

GAS RATE OF RETURN For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	19,129,489	11,352,133	7,777,356
		Adjustments			
		Adjusted Gas Net Operating Income	19,129,489	11,352,133	7,777,356
G-APL		Gas Net Adjusted Rate Base	295,665,996	193,553,708	102,112,288
		RATE OF RETURN	6.470%	5.865%	7.616%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Twelve Months Ended September 30, 2011		G-ALL-12A				
Average of Monthly Averages Basis						
Basis	Ref	Description		System	Washington	Idaho
1	Input	System Contract Demand	12-31-2010	100.000%	69.400%	30.600%
2		Number of Customers	09-30-2011	222,606	147,922	74,684
		Percent		100.000%	66.450%	33.550%
3	G-OPS	Direct Distribution Operating Expense		9,826,655	6,543,132	3,283,523
		Percent		100.000%	66.586%	33.414%
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		30,133,657	20,912,758	9,220,899
G-PLT		Distribution		429,450,361	277,825,716	151,624,645
		Total Underground Storage/Dist Plant		459,584,018	298,738,474	160,845,544
5		Percent		100.000%	65.002%	34.998%
6	Input	Actual Therms Purchased	09-30-2011	274,635,423	191,136,648	83,498,775
		Percent		100.000%	69.597%	30.403%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input		01-01-2011	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor						
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%
Average (CD AA)			100.000%	72.383%	19.477%	8.140%

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Input		01-01-2011	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor						
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%
Average (GD AA)			100.000%	0.000%	70.575%	29.425%

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RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 10-28-2011

PRINT TIME: 11:16 AM

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	151,769,325	0	151,769,325	103,860,185	0	103,860,185	47,909,140	0	47,909,140
99	4812XX	Commercial - Firm & Interruptible	78,668,706	0	78,668,706	55,338,898	0	55,338,898	23,329,808	0	23,329,808
99	4813XX	Industrial-Firm	3,607,084	0	3,607,084	2,108,508	0	2,108,508	1,498,576	0	1,498,576
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-101,687	0	-101,687	-4,160	0	-4,160	-97,527	0	-97,527
99	484000	Interdepartmental Revenue	333,036	0	333,036	296,770	0	296,770	36,266	0	36,266
		TOTAL SALES TO ULTIMATE CUSTOMERS	234,276,464	0	234,276,464	161,600,201	0	161,600,201	72,676,263	0	72,676,263
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	136,744,236	0	136,744,236	95,358,148	0	95,358,148	41,386,088	0	41,386,088
99	488000	Miscellaneous Service Revenues	29,044	0	29,044	15,089	0	15,089	13,955	0	13,955
99	489300	Transportation For Others	3,924,305	0	3,924,305	3,481,679	0	3,481,679	442,626	0	442,626
99	493000	Rent from Gas Property	2,079	0	2,079	2,079	0	2,079	0	0	0
4	495000	Other Gas Revenues	7,551,980	68,609	7,620,589	5,276,169	47,010	5,323,179	2,275,811	21,599	2,297,410
		TOTAL OTHER OPERATING REVENUES	148,251,644	68,609	148,320,253	104,133,164	47,010	104,180,174	44,118,480	21,599	44,140,079
		TOTAL GAS REVENUES	382,528,108	68,609	382,596,717	265,733,365	47,010	265,780,375	116,794,743	21,599	116,816,342
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	278,396,645	0	278,396,645	193,922,824	0	193,922,824	84,473,821	0	84,473,821
6	808XXX	Net Natural Gas Storage Transactions	-9,681,464	0	-9,681,464	-6,716,735	0	-6,716,735	-2,964,729	0	-2,964,729
6	811000	Gas Used for Products Extraction	-1,437,184	0	-1,437,184	-1,003,464	0	-1,003,464	-433,720	0	-433,720
10	813000	Other Gas Expenses	0	1,316,204	1,316,204	0	889,122	889,122	0	427,082	427,082
99	813010	Gas Technology Institute (GTI) Expenses	103,425	0	103,425	73,610	0	73,610	29,815	0	29,815
		TOTAL PRODUCTION EXPENSES	267,381,422	1,316,204	268,697,626	186,276,235	889,122	187,165,357	81,105,187	427,082	81,532,269
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	11,610	11,610	0	8,057	8,057	0	3,553	3,553
1	824000	Other Expenses	0	420,818	420,818	0	292,048	292,048	0	128,770	128,770
1	837000	Other Equipment	0	392,157	392,157	0	272,157	272,157	0	120,000	120,000
		TOTAL UNDERGROUND STORAGE OP. EXP	0	824,585	824,585	0	572,262	572,262	0	252,323	252,323
G-ADP		Depreciation Expense	0	541,487	541,487	0	375,792	375,792	0	165,695	165,695
1	404X40	Amortization Expense	0	228	228	0	158	158	0	70	70
G-OTX		Taxes Other Than FIT	0	175,093	175,093	0	121,515	121,515	0	53,578	53,578
		TOTAL UNDERGROUND STORAGE EXP	0	1,541,393	1,541,393	0	1,069,727	1,069,727	0	471,666	471,666

