929,528	0	321,929,528	213,352,030	0	213,352,030	108,577,498	0	108,577,498
99	442200	Commercial - Firm & Int.	277,129,988	0	277,129,988	190,675,342	0	190,675,342	86,454,646	0	86,454,646
1	442300	Industrial	122,168,961	0	122,168,961	53,717,625	0	53,717,625	68,451,336	0	68,451,336
99	444000	Public Street & Highway Lighting	6,877,496	0	6,877,496	4,524,456	0	4,524,456	2,353,040	0	2,353,040
99	499XXX	Unbilled Revenue	5,808,284	0	5,808,284	3,993,709	0	3,993,709	1,814,575	0	1,814,575
99	448000	Interdepartmental Revenue	1,016,029	0	1,016,029	797,208	0	797,208	218,821	0	218,821
TOTAL SALES TO ULTIMATE CUSTOMERS			734,930,286	0	734,930,286	467,060,370	0	467,060,370	267,869,916	0	267,869,916
1	447XXX	Sales for Resale	0	142,130,393	142,130,393	0	92,612,164	92,612,164	0	49,518,229	49,518,229
TOTAL SALES OF ELECTRICITY			734,930,286	142,130,393	877,060,679	467,060,370	92,612,164	559,672,534	267,869,916	49,518,229	317,388,145
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	558,710	0	558,710	348,921	0	348,921	209,789	0	209,789
1	453000	Sales of Water & Water Power	0	474,605	474,605	0	309,253	309,253	0	165,352	165,352
1	454000	Rent from Electric Property	3,112,998	53,265	3,166,263	2,135,329	34,707	2,170,036	977,669	18,558	996,227
1	456XXX	Other Electric Revenues	-2,187,878	196,848,837	194,660,959	-2,233,156	128,266,702	126,033,546	45,278	68,582,135	68,627,413
TOTAL OTHER OPERATING REVENUE			1,483,830	197,376,707	198,860,537	251,094	128,610,662	128,861,756	1,232,736	68,766,045	69,998,781
TOTAL ELECTRIC REVENUE			736,414,116	339,507,100	1,075,921,216	467,311,464	221,222,826	688,534,290	269,102,652	118,284,274	387,386,926
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	545,431	545,431	0	355,403	355,403	0	190,028	190,028
1	501000	Fuel	0	29,518,464	29,518,464	0	19,234,231	19,234,231	0	10,284,233	10,284,233
1	502000	Steam Expense	0	4,194,921	4,194,921	0	2,733,411	2,733,411	0	1,461,510	1,461,510
1	505000	Electric Expense	0	914,171	914,171	0	595,674	595,674	0	318,497	318,497
1	506000	Miscellaneous Steam Power Generation Expense	12,844	2,333,736	2,346,580	8,296	1,520,662	1,528,958	4,548	813,074	817,622
1	507000	Rent	0	27,738	27,738	0	18,074	18,074	0	9,664	9,664
MAINTENANCE											
1	510000	Supervision & Engineering	0	582,739	582,739	0	379,713	379,713	0	203,026	203,026
1	511000	Structures	0	780,206	780,206	0	508,382	508,382	0	271,824	271,824
1	512000	Boiler Plant	0	6,329,309	6,329,309	0	4,124,178	4,124,178	0	2,205,131	2,205,131
1	513000	Electric Plant	0	1,436,061	1,436,061	0	935,737	935,737	0	500,324	500,324
1	514000	Miscellaneous Steam Plant	0	856,933	856,933	0	558,378	558,378	0	298,555	298,555
TOTAL STEAM POWER GENERATION EXP			12,844	47,519,709	47,532,553	8,296	30,963,843	30,972,139	4,548	16,555,866	16,560,414

ELECTRIC OPERATING STATEMENT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,563,710	2,563,710	0	1,670,513	1,670,513	0	893,197	893,197
1	536000	Water for Power	0	1,051,531	1,051,531	0	685,178	685,178	0	366,353	366,353
1	537000	Hydraulic Expense	4,483,513	2,766,749	7,250,262	2,739,577	1,802,814	4,542,391	1,743,936	963,935	2,707,871
1	538000	Electric Expense	0	5,799,511	5,799,511	0	3,778,961	3,778,961	0	2,020,550	2,020,550
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	809,546	809,546	0	527,500	527,500	0	282,046	282,046
1	540000	Rent	0	1,291,750	1,291,750	0	841,704	841,704	0	450,046	450,046
1	540100	MT Trust Funds Land Settlement Rents	5,353,207	0	5,353,207	3,479,506	0	3,479,506	1,873,701	0	1,873,701
MAINTENANCE											
1	541000	Supervision & Engineering	0	532,495	532,495	0	346,974	346,974	0	185,521	185,521
1	542000	Structures	0	413,708	413,708	0	269,572	269,572	0	144,136	144,136
1	543000	Reservoirs, Dams, & Waterways	0	1,408,606	1,408,606	0	917,848	917,848	0	490,758	490,758
1	544000	Electric Plant	0	2,274,215	2,274,215	0	1,481,878	1,481,878	0	792,337	792,337
1	545000	Miscellaneous Hydraulic Plant	0	535,884	535,884	0	349,182	349,182	0	186,702	186,702
TOTAL HYDRO POWER GENERATION EXP			9,836,720	19,447,705	29,284,425	6,219,083	12,672,124	18,891,207	3,617,637	6,775,581	10,393,218
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,272,507	1,272,507	0	829,166	829,166	0	443,341	443,341
1	547000	Fuel	0	61,860,512	61,860,512	0	40,308,310	40,308,310	0	21,552,202	21,552,202
1	548000	Generation Expense	0	1,488,068	1,488,068	0	969,625	969,625	0	518,443	518,443
1	549000	Miscellaneous Other Power Generation Expense	0	524,041	524,041	0	341,465	341,465	0	182,576	182,576
1	550000	Rent	0	-33,875	-33,875	0	-22,073	-22,073	0	-11,802	-11,802
MAINTENANCE											
1	551000	Supervision & Engineering	0	527,976	527,976	0	344,029	344,029	0	183,947	183,947
1	552000	Structures	0	18,676	18,676	0	12,169	12,169	0	6,507	6,507
1	553000	Generating & Electric Equipment	0	1,518,655	1,518,655	0	989,556	989,556	0	529,099	529,099
1	554000	Miscellaneous Other Power Generation Plant	0	159,457	159,457	0	103,902	103,902	0	55,555	55,555
TOTAL OTHER POWER GENERATION EXP			0	67,336,017	67,336,017	0	43,876,149	43,876,149	0	23,459,868	23,459,868
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,875,218	209,266,342	228,141,560	0	136,357,948	136,357,948	18,875,218	72,908,394	91,783,612
1	556000	System Control & Load Dispatching	0	645,797	645,797	0	420,801	420,801	0	224,996	224,996
E-557	557XXX	Other Expense	26,381,509	194,363,022	220,744,531	3,249,777	126,646,945	129,896,722	23,131,732	67,716,077	90,847,809
TOTAL OTHER POWER SUPPLY EXPENSE			45,256,727	404,275,161	449,531,888	3,249,777	263,425,694	266,675,471	42,006,950	140,849,467	182,856,417
TOTAL POWER PRODUCTION O&M EXP			55,106,291	538,578,592	593,684,883	9,477,156	350,937,810	360,414,966	45,629,135	187,640,782	233,269,917