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 10-28-2011

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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	175,082	813,293	988,375	129,908	541,539	671,447	45,174	271,754	316,928
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,358,629	600,207	2,958,836	1,507,418	399,654	1,907,072	851,211	200,553	1,051,764
3	875000	Measuring & Reg Sta Exp-General	126,290	94	126,384	78,495	63	78,558	47,795	31	47,826
3	876000	Measuring & Reg Sta Exp-Industrial	32,529	0	32,529	10,385	0	10,385	22,144	0	22,144
3	877000	Measuring & Reg Sta Exp-City Gate	257,472	0	257,472	113,964	0	113,964	143,508	0	143,508
3	878000	Meter & House Regulator Expenses	939,807	0	939,807	743,967	0	743,967	195,840	0	195,840
3	879000	Customer Installation Expenses	1,473,455	84,174	1,557,629	880,065	56,048	936,113	593,390	28,126	621,516
3	880000	Other Expenses	1,069,205	846,443	1,915,648	766,064	563,613	1,329,677	303,141	282,830	585,971
3	881000	Rents	60	18,898	18,958	60	12,583	12,643	0	6,315	6,315
MAINTENANCE											
3	885000	Supervision & Engineering	112,400	16,593	128,993	35,790	11,049	46,839	76,610	5,544	82,154
3	887000	Mains	1,810,985	18,711	1,829,696	1,336,248	12,459	1,348,707	474,737	6,252	480,989
3	889000	Measuring & Reg Sta Exp-General	178,213	0	178,213	113,510	0	113,510	64,703	0	64,703
3	890000	Measuring & Reg Sta Exp-Industrial	85,908	12,095	98,003	58,180	8,054	66,234	27,728	4,041	31,769
3	891000	Measuring & Reg Sta Exp-City Gate	128,221	115	128,336	67,405	77	67,482	60,816	38	60,854
3	892000	Services	700,409	216,475	916,884	486,354	144,142	630,496	214,055	72,333	286,388
3	893000	Meters & House Regulators	377,605	569,264	946,869	214,981	379,050	594,031	162,624	190,214	352,838
3	894000	Other Equipment	385	183,394	183,779	338	122,115	122,453	47	61,279	61,326
TOTAL DISTRIBUTION OPERATING EXP			9,826,655	3,379,756	13,206,411	6,543,132	2,250,446	8,793,578	3,283,523	1,129,310	4,412,833
G-ADP		Depreciation	10,048,599	62,487	10,111,086	6,537,929	43,489	6,581,418	3,510,670	18,998	3,529,668
G-OTX		Taxes Other Than FIT	15,728,421	0	15,728,421	13,785,275	0	13,785,275	1,943,146	0	1,943,146
TOTAL DISTRIBUTION EXPENSES			35,603,675	3,442,243	39,045,918	26,866,336	2,293,935	29,160,271	8,737,339	1,148,308	9,885,647
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	371,470	371,470	0	246,842	246,842	0	124,628	124,628
2	902000	Meter Reading Expenses	1,582,666	60,213	1,642,879	1,382,663	40,012	1,422,675	200,003	20,201	220,204
G-903	903XXX	Customer Records & Collection Expenses	969,766	3,791,521	4,761,287	688,334	2,519,253	3,207,587	281,432	1,272,268	1,553,700
2	904000	Uncollectible Accounts	0	1,337,619	1,337,619	0	888,848	888,848	0	448,771	448,771
2	905000	Misc Customer Accounts	0	85,314	85,314	0	56,691	56,691	0	28,623	28,623
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,552,432	5,646,137	8,198,569	2,070,997	3,751,646	5,822,643	481,435	1,894,491	2,375,926
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	14,942,485	157,456	15,099,941	10,478,932	104,630	10,583,562	4,463,553	52,826	4,516,379
2	909000	Advertising	13,217	646,818	660,035	12,598	429,811	442,409	619	217,007	217,626
2	910000	Misc Customer Service & Info Exp	0	96,399	96,399	0	64,057	64,057	0	32,342	32,342
TOTAL CUSTOMER SERVICE & INFO EXP			14,955,702	900,673	15,856,375	10,491,530	598,498	11,090,028	4,464,172	302,175	4,766,347

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 10-28-2011

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	3,486	3,486	0	2,316	2,316	0	1,170	1,170
2	913000	Advertising	96	26	122	96	17	113	0	9	9
2	916000	Miscellaneous Sales Expenses	25,701	4,622	30,323	25,035	3,071	28,106	666	1,551	2,217
TOTAL SALES EXPENSES			25,797	8,134	33,931	25,131	5,404	30,535	666	2,730	3,396
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	115,173	7,060,530	7,175,703	85,659	4,837,734	4,923,393	29,514	2,222,796	2,252,310
4	921000	Office Supplies & Expenses	354	1,117,844	1,118,198	354	765,924	766,278	0	351,920	351,920
4	922000	Admin. Expenses Transferred - Credit	229	-31,250	-31,021	0	-21,412	-21,412	229	-9,838	-9,609
4	923000	Outside Services Employed	7,995	4,116,406	4,124,401	7,995	2,820,479	2,828,474	0	1,295,927	1,295,927
4	924000	Property Insurance Premium	0	294,928	294,928	0	202,079	202,079	0	92,849	92,849
4	925XXX	Injuries and Damages	178	779,372	779,550	178	534,010	534,188	0	245,362	245,362
4	926XXX	Employee Pensions and Benefits	55,610	222,860	278,470	55,610	152,699	208,309	0	70,161	70,161
4	928000	Regulatory Commission Expenses	689,006	304,766	993,772	445,618	208,820	654,438	243,388	95,946	339,334
4	930000	Miscellaneous General Expenses	42,003	796,952	838,955	26,818	546,056	572,874	15,185	250,896	266,081
4	931000	Rents	15,582	215,735	231,317	14,833	147,817	162,650	749	67,918	68,667
4	935000	Maintenance of General Plant	283,127	1,642,245	1,925,372	190,705	1,125,233	1,315,938	92,422	517,012	609,434
TOTAL ADMIN & GEN OPERATING EXP			1,209,257	16,520,388	17,729,645	827,770	11,319,439	12,147,209	381,487	5,200,949	5,582,436
G-ADP		Depreciation	1,045,826	1,487,808	2,533,634	683,852	1,019,416	1,703,268	361,974	468,392	830,366
99	404X30	Amortization - Intangible Distribution Plant	26,925	2,030	28,955	23,101	1,391	24,492	3,824	639	4,463
99	404X31	Amortization - Intangible Distribution Plant	0	1,421,434	1,421,434	0	973,938	973,938	0	447,496	447,496
99	404X32	Amortization - Intangible Distribution Plant	0	120,954	120,954	0	82,875	82,875	0	38,079	38,079
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	-264,075	0	-264,075	-264,075	0	-264,075	0	0	0
99	407329	Decoupling Revenue Surcharge	574,639	0	574,639	574,639	0	574,639	0	0	0
99	407335	DSIT Amortization - ID	-483,776	0	-483,776	0	0	0	-483,776	0	-483,776
99	407425	Jackson Prairie Deferral (per WA GRC)	-245,009	0	-245,009	-245,009	0	-245,009	0	0	0
G-OTX		Taxes Other than FIT	0	36,864	36,864	0	25,258	25,258	0	11,606	11,606
TOTAL ADMIN & GENERAL EXPENSES			1,863,787	19,591,485	21,455,272	1,600,278	13,423,692	15,023,970	263,509	6,167,793	6,431,302
TOTAL EXPENSES BEFORE FIT			322,382,815	32,446,269	354,829,084	227,330,507	22,032,024	249,362,531	95,052,308	10,414,245	105,466,553
NET OPERATING INCOME BEFORE FIT					27,767,633			16,417,844			11,349,789
G-FIT		FEDERAL INCOME TAX			-10,436,680			-7,824,245			-2,612,435
G-FIT		DEFERRED FEDERAL INCOME TAX			19,119,161			12,917,166			6,201,995
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-44,337			-27,210			-17,127
GAS NET OPERATING INCOME					19,129,489			11,352,133			7,777,356