ELECTRIC OPERATING STATEMENT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	189,466	1,944,560	2,134,026	118,660	1,267,075	1,385,735	70,806	677,485	748,291
1	561000	Load Dispatching	0	2,269,039	2,269,039	0	1,478,506	1,478,506	0	790,533	790,533
1	562000	Station Expense	0	305,827	305,827	0	199,277	199,277	0	106,550	106,550
1	563000	Overhead Line Expense	0	434,378	434,378	0	283,041	283,041	0	151,337	151,337
1	565000	Transmission of Electricity by Others	0	17,393,205	17,393,205	0	11,333,412	11,333,412	0	6,059,793	6,059,793
1	566000	Miscellaneous Transmission Expense	0	1,552,658	1,552,658	0	1,011,712	1,011,712	0	540,946	540,946
1	567000	Rent	0	121,220	121,220	0	78,987	78,987	0	42,233	42,233
MAINTENANCE											
1	568000	Supervision & Engineering	179	820,400	820,579	0	534,573	534,573	179	285,827	286,006
1	569000	Structures	8,790	390,867	399,657	3,499	254,689	258,188	5,291	136,178	141,469
1	570000	Station Equipment	405	1,018,586	1,018,991	405	663,711	664,116	0	354,875	354,875
1	571000	Overhead Lines	21,866	2,209,148	2,231,014	1,354	1,439,481	1,440,835	20,512	769,667	790,179
1	572000	Underground Lines	264	2,156	2,420	0	1,405	1,405	264	751	1,015
1	573000	Service Miscellaneous	3,152	21,665	24,817	227	14,117	14,344	2,925	7,548	10,473
TOTAL TRANSMISSION OPERATING EXP			224,122	28,483,709	28,707,831	124,145	18,559,986	18,684,131	99,977	9,923,723	10,023,700
DEPRECIATION & AMORTIZATION											
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,928,825	27,928,825	0	18,198,422	18,198,422	0	9,730,403	9,730,403
1	403X40	Depreciation Expense--Transmission Plant	0	10,117,546	10,117,546	0	6,592,593	6,592,593	0	3,524,953	3,524,953
1	404X20	Amortization of Hydro Licensing Costs	23,247	913,101	936,348	23,247	594,977	618,224	0	318,124	318,124
1	404X30	Amortization of Limited-Term Plant	2,785	99,664	102,449	2,785	64,941	67,726	0	34,723	34,723
99	405930	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Reg Debit - Lancaster Generation	1,133,333	0	1,133,333	1,133,333	0	1,133,333	0	0	0
99	407322	Reg Debit Spokane River Relicense	69,086	0	69,086	63,289	0	63,289	5,797	0	5,797
1	407324	Reg Debit Lake CDA CDR Fund	9,600	200,000	209,600	9,600	130,320	139,920	0	69,680	69,680
1	407325	Lake CDA IFA Interest Expense	0	56,766	56,766	0	36,989	36,989	0	19,777	19,777
99	407335	DSIT Amortization - ID	-12,547,768	0	-12,547,768	0	0	0	-12,547,768	0	-12,547,768
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Reg Debit Amt CDA Settlement	0	914,445	914,445	0	595,852	595,852	0	318,593	318,593
99	407382	Reg Debit Amt CDA Settlement	163,625	0	163,625	132,650	0	132,650	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	239,916	0	239,916	181,772	0	181,772	58,144	0	58,144
99	407400	Amortization of CCX Credits	-23,068	0	-23,068	0	0	0	-23,068	0	-23,068
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
99	407420	Amortization of CS2 Levelized Return	158,770	0	158,770	0	0	0	158,770	0	158,770
99	407422	Reg Credit Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	-5,913,088	0	-5,913,088	-4,021,798	0	-4,021,798	-1,891,290	0	-1,891,290
99	407460	DEF CS2 & COLSTRIP O&M	-1,553	0	-1,553	0	0	0	-1,553	0	-1,553
99	407482	Reg Credit Amt Lake CDA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	15,813,602	15,813,602	0	10,304,142	10,304,142	0	5,509,460	5,509,460
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-14,036,123	56,043,949	42,007,826	25,192	36,518,236	36,543,428	-14,061,315	19,525,713	5,464,398
TOTAL PRODUCTION & TRANS EXPENSE			41,294,290	623,106,250	664,400,540	9,626,493	406,016,032	415,642,525	31,667,797	217,090,218	248,758,015
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	366,734	1,386,482	1,753,216	214,425	946,316	1,160,741	152,309	440,166	592,475
3	582000	Station Expense	614,803	36,332	651,135	392,628	24,798	417,426	222,175	11,534	233,709
3	583000	Overhead Line Expense	994,455	532,083	1,526,538	716,655	363,163	1,079,818	277,800	168,920	446,720
3	584000	Underground Line Expense	-87,025	0	-87,025	-202,477	0	-202,477	115,452	0	115,452
3	585000	Street Light & Signal System Operation Expense	247,396	0	247,396	67,297	0	67,297	180,099	0	180,099
3	586000	Meter Expense	1,735,124	30,878	1,766,002	1,532,678	21,075	1,553,753	202,446	9,803	212,249
3	587000	Customer Installations Expense	685,710	96,522	782,232	393,789	65,879	459,668	291,921	30,643	322,564
3	588000	Miscellaneous Distribution Expense	4,170,139	2,835,984	7,006,123	2,934,722	1,935,644	4,870,366	1,235,417	900,340	2,135,757
3	589000	Rent	4,690	254,255	258,945	4,690	173,537	178,227	0	80,718	80,718
MAINTENANCE:											
3	590000	Supervision & Engineering	303,344	793,511	1,096,855	165,562	541,595	707,157	137,782	251,916	389,698
3	591000	Structures	353,653	0	353,653	254,193	0	254,193	99,460	0	99,460
3	592000	Station Equipment	741,555	118,889	860,444	576,102	81,145	657,247	165,453	37,744	203,197
3	593000	Overhead Lines	8,378,433	12,564	8,390,997	5,478,256	8,575	5,486,831	2,900,177	3,989	2,904,166
3	594000	Underground Lines	1,001,994	0	1,001,994	675,102	0	675,102	326,892	0	326,892
3	595000	Line Transformers	2,666,380	314,902	2,981,282	1,978,542	214,930	2,193,472	687,838	99,972	787,810

ELECTRIC OPERATING STATEMENT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3	596000	Street Light & Signal System Maintenance Exp	595,941	11	595,952	409,753	8	409,761	186,188	3	186,191
3	597000	Meters	120,017	0	120,017	99,758	0	99,758	20,259	0	20,259
3	598000	Miscellaneous Distribution Expense	-73,536	110,647	37,111	-116,407	75,520	-40,887	42,871	35,127	77,998
		TOTAL DISTRIBUTION OPERATING EXP	22,819,807	6,523,060	29,342,867	15,575,268	4,452,185	20,027,453	7,244,539	2,070,875	9,315,414
99	403X50	Depreciation Expense--Distribution Plant	29,587,278	5,150	29,592,428	18,976,316	3,515	18,979,831	10,610,962	1,635	10,612,597
E-OTX		Taxes Other Than FIT--Distribution	42,712,807	0	42,712,807	37,154,526	0	37,154,526	5,558,281	0	5,558,281
		TOTAL DISTRIBUTION EXPENSES	95,119,892	6,528,210	101,648,102	71,706,110	4,455,700	76,161,810	23,413,782	2,072,510	25,486,292

ELECTRIC OPERATING STATEMENT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	598,362	598,362	0	392,849	392,849	0	205,513	205,513
2	902000	Meter Reading Expenses	2,686,920	96,996	2,783,916	2,282,928	63,682	2,346,610	403,992	33,314	437,306
E-903	903XXX	Customer Records & Collection Expenses	1,817,668	6,186,012	8,003,680	1,248,638	4,059,411	5,308,049	569,030	2,126,601	2,695,631
2	904000	Uncollectible Accounts	0	2,152,884	2,152,884	0	1,413,454	1,413,454	0	739,430	739,430
2	905000	Misc Customer Accounts	0	137,464	137,464	0	90,251	90,251	0	47,213	47,213
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,504,588	9,171,718	13,676,306	3,531,566	6,019,647	9,551,213	973,022	3,152,071	4,125,093
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,403,907	253,062	28,656,969	20,703,840	166,145	20,869,985	7,700,067	86,917	7,786,984
2	909000	Advertising	25,685	944,672	970,357	24,688	620,215	644,903	997	324,457	325,454
2	910000	Misc Customer Service & Info Exp	3,275	155,332	158,607	3,275	101,982	105,257	0	53,350	53,350
TOTAL CUSTOMER SERVICE & INFO EXP			28,432,867	1,353,066	29,785,933	20,731,803	888,342	21,620,145	7,701,064	464,724	8,165,788
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	5,615	5,615	0	3,686	3,686	0	1,929	1,929
2	913000	Advertising	154	42	196	154	28	182	0	14	14
2	916000	Miscellaneous Sales Expenses	41,534	7,461	48,995	40,458	4,898	45,356	1,076	2,563	3,639
TOTAL SALES EXPENSES			41,688	13,118	54,806	40,612	8,612	49,224	1,076	4,506	5,582
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	483,669	27,412,482	27,896,151	372,196	18,199,147	18,571,343	111,473	9,213,335	9,324,808
4	921000	Office Supplies & Expenses	42,633	4,210,714	4,253,347	42,566	2,795,493	2,838,059	67	1,415,221	1,415,288
4	922000	Admin Exp Transferred--Credit	857	-58,239	-57,382	0	-38,665	-38,665	857	-19,574	-18,717
4	923000	Outside Services Employed	56,754	15,520,826	15,577,580	56,754	10,304,276	10,361,030	0	5,216,550	5,216,550
4	924000	Property Insurance Premium	0	1,236,535	1,236,535	0	820,936	820,936	0	415,599	415,599
4	925XXX	Injuries and Damages	672	4,855,394	4,856,066	672	3,223,496	3,224,168	0	1,631,898	1,631,898
4	926XXX	Employee Pensions and Benefits	339,539	859,950	1,199,489	250,757	570,921	821,678	88,782	289,029	377,811
4	927000	Franchise Requirements	6,111	0	6,111	0	0	0	6,111	0	6,111
1	928000	Regulatory Commission Expenses	1,866,300	3,668,169	5,534,469	1,145,738	2,390,179	3,535,917	720,562	1,277,990	1,998,552
4	930000	Miscellaneous General Expenses	180,823	2,801,583	2,982,406	123,557	1,859,971	1,983,528	57,266	941,612	998,878
4	931000	Rents	54,040	871,665	925,705	42,679	578,698	621,377	11,361	292,967	304,328
4	935000	Maintenance of General Plant	798,750	7,164,516	7,963,266	301,110	4,756,522	5,057,632	497,640	2,407,994	2,905,634
TOTAL ADMIN & GEN OPERATING EXP			3,830,148	68,543,595	72,373,743	2,336,029	45,460,974	47,797,003	1,494,119	23,082,621	24,576,740