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.450%	33.550%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.586%	33.414%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.597%	30.403%
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 September 30, 2011 Average of Monthly Averages Basis	Report ID: G-804-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	237,144,387	0	237,144,387	165,407,768	0	165,407,768	71,736,619	0	71,736,619
1	804001	Pipeline Demand Costs	27,106,580	0	27,106,580	18,824,533	0	18,824,533	8,282,047	0	8,282,047
1	804002	Transport Variable Charges	141,545	0	141,545	98,232	0	98,232	43,313	0	43,313
6	804010	Gas Costs - Fixed Hedge	334,291	0	334,291	229,393	0	229,393	104,898	0	104,898
6	804014	GTI Contributions	6,592	0	6,592	4,566	0	4,566	2,026	0	2,026
6	804017	Transaction Fees	198,364	0	198,364	138,415	0	138,415	59,949	0	59,949
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	174,553	0	174,553	118,002	0	118,002	56,551	0	56,551
6	804700	Gas Costs - Offsystem Bookout	7,018,284	0	7,018,284	4,876,769	0	4,876,769	2,141,515	0	2,141,515
6	804711	Gas Costs - Offsystem Bookout Offset	-3,822,831	0	-3,822,831	-2,673,988	0	-2,673,988	-1,148,843	0	-1,148,843
6	804730	Gas Costs - Intracompany LDC Gas	25,868,722	0	25,868,722	18,048,998	0	18,048,998	7,819,724	0	7,819,724
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	-20,284,003	0	-20,284,003	-14,127,803	0	-14,127,803	-6,156,200	0	-6,156,200
99	805120	Gas Expense - Rate Deferrals	4,510,161	0	4,510,161	2,977,939	0	2,977,939	1,532,222	0	1,532,222
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			278,396,645	0	278,396,645	193,922,824	0	193,922,824	84,473,821	0	84,473,821

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	69.597%	30.403%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 10-28-2011
PRINT TIME: 11:16 AM

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-903-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	969,766	3,773,122	4,742,888	688,334	2,507,240	3,195,574	281,432	1,265,882	1,547,314
12	903920	Accts Rec Sold - Program Fees	0	17,648	17,648	0	11,523	11,523	0	6,125	6,125
12	903930	Accts Rec Sold - Maturity Yield Fees	0	751	751	0	490	490	0	261	261
Total Account 903			969,766	3,791,521	4,761,287	688,334	2,519,253	3,207,587	281,432	1,272,268	1,553,700