ELECTRIC OPERATING STATEMENT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ADP		Depreciation Expense--General Plant	3,168,375	7,892,691	11,061,066	1,822,989	5,239,957	7,062,946	1,345,386	2,652,734	3,998,120
4	404X31	Amortization - Mainframe Software	93,993	4,807,260	4,901,253	93,993	3,191,540	3,285,533	0	1,615,720	1,615,720
4	404X32	Amortization - PC Software	0	436,287	436,287	0	289,651	289,651	0	146,636	146,636
4	404X50	Amortization - Leasehold Imp	0	7,458	7,458	0	4,951	4,951	0	2,507	2,507
		TOTAL ADMIN & GENERAL EXPENSES	7,092,516	81,687,291	88,779,807	4,253,011	54,187,073	58,440,084	2,839,505	27,500,218	30,339,723
		TOTAL EXPENSES BEFORE FIT	176,485,841	721,859,653	898,345,494	109,889,595	471,575,406	581,465,001	66,596,246	250,284,247	316,880,493
		NET OPERATING INCOME BEFORE FIT			177,575,722			107,069,289			70,506,433
E-FIT		FEDERAL INCOME TAX--Normal Accrual			7,677,603			1,196,665			6,480,938
E-FIT		DEFERRED FEDERAL INCOME TAX			34,643,216			23,703,500			10,939,716
E-FIT		AMORTIZED ITC - NOXON			-162,288			-105,747			-56,541
		ELECTRIC NET OPERATING INCOME			135,417,191			82,274,871			53,142,320

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.253%	31.747%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-555-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	5000/5551	Purchased Power	0	152,066,873	152,066,873	0	99,086,774	99,086,774	0	52,980,099	52,980,099
1	555312	Purchased Power - Lancaster	0	4,111,391	4,111,391	0	2,678,982	2,678,982	0	1,432,409	1,432,409
1	555313	Energy Deviations - Lancaster	0	388,643	388,643	0	253,240	253,240	0	135,403	135,403
99	555380	Clearwater Purchases - Idaho	18,875,218	0	18,875,218	0	0	0	18,875,218	0	18,875,218
1	555550	Non Monetary - Exchange Power	0	-360,207	-360,207	0	-234,711	-234,711	0	-125,496	-125,496
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	52,402,965	52,402,965	0	34,145,772	34,145,772	0	18,257,193	18,257,193
1	555710	Intercompany Purchase	0	656,677	656,677	0	427,891	427,891	0	228,786	228,786
TOTAL ACCOUNT 555			18,875,218	209,266,342	228,141,560	0	136,357,948	136,357,948	18,875,218	72,908,394	91,783,612

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-557-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,405,103	5,405,103	0	3,521,965	3,521,965	0	1,883,138	1,883,138
1	557010	Other Power Supply Expense - Financial	0	-12,600,101	-12,600,101	0	-8,210,226	-8,210,226	0	-4,389,875	-4,389,875
1	557150	Fuel - Economic Dispatch	0	124,575,313	124,575,313	0	81,173,274	81,173,274	0	43,402,039	43,402,039
1	557160	Power Supply Expense - Miscellaneous	-3,349,352	374,298	-2,975,054	-3,349,352	243,893	-3,105,459	0	130,405	130,405
99	557161	Unbilled Add-Ons	326,677	0	326,677	0	0	0	326,677	0	326,677
1	557170	Broker Fees - Power	0	820,273	820,273	0	534,490	534,490	0	285,783	285,783
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	6,101,631	0	6,101,631	6,101,631	0	6,101,631	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	4,475,343	0	4,475,343	0	0	0	4,475,343	0	4,475,343
99	557390	Idaho PCA Amortization	18,008,508	0	18,008,508	0	0	0	18,008,508	0	18,008,508
1	557395	Optional Renewable Power Expense Offset	0	-149,478	-149,478	0	-97,400	-97,400	0	-52,078	-52,078
1	557610	Other Expenses - Exposure	0	-23,000	-23,000	0	-14,987	-14,987	0	-8,013	-8,013
1	557700	Turbine Gas Bookout Expense	0	22,568,528	22,568,528	0	14,705,653	14,705,653	0	7,862,875	7,862,875
1	557711	Turbine Gas Bookout Offset	0	-31,801,561	-31,801,561	0	-20,721,897	-20,721,897	0	-11,079,664	-11,079,664
1	557730	Other Power Exp - Intracompany Thermal Gas	0	85,193,647	85,193,647	0	55,512,180	55,512,180	0	29,681,467	29,681,467
TOTAL ACCOUNT 557			26,381,509	194,363,022	220,744,531	3,249,777	126,646,945	129,896,722	23,131,732	67,716,077	90,847,809

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-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 and Collections	1,817,668	6,078,200	7,895,868	1,248,638	3,990,581	5,239,219	569,030	2,087,619	2,656,649
12	903920	A/R Sold - Program Fees	0	103,415	103,415	0	66,023	66,023	0	37,392	37,392
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,807	2,807	0	1,590	1,590
		TOTAL ACCOUNT 903	1,817,668	6,186,012	8,003,680	1,248,638	4,059,411	5,308,049	569,030	2,126,601	2,695,631

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	12	Net Electric Plant	100.000%	63.843%	36.157%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-908-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	367,714	253,062	620,776	220,995	166,145	387,140	146,719	86,917	233,636
99	908600	Public Purpose Tariff Rider Expense Offset	27,477,199	0	27,477,199	19,976,200	0	19,976,200	7,500,999	0	7,500,999
99	908610	Limited Income Tax Refund Program	389,142	0	389,142	389,142	0	389,142	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	151,308	0	151,308	117,503	0	117,503	33,805	0	33,805
99	908990	DSM Amortization	18,544	0	18,544	0	0	0	18,544	0	18,544
TOTAL ACCOUNT 908			28,403,907	253,062	28,656,969	20,703,840	166,145	20,869,985	7,700,067	86,917	7,786,984

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-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		5.93%	6.60%
	Total Weighted Cost		3.173%	3.300%
E-APL	Net Rate Base	1,697,019,193	1,089,478,724	607,540,469
	Interest Deduction for FIT Calculation	54,617,995	34,569,160	20,048,835

- 1 From WA GRC (UE-100467)
- 2 From ID GRC (AVU-E-09-1) - Cap Structure Non-specific in AVU-E-10-01
- 3 Debt Cost from last GRCs

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,075,921,216	688,534,290	387,386,926
E-OPS	Operating & Maintenance Expense	767,626,369	478,144,135	289,482,234
E-OPS	Book Depreciation & Amortization	72,192,716	55,862,198	16,330,518
E-OTX	Taxes Other than FIT	58,526,409	47,458,668	11,067,741
	Net Operating Income Before FIT	177,575,722	107,069,289	70,506,433
				0
E-INT	Less: Interest Expense	54,617,995	34,569,160	20,048,835
E-SCM	Add: Schedule M Additions	80,346,863	37,908,086	42,438,777
E-SCM	Less: Schedule M Deductions	173,924,020	102,138,297	71,785,723
	Taxable Net Operating Income	29,380,570	8,269,918	21,110,652
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	10,283,199	2,894,471	7,388,728
1	Production Tax Credit	(198,734)	(129,495)	(69,239)
1	Investment Tax Credit - Noxon *	(2,406,862)	(1,568,311)	(838,551)
	Total Net Federal Income Tax	7,677,603	1,196,665	6,480,938
E-DTE	Deferred FIT	34,643,216	23,703,500	10,939,716
1	411400 Amortized Investment Tax Credit - Noxon	(162,288)	(105,747)	(56,541)
	Total Net FIT/Deferred FIT	42,158,531	24,794,418	17,364,113