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.450%	33.550%
G-ALL	12	Net Gas Plant	100.000%	65.294%	34.706%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-908-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	228,228	157,456	385,684	137,137	104,630	241,767	91,091	52,826	143,917
99	908600	Customer Service & Info Expense	14,361,423	0	14,361,423	10,089,748	0	10,089,748	4,271,675	0	4,271,675
99	908610	Limited Income Tax Refund Program	259,428	0	259,428	259,428	0	259,428	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	16,857	0	16,857	-7,381	0	-7,381	24,238	0	24,238
99	908990	DSM Amortization	76,549	0	76,549	0	0	0	76,549	0	76,549
Total Account 908			14,942,485	157,456	15,099,941	10,478,932	104,630	10,583,562	4,463,553	52,826	4,516,379

ALLOCATION RATIOS:

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

FEDERAL INCOME TAXES--GAS For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	382,596,717	265,780,375	116,816,342
G-OPS	Operating & Maintenance Expense	324,547,142	225,621,612	98,925,530
G-OPS	Book Depreciation & Amortization	14,341,564	9,808,871	4,532,693
G-OTX	Taxes Other than FIT	15,940,378	13,932,048	2,008,330
	Net Operating Income Before FIT	27,767,633	16,417,844	11,349,789
G-INT	Less: Interest Expense	9,511,165	6,141,459	3,369,706
G-SCM	Add: Schedule M Additions	-8,014,035	-6,629,756	-1,384,279
G-SCM	Less: Schedule M Deductions	40,061,519	26,001,616	14,059,903
	Taxable Net Operating Income	-29,819,086	-22,354,987	-7,464,099
	Percent	35%	35%	35%
	Total Federal Income Tax	-10,436,680	-7,824,245	-2,612,435
G-DTE	Deferred FIT	19,119,161	12,917,166	6,201,995
99	411400 Amortized Investment Tax Credit	-44,337	-27,210	-17,127
	Total FIT/Deferred FIT & ITC	8,638,144	5,065,711	3,572,433

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 September 30, 2011 Average of Monthly Averages Basis	Report ID: G-SCM-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	11,121,350	3,638,435	14,759,785	7,244,882	2,498,434	9,743,316	3,876,468	1,140,001	5,016,469
12	997001	Contributions In Aid of Construction	0	962,418	962,418	0	628,401	628,401	0	334,017	334,017
2	997002	Injuries and Damages	0	-699,755	-699,755	0	-464,987	-464,987	0	-234,768	-234,768
12	997003	Salvage	0	123,538	123,538	0	80,663	80,663	0	42,875	42,875
4	997005	FAS106 Current Retiree Medical Accrual	0	350,058	350,058	0	239,853	239,853	0	110,205	110,205
6	997008	DSM Book Amortization	0	76,549	76,549	0	53,276	53,276	0	23,273	23,273
99	997010	Deferred Gas Credit and Refunds	-16,013,597	0	-16,013,597	-11,389,619	0	-11,389,619	-4,623,978	0	-4,623,978
4	997015	Airplane Lease Payments	0	96,107	96,107	0	65,851	65,851	0	30,256	30,256
12	997016	1992 Redemptions	0	-1,812,724	-1,812,724	0	-1,183,600	-1,183,600	0	-629,124	-629,124
4	997020	FAS87 Current Pension Accrual	0	-9,123,912	-9,123,912	0	-6,251,522	-6,251,522	0	-2,872,390	-2,872,390
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	302,341	0	302,341	302,341	0	302,341	0	0	0
12	997032	Interest Rate Swaps	0	-1,884,961	-1,884,961	0	-1,230,766	-1,230,766	0	-654,195	-654,195
99	997033	DSM Tariff Rider	5,705,164	0	5,705,164	3,397,949	0	3,397,949	2,307,215	0	2,307,215
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-1,999,960	-1,999,960	0	-1,387,972	-1,387,972	0	-611,988	-611,988
99	997065	Amortization of Unbilled Revenue Add-Ins	7,889	0	7,889	-7,381	0	-7,381	15,270	0	15,270
11	997080	Book Transportation Depreciation	0	801,893	801,893	0	526,667	526,667	0	275,226	275,226
4	997081	Deferred Compensation	0	170,072	170,072	0	116,530	116,530	0	53,542	53,542
4	997082	Meal Disallowances	0	82,369	82,369	0	56,438	56,438	0	25,931	25,931
4	997083	Paid Time Off	0	58,847	58,847	0	40,321	40,321	0	18,526	18,526
2	997084	Customer Uncollectibles	0	-31,717	-31,717	0	-21,076	-21,076	0	-10,641	-10,641
TOTAL SCHEDULE M ADDITIONS			1,178,708	-9,192,743	-8,014,035	-396,267	-6,233,489	-6,629,756	1,574,975	-2,959,254	-1,384,279
Schedule M Deductions:											
11	997049	Tax Depreciation	0	39,521,347	39,521,347	0	25,956,830	25,956,830	0	13,564,517	13,564,517
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	474,808	0	474,808	0	0	0	474,808	0	474,808
TOTAL SCHEDULE M DEDUCTIONS			474,808	39,586,711	40,061,519	0	26,001,616	26,001,616	474,808	13,585,095	14,059,903