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:										
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	32,974,725	52,207,982	85,182,707	20,951,073	34,180,547	55,131,620	12,023,652	18,027,435	30,051,087
12	997001 Contributions In Aid of Construction	0	4,634,173	4,634,173	0	2,958,595	2,958,595	0	1,675,578	1,675,578
2	997002 Injuries and Damages	0	1,158,544	1,158,544	0	760,630	760,630	0	397,914	397,914
12	997003 Salvage	0	307,660	307,660	0	196,419	196,419	0	111,241	111,241
99	997004 Boulder Park Write Off	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
4	997005 FAS106 Current Retiree Medical Accrual	0	1,301,022	1,301,022	0	863,749	863,749	0	437,273	437,273
99	997007 Idaho PCA	22,485,971	0	22,485,971	0	0	0	22,485,971	0	22,485,971
99	997008 Idaho DSM Book Amortization	18,544	0	18,544	0	0	0	18,544	0	18,544
1	997009 Rathdrum Turbine Lease	0	-33,828	-33,828	0	-22,042	-22,042	0	-11,786	-11,786
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	357,117	357,117	0	237,090	237,090	0	120,027	120,027
12	997016 Redemption Expense Amortization	0	-6,527,236	-6,527,236	0	-4,167,183	-4,167,183	0	-2,360,053	-2,360,053
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	0	80,327	80,327	0	53,329	53,329	0	26,998	26,998
99	997018 DSM Tariff Rider	2,891,496	0	2,891,496	1,786,496	0	1,786,496	1,105,000	0	1,105,000
1	997019 CSS Temporary Service Fees	225,530	0	225,530	44,190	0	44,190	181,340	0	181,340
4	997020 FAS87 Current Pension Accrual	0	-33,901,871	-33,901,871	0	-22,507,452	-22,507,452	0	-11,394,419	-11,394,419
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	997028 RTO Funding Amortization	189,466	0	189,466	118,660	0	118,660	70,806	0	70,806
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	-7,005,231	-7,005,231	0	-4,472,350	-4,472,350	0	-2,532,881	-2,532,881
99	997033 BPA Residential Exchange	1,021,232	0	1,021,232	677,011	0	677,011	344,221	0	344,221
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
4	997052 Noxon Spill	0	-40,623	-40,623	0	-26,470	-26,470	0	-14,153	-14,153
99	997064 Chicago Climate Exchange	-23,049	0	-23,049	0	0	0	-23,049	0	-23,049
99	997065 Amortization - Unbilled Revenue Add-Ins	75,935	0	75,935	263,830	0	263,830	-187,895	0	-187,895
1	997080 Book Transportation Depreciation	0	3,006,671	3,006,671	0	1,940,836	1,940,836	0	1,065,835	1,065,835
1	997081 Deferred Compensation	0	631,611	631,611	0	419,327	419,327	0	212,284	212,284
1	997082 Meal Disallowances	0	306,062	306,062	0	203,195	203,195	0	102,867	102,867
1	997083 Paid Time Off	0	218,624	218,624	0	145,144	145,144	0	73,480	73,480
1	997084 Customer Uncollectibles	0	-140,608	-140,608	0	-92,315	-92,315	0	-48,293	-48,293
99	997088 Deferred O&M Colstrip & CS2	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADDITIONS		63,786,467	16,560,396	80,346,863	27,237,037	10,671,049	37,908,086	36,549,430	5,889,347	42,438,777

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Schedule M Deductions:											
1	997041	Rathdrum Turbine Lease, Tax	0	946,812	946,812	0	616,943	616,943	0	329,869	329,869
99	997043	Washington Deferred Power Costs	-6,109,465	0	-6,109,465	-6,109,465	0	-6,109,465	0	0	0
1	997044	Non-Monetary Power Costs	0	360,207	360,207	0	234,711	234,711	0	125,496	125,496
1	997045	Section 199 Manufacturing Deduction	0	4,338,694	4,338,694	0	2,827,093	2,827,093	0	1,511,601	1,511,601
4	997046	Nez Perce Settlement	16,796	0	16,796	22,008	0	22,008	-5,212	0	-5,212
99	997047	Clark Fork Preventive Maint. Exp (PME's)	-262,594	0	-262,594	0	0	0	-262,594	0	-262,594
11	997049	Tax Depreciation	0	162,158,403	162,158,403	0	104,674,871	104,674,871	0	57,483,532	57,483,532
99	997050	CS2 Levelized Return	-158,770	0	-158,770	0	0	0	-158,770	0	-158,770
99	997051	Wind Generation AFUDC - ID	126,184	0	126,184	0	0	0	126,184	0	126,184
99	997054	Spokane River Relicensing	-69,086	0	-69,086	-63,289	0	-63,289	-5,797	0	-5,797
99	997058	Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059	Spokane River Relicensing PME	-255,965	0	-255,965	-228,969	0	-228,969	-26,996	0	-26,996
1	997061	CDA Fund Settlement - AN	0	-200,000	-200,000	0	-130,320	-130,320	0	-69,680	-69,680
99	997061	CDA Fund Settlement	-9,600	0	-9,600	-9,600	0	-9,600	0	0	0
4	997062	Gain on Sale of Office Bldg	0	196,092	196,092	0	130,185	130,185	0	65,907	65,907
1	997063	CDA Lake Settlement - AN	0	2,830,587	2,830,587	0	1,844,410	1,844,410	0	986,177	986,177
99	997063	CDA Lake Settlement	-163,625	0	-163,625	-132,650	0	-132,650	-30,975	0	-30,975
1	997067	CDA IPA Fund	0	4,958	4,958	0	3,231	3,231	0	1,727	1,727
1	997068	Noxon	0	-625,426	-625,426	0	-407,528	-407,528	0	-217,898	-217,898
1	997069	Lancaster Deferral	-1,133,333	0	-1,133,333	-1,133,333	0	-1,133,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	-1	-1	0	-1	-1	0	0	0
1	997073	DSIT Amortization - ID	11,933,152	0	11,933,152	0	0	0	11,933,152	0	11,933,152
		TOTAL SCHEDULE M DEDUCTIONS	3,913,694	170,010,326	173,924,020	-7,655,298	109,793,595	102,138,297	11,568,992	60,216,731	71,785,723

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.253%	31.747%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.724%	38.276%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.551%	35.449%
E-ALL	12	Net Electric Plant	100.000%	63.843%	36.157%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 10-28-2011

PRINT TIME: 11:15 AM

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-DTE-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	44,181,381	44,181,381	0	28,538,963	28,538,963	0	15,642,418	15,642,418
99	410100	Deferred Federal Income Tax Expense - Washington	-2,136,371	0	-2,136,371	-2,136,371	0	-2,136,371	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-3,673,736	0	-3,673,736	0	0	0	-3,673,736	0	-3,673,736
	410100	Total	-5,810,107	44,181,381	38,371,274	-2,136,371	28,538,963	26,402,592	-3,673,736	15,642,418	11,968,682
14	411100	Deferred Federal Income Tax Expense - Allocated	0	-656,435	-656,435	0	-424,024	-424,024	0	-232,411	-232,411
99	411100	Deferred Federal Income Tax Expense - Washington	-2,275,068	0	-2,275,068	-2,275,068	0	-2,275,068	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-796,555	0	-796,555	0	0	0	-796,555	0	-796,555
	411100	Total	-3,071,623	-656,435	-3,728,058	-2,275,068	-424,024	-2,699,092	-796,555	-232,411	-1,028,966
Total Deferred Federal Income Tax Expense			-8,881,730	43,524,946	34,643,216	-4,411,439	28,114,939	23,703,500	-4,470,291	15,410,007	10,939,716

E-ALL	14	Net Allocated Schedule M's	100.000%	64.596%	35.404%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-OTX-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	18,865	18,865	0	12,292	12,292	0	6,573	6,573
1	408140	State Kwh Generation Tax	0	1,601,939	1,601,939	0	1,043,823	1,043,823	0	558,116	558,116
1	408150	R&P Property Tax--Production	0	10,568,222	10,568,222	0	6,886,253	6,886,253	0	3,681,969	3,681,969
1	408180	R&P Property Tax--Transmission	0	3,464,685	3,464,685	0	2,257,589	2,257,589	0	1,207,096	1,207,096
1	409100	State Income Tax--Montana & Oregon	0	159,891	159,891	0	104,185	104,185	0	55,706	55,706
TOTAL PRODUCTION & TRANSMISSION			0	15,813,602	15,813,602	0	10,304,142	10,304,142	0	5,509,460	5,509,460
DISTRIBUTION											
99	408110	State Excise Tax	17,779,870	0	17,779,870	17,779,870	0	17,779,870	0	0	0
99	408120	Municipal Occupation & License Tax	19,174,016	0	19,174,016	15,986,408	0	15,986,408	3,187,608	0	3,187,608
99	408160	Miscellaneous State or Local Tax--WA & ID	4,978	0	4,978	0	0	0	4,978	0	4,978
99	408170	R&P Property Tax--Distribution	5,450,151	0	5,450,151	3,388,248	0	3,388,248	2,061,903	0	2,061,903
99	409100	State Income Tax--Idaho	303,792	0	303,792	0	0	0	303,792	0	303,792
TOTAL DISTRIBUTION			42,712,807	0	42,712,807	37,154,526	0	37,154,526	5,558,281	0	5,558,281
TOTAL TAXES OTHER THAN FIT			42,712,807	15,813,602	58,526,409	37,154,526	10,304,142	47,458,668	5,558,281	5,509,460	11,067,741