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.450%	33.550%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.586%	33.414%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.597%	30.403%
G-ALL	11	Book Depreciation	100.000%	65.678%	34.322%
G-ALL	12	Net Gas Plant	100.000%	65.294%	34.706%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-DTE-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	15,301,080	10,111,413	5,189,667
99	410100	Deferred Federal Income Tax Exp	3,622,077	2,671,819	950,258
		SUBTOTAL	18,923,157	12,783,232	6,139,925
14	411100	Deferred Federal Income Tax Expense - Allocated	198,766	131,351	67,415
99	411100	Deferred Federal Income Tax Exp	-2,762	2,583	-5,345
		SUBTOTAL	196,004	133,934	62,070
		Total Deferred Federal Income Tax Expense	19,119,161	12,917,166	6,201,995

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.083%	33.917%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		5.930%	6.600%
	Total Cost of Debt		3.173%	3.300%
	Total Weighted Cost		3.173%	3.300%
G-APL	Net Rate Base	295,665,996	193,553,708	102,112,288
	Interest Deduction for FIT Calculation	9,511,165	6,141,459	3,369,706

- 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 September 30, 2011 Average of Monthly Averages Basis	Report ID: G-OTX-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408170	UNDERGROUND STORAGE R&P Property Tax	0	175,093	175,093	0	121,515	121,515	0	53,578	53,578
99	408110	DISTRIBUTION State Excise Tax	6,159,907	0	6,159,907	6,159,907	0	6,159,907	0	0	0
99	408120	Municipal Occupation & License Tax	7,236,609	0	7,236,609	5,936,605	0	5,936,605	1,300,004	0	1,300,004
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	2,460,000	0	2,460,000	1,688,763	0	1,688,763	771,237	0	771,237
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-128,095	0	-128,095	0	0	0	-128,095	0	-128,095
		TOTAL	15,728,421	0	15,728,421	13,785,275	0	13,785,275	1,943,146	0	1,943,146
4	408170	ADMINISTRATIVE & GENERAL R&P Property Tax	0	36,864	36,864	0	25,258	25,258	0	11,606	11,606
		TOTAL TAXES OTHER THAN FIT	15,728,421	211,957	15,940,378	13,785,275	146,773	13,932,048	1,943,146	65,184	2,008,330
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	30,133,657		175,093	20,912,758	6.946%	127,754	9,220,899	5.685%	47,339
G-ALL		Distribution	426,672,871		2,460,000	276,451,724	91.818%	1,688,763	150,221,147	92.618%	771,237
G-ALL		General	6,476,242		36,864	3,723,680	1.236%	22,733	2,752,562	1.697%	14,131
		TOTAL	463,282,770		2,671,957	301,088,162	100.000%	1,839,250	162,194,608	100.000%	832,707

ALLOCATION RATIOS:

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

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-APL-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	295,373,872	46,919,973	342,293,845	191,167,742	32,329,584	223,497,326	104,206,130	14,590,389	118,796,519
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	282900	Deferred FIT - Gas Plant In Service	0	-56,878,881	-56,878,881	0	-37,138,497	-37,138,497	0	-19,740,384	-19,740,384
4	282900	Deferred FIT - Common Plant (282900 from C-DTX)	0	-4,844,699	-4,844,699	0	-3,307,484	-3,307,484	0	-1,537,215	-1,537,215
12	190180	FAS 109 ITC	0	143,944	143,944	0	93,987	93,987	0	49,957	49,957
12	283850	Gas portion of Bond Redemptions	0	-1,257,597	-1,257,597	0	-821,135	-821,135	0	-436,462	-436,462
4	190850	Gain on Sale of General Office Bldg--GAS	0	17,180	17,180	0	11,771	11,771	0	5,409	5,409
		TOTAL ACCUM DEFERRED INCOME TAX	0	-62,820,053	-62,820,053	0	-41,161,358	-41,161,358	0	-21,658,695	-21,658,695
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	3,318,377	3,318,377	0	2,302,954	2,302,954	0	1,015,423	1,015,423
1	164100	Gas Inventory--Jackson Prairie	0	12,893,914	12,893,914	0	8,948,376	8,948,376	0	3,945,538	3,945,538
99	186710	DSM Programs	28,936	0	28,936	0	0	0	28,936	0	28,936
4	253850	Gain on Sale of General Office Building	0	-49,023	-49,023	0	-33,590	-33,590	0	-15,433	-15,433
		TOTAL OTHER ADJUSTMENTS	28,936	16,163,268	16,192,204	0	11,217,740	11,217,740	28,936	4,945,528	4,974,464
		NET RATE BASE	295,402,808	263,188	295,665,996	191,167,742	2,385,966	193,553,708	104,235,066	-2,122,778	102,112,288