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-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:									
1	182324/182325	CDA Lake CDR/PA Fund	0	11,283,333	11,283,333	0	7,352,220	7,352,220	0	3,931,113	3,931,113
1	182381	CDA Settlement	0	39,097,842	39,097,842	0	25,476,154	25,476,154	0	13,621,688	13,621,688
1	302000	Franchises & Consents	581,165	44,055,201	44,636,366	581,165	28,706,369	29,287,534	0	15,348,832	15,348,832
99	303000	Misc Intangible Plant	153,179	0	153,179	153,179	0	153,179	0	0	0
1	C-IPL	Misc Intangible Plt- (303000)	0	2,242,098	2,242,098	0	1,460,951	1,460,951	0	781,147	781,147
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	506,330	24,660,964	25,167,294	506,330	16,372,414	16,878,744	0	8,288,550	8,288,550
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,984,848	2,984,848	0	1,981,641	1,981,641	0	1,003,207	1,003,207
		TOTAL INTANGIBLE PLANT	1,240,674	124,324,286	125,564,960	1,240,674	81,349,749	82,590,423	0	42,974,537	42,974,537
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	2,230,402	2,230,402	0	1,453,330	1,453,330	0	777,072	777,072
1	311XXX	Structures & Improvements	0	125,183,297	125,183,297	0	81,569,436	81,569,436	0	43,613,861	43,613,861
1	312000	Boiler Plant	0	168,734,498	168,734,498	0	109,947,399	109,947,399	0	58,787,099	58,787,099
1	313000	Generators	0	4,302	4,302	0	2,803	2,803	0	1,499	1,499
1	314000	Turbogenerator Units	0	48,366,521	48,366,521	0	31,515,625	31,515,625	0	16,850,896	16,850,896
1	315000	Accessory Electric Equipment	0	26,934,777	26,934,777	0	17,550,701	17,550,701	0	9,384,076	9,384,076
1	316000	Miscellaneous Power Plant Equipment	0	15,665,951	15,665,951	0	10,207,934	10,207,934	0	5,458,017	5,458,017
		TOTAL STEAM PRODUCTION PLANT	0	387,119,748	387,119,748	0	252,247,228	252,247,228	0	134,872,520	134,872,520
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	56,746,538	56,746,538	0	36,976,044	36,976,044	0	19,770,494	19,770,494
1	331XXX	Structures & Improvements	0	42,395,511	42,395,511	0	27,624,915	27,624,915	0	14,770,596	14,770,596
1	332XXX	Reservoirs, Dams, & Waterways	0	120,103,307	120,103,307	0	78,259,315	78,259,315	0	41,843,992	41,843,992
1	333000	Waterwheels, Turbines, & Generators	0	151,965,928	151,965,928	0	99,020,999	99,020,999	0	52,944,929	52,944,929
1	334000	Accessory Electric Equipment	0	33,814,676	33,814,676	0	22,033,643	22,033,643	0	11,781,033	11,781,033
1	335XXX	Miscellaneous Power Plant Equipment	0	7,363,099	7,363,099	0	4,797,795	4,797,795	0	2,565,304	2,565,304
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,302,915	1,302,915	0	696,648	696,648
		TOTAL HYDRAULIC PRODUCTION PLANT	0	414,388,622	414,388,622	0	270,015,626	270,015,626	0	144,372,996	144,372,996
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	898,759	898,759	0	585,631	585,631	0	313,128	313,128
1	341000	Structures & Improvements	0	16,207,014	16,207,014	0	10,560,490	10,560,490	0	5,646,524	5,646,524
1	342000	Fuel Holders, Producers, & Accessories	0	21,152,790	21,152,790	0	13,783,158	13,783,158	0	7,369,632	7,369,632
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	7,621,870	7,621,870
1	344000	Generators	0	199,309,105	199,309,105	0	129,869,813	129,869,813	0	69,439,292	69,439,292
1	345000	Accessory Electric Equipment	0	16,927,468	16,927,468	0	11,029,938	11,029,938	0	5,897,530	5,897,530
1	346000	Miscellaneous Power Plant Equipment	0	1,601,899	1,601,899	0	1,043,797	1,043,797	0	558,102	558,102
		TOTAL OTHER PRODUCTION PLANT	0	277,973,815	277,973,815	0	181,127,737	181,127,737	0	96,846,078	96,846,078
		TOTAL PRODUCTION PLANT	0	1,079,482,185	1,079,482,185	0	703,390,591	703,390,591	0	376,091,594	376,091,594

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 10-28-2011
PRINT TIME: 11:15 AM

ELECTRIC UTILITY PLANT
For Twelve Months Ended September 30, 2011
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	18,849,325	18,849,325	0	12,282,220	12,282,220	0	6,567,105	6,567,105
1	352XXX	Structures & Improvements	0	16,486,467	16,486,467	0	10,742,582	10,742,582	0	5,743,885	5,743,885
1	353000	Station Equipment	0	193,266,545	193,266,545	0	125,932,481	125,932,481	0	67,334,064	67,334,064
1	354000	Towers & Fixtures	0	17,120,821	17,120,821	0	11,155,927	11,155,927	0	5,964,894	5,964,894
1	355000	Poles & Fixtures	0	135,925,651	135,925,651	0	88,569,154	88,569,154	0	47,356,497	47,356,497
1	356000	Overhead Conductors & Devices	0	108,593,556	108,593,556	0	70,759,561	70,759,561	0	37,833,995	37,833,995
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
		TOTAL TRANSMISSION PLANT	0	497,050,171	497,050,171	0	323,877,891	323,877,891	0	173,172,280	173,172,280
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	4,383,174	0	4,383,174	3,338,647	0	3,338,647	1,044,527	0	1,044,527
99	360400	Land Easements	1,610,497	0	1,610,497	88,606	0	88,606	1,521,891	0	1,521,891
99	361000	Structures & Improvements	14,778,351	0	14,778,351	10,235,672	0	10,235,672	4,542,679	0	4,542,679
99	362000	Station Equipment	98,378,214	0	98,378,214	63,886,475	0	63,886,475	34,491,739	0	34,491,739
99	364000	Poles, Towers, & Fixtures	232,411,373	0	232,411,373	141,283,690	0	141,283,690	91,127,683	0	91,127,683
99	365000	Overhead Conductors & Devices	152,073,305	0	152,073,305	91,686,181	0	91,686,181	60,387,124	0	60,387,124
99	366000	Underground Conduit	78,349,556	0	78,349,556	48,589,665	0	48,589,665	29,759,891	0	29,759,891
99	367000	Underground Conductors & Devices	130,700,109	0	130,700,109	84,181,194	0	84,181,194	46,518,915	0	46,518,915
99	368000	Line Transformers	181,022,191	0	181,022,191	119,101,284	0	119,101,284	61,920,907	0	61,920,907
99	369XXX	Services	120,942,047	0	120,942,047	75,565,077	0	75,565,077	45,376,970	0	45,376,970
99	370000	Meters	46,553,935	0	46,553,935	17,566,452	0	17,566,452	28,987,483	0	28,987,483
99	373XXX	Street Light & Signal Systems	33,092,717	0	33,092,717	19,644,628	0	19,644,628	13,448,089	0	13,448,089
		TOTAL DISTRIBUTION PLANT	1,094,295,469	0	1,094,295,469	675,167,571	0	675,167,571	419,127,898	0	419,127,898
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	830,688	3,165,913	3,996,601	372,214	2,101,850	2,474,064	458,474	1,064,063	1,522,537
4	390XXX	Structures & Improvements	8,960,092	40,467,790	49,427,882	3,803,439	26,866,566	30,670,005	5,156,653	13,601,224	18,757,877
4	391XXX	Office Furniture & Equipment	534,715	30,051,558	30,586,273	534,715	19,951,229	20,485,944	0	10,100,329	10,100,329
4	392XXX	Transportation Equipment	11,655,702	7,143,942	18,799,644	8,383,685	4,742,863	13,126,548	3,272,017	2,401,079	5,673,096
4	393000	Stores Equipment	295,534	1,327,643	1,623,177	125,779	881,422	1,007,201	169,755	446,221	615,976
4	394000	Tools, Shop & Garage Equipment	1,666,624	5,410,472	7,077,096	1,256,611	3,592,012	4,848,623	410,013	1,818,460	2,228,473
4	395000	Laboratory Equipment	312,253	1,293,187	1,605,440	200,595	858,547	1,059,142	111,658	434,640	546,298
4	396XXX	Power Operated Equipment	25,811,242	10,889,034	36,700,276	16,960,905	7,229,230	24,190,135	8,850,337	3,659,804	12,510,141
4	397XXX	Communications Equipment	11,533,261	46,646,979	58,180,240	6,042,146	30,968,929	37,011,075	5,491,115	15,678,050	21,169,165
4	398000	Miscellaneous Equipment	3,406	310,803	314,209	475	206,342	206,817	2,931	104,461	107,392
		TOTAL GENERAL PLANT	61,603,517	146,707,321	208,310,838	37,680,564	97,398,990	135,079,554	23,922,953	49,308,331	73,231,284
		TOTAL PLANT IN SERVICE	1,157,139,660	1,847,563,963	3,004,703,623	714,088,809	1,206,017,221	1,920,106,030	443,050,851	641,546,742	1,084,597,593
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,157,139,660	1,847,563,963	3,004,703,623	714,088,809	1,206,017,221	1,920,106,030	443,050,851	641,546,742	1,084,597,593

ELECTRIC UTILITY PLANT
For Twelve Months Ended September 30, 2011
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ACCUMULATED DEPRECIATION									
1	108X01	Steam Production Plant	0	264,231,739	264,231,739	0	172,173,401	172,173,401	0	92,058,338	92,058,338
1	108X02	Hydro Production Plant	0	104,232,875	104,232,875	0	67,918,141	67,918,141	0	36,314,734	36,314,734
1	108X03	Other Production Plant	0	65,551,680	65,551,680	0	42,713,475	42,713,475	0	22,838,205	22,838,205
1	108X04	Transmission Plant	0	168,362,632	168,362,632	0	109,705,091	109,705,091	0	58,657,541	58,657,541
E-ADP	108X05	Distribution Plant	333,722,411	0	333,722,411	205,709,831	0	205,709,831	128,012,580	0	128,012,580
E-ADP	108X06	General Plant - Non-Transportation	17,389,969	48,289,558	65,679,527	10,240,752	32,059,438	42,300,190	7,149,217	16,230,120	23,379,337
E-ADP	108X07	General Plant - Transportation	3,887,643	2,382,748	6,270,391	2,796,281	1,581,906	4,378,187	1,091,362	800,842	1,892,204
		TOTAL ACCUMULATED DEPRECIATION	355,000,023	653,051,232	1,008,051,255	218,746,864	426,151,452	644,898,316	136,253,159	226,899,780	363,152,939
		ACCUMULATED AMORTIZATION									
1	111X20	Intangible Plant--Production & Transmission (C-AAM)	31,175	4,864,486	4,895,661	31,175	3,169,699	3,200,874	0	1,694,787	1,694,787
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	17,407	624,137	641,544	17,407	406,688	424,095	0	217,449	217,449
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	28,719	11,610,548	11,639,267	28,719	7,708,243	7,736,962	0	3,902,305	3,902,305
4	111X32	Intangible Plant--PC Software (C-AAM)	0	2,002,447	2,002,447	0	1,329,425	1,329,425	0	673,022	673,022
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	0	93,511	93,511	0	62,082	62,082	0	31,429	31,429
4	111X70	Leased Power Operated Equipment (C-AAM)	110,678	432	111,110	110,678	287	110,965	0	145	145
		TOTAL ACCUMULATED AMORTIZATION	187,979	19,195,561	19,383,540	187,979	12,676,424	12,864,403	0	6,519,137	6,519,137
		NET ELECTRIC UTILITY PLANT	801,951,658	1,175,317,170	1,977,268,828	495,153,966	767,189,345	1,262,343,311	306,797,692	408,127,825	714,925,517

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-APL-12A
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Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	801,951,658	1,175,317,170	1,977,268,828	495,153,966	767,189,345	1,262,343,311	306,797,692	408,127,825	714,925,517
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	ADFIT - Boulder Park Idaho Write Off (190040)	582,899	0	582,899	0	0	0	582,899	0	582,899
99	ADFIT - KF Reserve (190420)	429,575	0	429,575	429,575	0	429,575	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	51,491	51,491	0	34,185	34,185	0	17,306	17,306
12	Deferred FIT - Electric Plant In Service (282900)	0	-264,318,068	-264,318,068	0	-168,748,584	-168,748,584	0	-95,569,484	-95,569,484
4	Deferred FIT - Common Plant (282900 from C-DTX)	0	-18,027,838	-18,027,838	0	-11,968,682	-11,968,682	0	-6,059,156	-6,059,156
99	ADFIT - WNP3 (283120)	-3,705,879	0	-3,705,879	-3,705,879	0	-3,705,879	0	0	0
1	Colstrip PCB (283200)	0	-485,492	-485,492	0	-316,347	-316,347	0	-169,145	-169,145
99	ADFIT - Lancaster (283312)	-1,718,889	0	-1,718,889	-1,718,889	0	-1,718,889	0	0	0
99	Spokane River Relicensing (283322)	-286,738	0	-286,738	-267,464	0	-267,464	-19,274	0	-19,274
99	Spokane River PM&Es (283323)	-246,422	0	-246,422	-156,524	0	-156,524	-89,898	0	-89,898
1	ADFIT - Lake CDA CDR Fund (283324)	-37,394	-3,395,000	-3,432,394	-37,394	-2,212,182	-2,249,576	0	-1,182,818	-1,182,818
1	ADFIT - CDA IPA Fund Deposit (283325)	-78,826	-583,333	-662,159	-37,841	-380,100	-417,941	-40,985	-203,233	-244,218
99	ADFIT - MT Lease Payments (283365)	-2,056,022	0	-2,056,022	-1,361,706	0	-1,361,706	-694,316	0	-694,316
1	CDA Lake Settlement (283382)	-613,631	-13,684,245	-14,297,876	-510,639	-8,916,654	-9,427,293	-102,992	-4,767,591	-4,870,583
12	Electric portion of Bond Redemptions (283850)	0	-4,673,648	-4,673,648	0	-2,983,797	-2,983,797	0	-1,689,851	-1,689,851
	TOTAL ACCUM DEFERRED INCOME TAX	-7,731,327	-305,116,133	-312,847,460	-7,366,761	-195,492,161	-202,858,922	-364,566	-109,623,972	-109,988,538
	OTHER ADJUSTMENTS:									
99	Kettle Falls Disallowed Plant (101003)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,850,172	0	5,850,172	4,199,030	0	4,199,030	1,651,142	0	1,651,142
99	Boulder Park Disallowed Accumulated Depr (108050)	934,575	0	934,575	0	0	0	934,575	0	934,575
99	Colstrip Disallowed AFUDC (111100)	-2,401,887	0	-2,401,887	-769,763	0	-769,763	-1,632,124	0	-1,632,124
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	Invest in Exchange Power (124900, 124930)	20,620,700	0	20,620,700	20,620,700	0	20,620,700	0	0	0
99	Lancaster Generation (182312)	4,911,111	0	4,911,111	4,911,111	0	4,911,111	0	0	0
99	Spokane River Relicensing (182322)	759,346	0	759,346	704,278	0	704,278	55,068	0	55,068
99	Spokane River PM&Es (182323)	704,046	0	704,046	447,210	0	447,210	256,836	0	256,836
99	CDA CDR Fund (182324)	106,840	0	106,840	106,840	0	106,840	0	0	0
99	CDA Lake Settlement (182382)	1,468,854	0	1,468,854	1,468,854	0	1,468,854	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Montana Riverbed Settlement (186360)	5,874,348	0	5,874,348	3,890,586	0	3,890,586	1,983,762	0	1,983,762
99	CDA Lake Settlement (186382)	294,262	0	294,262	0	0	0	294,262	0	294,262
99	DSM Programs (186710)	1,943	0	1,943	0	0	0	1,943	0	1,943
4	Gain on Sale of General Office Bldg (253850)	0	-147,069	-147,069	0	-97,639	-97,639	0	-49,430	-49,430
99	Colstrip 3 AFUDC Reallocation	0	0	0	-1,350,146	0	-1,350,146	1,350,146	0	1,350,146
	TOTAL OTHER ADJUSTMENTS	32,744,894	-147,069	32,597,825	30,091,974	-97,639	29,994,335	2,652,920	-49,430	2,603,490
	NET RATE BASE	826,965,225	870,053,968	1,697,019,193	517,879,179	571,599,545	1,089,478,724	309,086,046	298,454,423	607,540,469

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	12	Net Electric Plant	100.000%	63.843%	36.157%
E-ALL	13	Net Electric General Plant	100.000%	64.829%	35.171%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMMON AMORTIZATION EXPENSE For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Electric Copy

Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
99	404X30	Limited-Term Plant				
		Utility 0	91,991	91,991	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	101,694	99,664	2,030	0
99	404X31	Mainframe Software				
		Utility 0	158,333	158,333	0	0
99		Utility 1	0	0	0	0
7		Utility 7	6,422,678	4,648,927	1,250,945	522,806
8		Utility 8	241,571	0	170,489	71,082
9		Utility 9	0	0	0	0
		TOTAL	6,822,582	4,807,260	1,421,434	593,888
99	404X32	PC Software				
		Utility 0	50,718	50,718	0	0
99		Utility 1	3,542	0	3,542	0
7		Utility 7	532,679	385,569	103,750	43,360
8		Utility 8	19,358	0	13,662	5,696
9		Utility 9	0	0	0	0
		TOTAL	606,297	436,287	120,954	49,056
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		7,540,877	5,350,669	1,546,425	643,783

ALLOCATION RATIOS:

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

ALLOCATION OF COMMON DEPRECIATION EXPENSE For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Electric Copy

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	9,448,285	6,838,952	1,840,243	769,090
8	Utility 8	147,249	0	103,921	43,328
9	Utility 9	443,643	350,811	92,832	0
9	Utility 9 - Washington	126,242	99,826	26,416	0
9	Utility 9 - Idaho	413,615	327,066	86,549	0
	Total	10,579,034	7,616,655	2,149,961	812,418
7	403X70 Utility 7	7,133	5,163	1,389	581
9	Utility 9	14,341	11,340	3,001	0
	Total	21,474	16,503	4,390	581

ALLOCATION RATIOS:

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

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

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	40,684,576	40,684,576		
99	108X06	Utility 1 - Allocated	623,181		623,181	
99	108X06	Utility 1 - Washington	2,307,042		2,307,042	
99	108X06	Utility 1 - Idaho	795,552		795,552	
99	108X06	Utility 2 - Oregon	2,304,973			2,304,973
7	108X06	Utility 7	17,023,609	12,322,199	3,315,688	1,385,722
8	108X06	Utility 8	1,036,830	0	731,743	305,087
9	108X06	Utility 9	16,026,244	12,672,752	3,353,492	0
Total			80,802,007	65,679,527	11,126,698	3,995,782

Accumulated Depreciation - General Plant, Transportation

99	108X07	Utility 0	5,669,744	5,669,744	0	0
99	108X07	Utility 1 - Allocated	230,990	0	230,990	0
99	108X07	Utility 1 - Washington	472,708	0	472,708	0
99	108X07	Utility 1 - Idaho	206,203	0	206,203	0
99	108X07	Utility 2 - Oregon	1,028,068	0	0	1,028,068
7	108X07	Utility 7	11,833	8,565	2,305	963
9	108X07	Utility 9	748,760	592,082	156,678	0
Total			8,368,306	6,270,391	1,068,884	1,029,031

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A Electric Copy
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
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	135,512	0	112,738	22,774	135,512	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	4,016,805	0	0	2,907,484	2,907,484	0	0	782,353	782,353	0	326,968	326,968
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	298,015	0	0	235,655	235,655	0	0	62,360	62,360	0	0	0
		TOTAL ACCOUNT	6,307,505	372,214	458,473	3,165,913	3,996,600	575,660	91,489	844,713	1,511,862	472,075	326,968	799,043
	390XXX	Structures & Improvements												
99		Utility 0	3,781,345	359,259	1,506,480	1,915,606	3,781,345	0	0	0	0	0	0	0
99		Utility 1	1,473,307	0	0	0	0	1,473,804	0	-497	1,473,307	0	0	0
99		Utility 2	3,359,874	0	0	0	0	0	0	0	0	3,359,874	0	3,359,874
7		Utility 7	47,641,504	0	0	34,484,350	34,484,350	0	0	9,279,136	9,279,136	0	3,878,018	3,878,018
9		Utility 9 - Wa	4,355,585	3,444,179	0	0	3,444,179	911,406	0	0	911,406	0	0	0
9		Utility 9 - Idaho	4,616,090	0	3,650,173	0	3,650,173	0	965,917	0	965,917	0	0	0
9		Utility 9 - Allocated	5,144,273	0	0	4,067,834	4,067,834	0	0	1,076,439	1,076,439	0	0	0
		TOTAL ACCOUNT	70,371,978	3,803,438	5,156,653	40,467,790	49,427,881	2,385,210	965,917	10,355,078	13,706,205	3,359,874	3,878,018	7,237,892
	391XXX	Office Furniture & Equipment												
99		Utility 0	2,621,637	534,715	0	2,086,922	2,621,637	0	0	0	0	0	0	0
7		Utility 7	38,634,260	0	0	27,964,636	27,964,636	0	0	7,524,795	7,524,795	0	3,144,829	3,144,829
8		Utility 8	399,367	0	0	0	0	0	0	281,853	281,853	0	117,514	117,514
		TOTAL ACCOUNT	41,655,264	534,715	0	30,051,558	30,586,273	0	0	7,806,648	7,806,648	0	3,262,343	3,262,343
	392XXX	Transportation Equipment												
99		Utility 0	15,877,022	7,345,019	2,679,887	5,852,116	15,877,022	0	0	0	0	0	0	0
99		Utility 1	6,331,634	0	0	0	0	3,965,498	1,305,993	1,060,143	6,331,634	0	0	0
99		Utility 2	2,315,729	0	0	0	0	0	0	0	0	2,315,729	0	2,315,729
7		Utility 7	497,510	0	0	360,113	360,113	0	0	96,900	96,900	0	40,497	40,497
9		Utility 9 - Wa	1,313,520	1,038,666	0	0	1,038,666	274,854	0	0	274,854	0	0	0
9		Utility 9 - Idaho	748,821	0	592,130	0	592,130	0	156,691	0	156,691	0	0	0
9		Utility 9 - Allocated	1,178,265	0	0	931,713	931,713	0	0	246,552	246,552	0	0	0
		TOTAL ACCOUNT	28,262,501	8,383,685	3,272,017	7,143,942	18,799,644	4,240,352	1,462,684	1,403,595	7,106,631	2,315,729	40,497	2,356,226

COMMON GENERAL PLANT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A Electric Copy
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	396,578	10,739	14,745	371,094	396,578	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	145,482	115,040	0	0	115,040	30,442	0	0	30,442	0	0	0
9		Utility 9 - Idaho	196,030	0	155,011	0	155,011	0	41,019	0	41,019	0	0	0
9		Utility 9 - Allocated	1,209,673	0	0	956,549	956,549	0	0	253,124	253,124	0	0	0
		TOTAL ACCOUNT	2,089,261	125,779	169,756	1,327,643	1,623,178	114,713	41,019	253,124	408,856	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,320,047	1,224,960	402,631	1,692,456	3,320,047	0	0	0	0	0	0	0
99		Utility 1	1,888,238	0	0	0	0	1,018,339	448,143	421,756	1,888,238	0	0	0
99		Utility 2	910,033	0	0	0	0	0	0	0	0	910,033	0	910,033
7		Utility 7	4,826,158	0	0	3,493,318	3,493,318	0	0	939,991	939,991	0	392,849	392,849
8		Utility 8	1,101,004	0	0	0	0	0	0	777,034	777,034	0	323,970	323,970
9		Utility 9 - Wa	40,027	31,651	0	0	31,651	8,376	0	0	8,376	0	0	0
9		Utility 9 - Idaho	9,335	0	7,382	0	7,382	0	1,953	0	1,953	0	0	0
9		Utility 9 - Allocated	284,158	0	0	224,698	224,698	0	0	59,460	59,460	0	0	0
		TOTAL ACCOUNT	12,379,000	1,256,611	410,013	5,410,472	7,077,096	1,026,715	450,096	2,198,241	3,675,052	910,033	716,819	1,626,852
	395000	Laboratory Equipment												
99		Utility 0	1,167,846	189,467	108,106	870,273	1,167,846	0	0	0	0	0	0	0
99		Utility 1	245,690	0	0	0	0	79,954	26,076	139,660	245,690	0	0	0
99		Utility 2	235,307	0	0	0	0	0	0	0	0	235,307	0	235,307
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	66,110	0	0	0	0	0	0	46,657	46,657	0	19,453	19,453
9		Utility 9 - Wa	14,073	11,128	0	0	11,128	2,945	0	0	2,945	0	0	0
9		Utility 9 - Idaho	4,492	0	3,552	0	3,552	0	940	0	940	0	0	0
9		Utility 9 - Allocated	209,262	0	0	165,474	165,474	0	0	43,788	43,788	0	0	0
		TOTAL ACCOUNT	2,298,444	200,595	111,658	1,293,187	1,605,440	82,899	27,016	299,378	409,293	235,307	48,404	283,711

COMMON GENERAL PLANT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A Electric Copy
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		Utility 0	34,862,167	16,432,966	8,440,575	9,988,626	34,862,167	0	0	0	0	0	0	0
99		Utility 1	4,352,277	0	0	0	0	2,974,449	856,280	521,548	4,352,277	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	667,642	527,938	0	0	527,938	139,704	0	0	139,704	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	631,527	0	0	499,380	499,380	0	0	132,147	132,147	0	0	0
		TOTAL ACCOUNT	41,629,678	16,960,904	8,850,337	10,889,034	36,700,275	3,114,153	964,712	761,605	4,840,470	43,834	45,099	88,933
	397XXX	Communication Equipment												
99		Utility 0	41,554,158	5,675,035	2,299,967	33,579,156	41,554,158	0	0	0	0	0	0	0
99		Utility 1	798,031	0	0	0	0	463,418	334,613	0	798,031	0	0	0
99		Utility 2	837,170	0	0	0	0	0	0	0	0	837,170	0	837,170
7		Utility 7	10,124,963	0	0	7,328,752	7,328,752	0	0	1,972,039	1,972,039	0	824,172	824,172
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	4,035,597	0	3,191,148	0	3,191,148	0	844,449	0	844,449	0	0	0
9		Utility 9 - Allocated	7,257,757	0	0	5,739,071	5,739,071	0	0	1,518,686	1,518,686	0	0	0
		TOTAL ACCOUNT	65,998,014	6,042,147	5,491,115	46,646,979	58,180,241	560,564	1,179,062	4,144,306	5,883,932	837,170	1,096,671	1,933,841
	398000	Miscellaneous Equipment												
99		Utility 0	11,083	0	2,299	8,784	11,083	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
7		Utility 7	411,029	0	0	297,515	297,515	0	0	80,056	80,056	0	33,458	33,458
9		Utility 9 - Wa	601	475	0	0	475	126	0	0	126	0	0	0
9		Utility 9 - Idaho	800	0	633	0	633	0	167	0	167	0	0	0
9		Utility 9 - Allocated	5,696	0	0	4,504	4,504	0	0	1,192	1,192	0	0	0
		TOTAL ACCOUNT	431,576	475	2,932	310,803	314,210	126	167	81,248	81,541	2,367	33,458	35,825
		TOTAL GENERAL PLANT	271,423,221	37,680,563	23,922,954	146,707,321	208,310,838	12,100,392	5,182,162	28,147,936	45,430,490	8,233,616	9,448,277	17,681,893

ALLOCATION RATIOS:

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-ADP-12A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:											
E-PLT		Plant in Service	1,094,295,469	0	1,094,295,469	675,167,571	0	675,167,571	419,127,898	0	419,127,898
E-PLT	360200	Less Land and Land Rights	4,383,174	0	4,383,174	3,338,647	0	3,338,647	1,044,527	0	1,044,527
		Depreciable Distribution Plant	1,089,912,295	0	1,089,912,295	671,828,924	0	671,828,924	418,083,371	0	418,083,371
		Percentage		0.000%	100.000%	61.641%			38.359%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
108X05		Accumulated Depreciation		0	333,722,411	205,709,831		205,709,831	128,012,580		128,012,580
99	108X05	Accumulated Depreciation	333,722,411	0	333,722,411	205,709,831	0	205,709,831	128,012,580	0	128,012,580
JURISDICTIONAL ALLOCATION:											
GENERAL PLANT - NON TRANSPORTATION											
E-PLT		General Plant In Service	61,603,517	146,707,321	208,310,838	37,680,564	97,398,990	135,079,554	23,922,953	49,308,331	73,231,284
E-PLT	389XXX	Less: General Land and Land Rights	830,688	3,165,913	3,996,601	372,214	2,101,850	2,474,064	458,474	1,064,063	1,522,537
E-PLT	392XXX	Less: General Transportation Plant	11,655,702	7,143,942	18,799,644	8,383,685	4,742,863	13,126,548	3,272,017	2,401,079	5,673,096
		Depreciable Non Transport General Plant	49,117,127	136,397,466	185,514,593	28,924,665	90,554,277	119,478,942	20,192,462	45,843,189	66,035,651
		Percentage		73.523%	100.000%	15.592%			10.885%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		48,289,558	65,679,527	10,240,752			7,149,217		
C-DEP	403X60	Common Depreciation Expense		5,286,129	7,189,763	1,121,028			782,606		
C-DEP	403X60	Washington Depreciation Expense			99,826	99,826			0		
C-DEP	403X60	Idaho Depreciation Expense			327,066	0			327,066		
	403X60	Depreciation Expense		2,543,088	3,301,852	553,155			205,609		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation--Elec Gen Plant (C-ADP)	17,389,969	48,289,558	65,679,527	10,240,752	32,059,438	42,300,190	7,149,217	16,230,120	23,379,337
4	403X60	Depreciation Expense (C-DEP)	1,903,634	5,286,129	7,189,763	1,121,028	3,509,461	4,630,489	782,606	1,776,668	2,559,274
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	426,892	0	426,892	99,826	0	99,826	327,066	0	327,066
4	403X60	Depreciation Expense	758,764	2,543,088	3,301,852	553,155	1,688,356	2,241,511	205,609	854,732	1,060,341
		Total Depreciation Expense	3,089,290	7,829,217	10,918,507	1,774,009	5,197,817	6,971,826	1,315,281	2,631,400	3,946,681

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: E-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											
E-PLT	392XXX	Transportation General Plant	11,655,702	7,143,942	18,799,644	8,383,685	4,742,863	13,126,548	3,272,017	2,401,079	5,673,096
		Percentage		38.000%	100.000%	44.595%			17.405%		
ALLOCATION BASED ON DEPRECIABLE PLANT											
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,382,748	6,270,391	2,796,281			1,091,362		
C-DEP	403X70	Depreciation Expense		6,271	16,503	7,360			2,872		
	403X70	Depreciation Expense		57,204	126,057	41,620			27,233		
JURISDICTIONAL ALLOCATION:											
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,887,643	2,382,748	6,270,391	2,796,281	1,581,906	4,378,187	1,091,362	800,842	1,892,204
4	403X70	Depreciation Expense (C-DEP)	10,232	6,271	16,503	7,360	4,163	11,523	2,872	2,108	4,980
4	403X70	Depreciation Expense	68,853	57,204	126,057	41,620	37,977	79,597	27,233	19,226	46,459
	403X70	Total Depreciation Expense	79,085	63,475	142,560	48,980	42,140	91,120	30,105	21,334	51,439

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		66.390%		33.610%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

COMMON INTANGIBLE PLANT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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Electric Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	2,088,647	0	0	2,088,647	2,088,647	0	0	0	0	0	0	0
99		Utility 1	1,133,375	0	0	0	0	964,925	168,450	0	1,133,375	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	3,416,080	0	0	2,242,098	2,242,098	964,925	168,450	40,607	1,173,982	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	1,312,410	506,330	0	806,080	1,312,410	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	32,956,473	0	0	23,854,884	23,854,884	0	0	6,418,932	6,418,932	0	2,682,657	2,682,657
8		Utility 8	1,207,855	0	0	0	0	0	0	852,444	852,444	0	355,411	355,411
		TOTAL ACCOUNT	35,523,178	506,330	0	24,660,964	25,167,294	0	0	7,271,376	7,271,376	46,440	3,038,068	3,084,508
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	318,411	0	0	318,411	318,411	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	3,683,789	0	0	2,666,437	2,666,437	0	0	717,492	717,492	0	299,860	299,860
8		Utility 8	160,191	0	0	0	0	0	0	113,055	113,055	0	47,136	47,136
		TOTAL ACCOUNT	4,182,959	0	0	2,984,848	2,984,848	0	0	849,884	849,884	1,231	346,996	348,227
		TOTAL	43,122,217	506,330	0	29,887,910	30,394,240	964,925	168,450	8,161,867	9,295,242	47,671	3,385,064	3,432,735

ALLOCATION RATIOS:

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

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

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Accum Amort 111X20				
99		Utility 0	4,864,486	4,864,486	0	0
		Total	<u>4,864,486</u>	<u>4,864,486</u>	<u>0</u>	<u>0</u>
		Accum Amort 111X30				
99		Utility 0	599,521	599,521	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	35,089	0	0	35,089
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	31,130	24,616	6,514	0
		Total	<u>665,740</u>	<u>624,137</u>	<u>6,514</u>	<u>35,089</u>
		Accum Amort 111X31				
99		Utility 0	424,549	424,549	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	35,217	0	0	35,217
7		Utility 7	15,453,904	11,185,999	3,009,957	1,257,948
8		Utility 8	212,619	0	150,056	62,563
9		Utility 9	0	0	0	0
		Total	<u>16,126,289</u>	<u>11,610,548</u>	<u>3,160,013</u>	<u>1,355,728</u>
		Accum Amort 111X32				
99		Utility 0	231,047	231,047	0	0
99		Utility 1	10,690	0	10,690	0
99		Utility 2 - Oregon	301	0	0	301
7		Utility 7	2,447,260	1,771,400	476,653	199,207
8		Utility 8	157,883	0	111,426	46,457
9		Utility 9	0	0	0	0
		Total	<u>2,847,181</u>	<u>2,002,447</u>	<u>598,769</u>	<u>245,965</u>
		Accum Amort 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	41,228	0	0	41,228
7		Utility 7	115,131	83,335	22,424	9,372

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

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
8		Utility 8	0	0	0	0
9		Utility 9	12,870	10,177	2,693	0
		Total	169,229	93,512	25,117	50,600
		Accum Amort 111X70				
99		Utility 0	432	432	0	0
		Total	432	432	0	0
TOTAL Accumulated Amortization - Common Plant			24,673,357	19,195,562	3,790,413	1,687,382

ALLOCATION RATIOS:

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

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	Utility 7	-22,961,818	-16,620,453	-4,472,273	-1,869,092
9	282900	Utility 9	-1,779,810	-1,407,385	-372,425	0
		Total	<u>-24,741,628</u>	<u>-18,027,838</u>	<u>-4,844,698</u>	<u>-1,869,092</u>

ALLOCATION RATIOS:

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