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	12	Net Gas Plant	100.000%	65.294%	34.706%
G-ALL	13	Net Gas General Plant	100.000%	68.800%	31.200%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS UTILITY PLANT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	1,133,375	40,607	1,173,982	964,925	27,823	992,748	168,450	12,784	181,234
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	7,271,377	7,271,377	0	4,982,202	4,982,202	0	2,289,175	2,289,175
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	849,883	849,883	0	582,323	582,323	0	267,560	267,560
TOTAL INTANGIBLE PLANT--SOFTWARE			1,133,375	8,161,867	9,295,242	964,925	5,592,348	6,557,273	168,450	2,569,519	2,737,969
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,526	472,526	0	327,933	327,933	0	144,593	144,593
1	351XXX	Structures & Improvements	0	1,299,710	1,299,710	0	901,999	901,999	0	397,711	397,711
1	352XXX	Wells	0	13,977,432	13,977,432	0	9,700,338	9,700,338	0	4,277,094	4,277,094
1	353000	Lines	0	1,044,477	1,044,477	0	724,867	724,867	0	319,610	319,610
1	354000	Compressor Station Equipment	0	11,301,261	11,301,261	0	7,843,075	7,843,075	0	3,458,186	3,458,186
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,606	120,606	0	53,178	53,178
1	356000	Purification Equipment	0	407,618	407,618	0	282,887	282,887	0	124,731	124,731
1	357000	Other Equipment	0	1,456,849	1,456,849	0	1,011,053	1,011,053	0	445,796	445,796
TOTAL UNDERGROUND STORAGE PLANT			0	30,133,657	30,133,657	0	20,912,758	20,912,758	0	9,220,899	9,220,899
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	86,149	0	86,149	61,479	0	61,479	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	732,216	22,254	754,470	481,264	15,488	496,752	250,952	6,766	257,718
6	376000	Mains	213,383,550	2,512,521	215,896,071	136,142,530	1,748,639	137,891,169	77,241,020	763,882	78,004,902
6	378000	Measuring & Reg Station Equip-General	4,955,076	57,441	5,012,517	3,015,424	39,977	3,055,401	1,939,652	17,464	1,957,116
6	379000	Measuring & Reg Station Equip-City Gate	5,859,271	60,968	5,920,239	1,714,530	42,432	1,756,962	4,144,741	18,536	4,163,277
6	380000	Services	138,811,275	0	138,811,275	92,132,311	0	92,132,311	46,678,964	0	46,678,964
6	381000	Meters	60,129,021	0	60,129,021	40,253,803	0	40,253,803	19,875,218	0	19,875,218
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	2,776,386	0	2,776,386	2,176,741	0	2,176,741	599,645	0	599,645
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			426,797,177	2,653,184	429,450,361	275,979,180	1,846,536	277,825,716	150,817,997	806,648	151,624,645
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,150	844,712	1,511,862	575,661	578,780	1,154,441	91,489	265,932	357,421
4	390XXX	Structures & Improvements	3,351,128	10,355,078	13,706,206	2,385,211	7,095,092	9,480,303	965,917	3,259,986	4,225,903
4	391XXX	Office Furniture & Equipment	0	7,806,648	7,806,648	0	5,348,959	5,348,959	0	2,457,689	2,457,689
4	392XXX	Transportation Equipment	5,703,036	1,403,595	7,106,631	4,240,352	961,715	5,202,067	1,462,684	441,880	1,904,564
4	393000	Stores Equipment	155,732	253,125	408,857	114,713	173,436	288,149	41,019	79,689	120,708
4	394000	Tools, Shop & Garage Equipment	1,476,810	2,198,240	3,675,050	1,026,714	1,506,190	2,532,904	450,096	692,050	1,142,146
4	395000	Laboratory Equipment	109,915	299,378	409,293	82,899	205,128	288,027	27,016	94,250	121,266
4	396XXX	Power Operated Equipment	4,078,865	761,604	4,840,469	3,114,153	521,836	3,635,989	964,712	239,768	1,204,480
4	397XXX	Communications Equipment	1,739,626	4,144,305	5,883,931	560,564	2,839,595	3,400,159	1,179,062	1,304,710	2,483,772
4	398000	Miscellaneous Equipment	293	81,247	81,540	126	55,669	55,795	167	25,578	25,745
TOTAL GENERAL PLANT			17,282,555	28,147,932	45,430,487	12,100,393	19,286,400	31,386,793	5,182,162	8,861,532	14,043,694
TOTAL PLANT IN SERVICE			445,213,107	69,096,640	514,309,747	289,044,498	47,638,042	336,682,540	156,168,609	21,458,598	177,627,207

GAS UTILITY PLANT		Report ID:
For Twelve Months Ended September 30, 2011		G-PLT-12A
Average of Monthly Averages Basis		

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	445,213,107	69,096,640	514,309,747	289,044,498	47,638,042	336,682,540	156,168,609	21,458,598	177,627,207
		ACCUMULATED DEPRECIATION									
G-ADP	108X05	Distribution	143,268,343	890,904	144,159,247	93,214,811	620,042	93,834,853	50,053,532	270,862	50,324,394
G-ADP	108X06	General Plant - Non-Transportation	5,481,180	5,645,518	11,126,698	3,894,852	3,868,196	7,763,048	1,586,328	1,777,322	3,363,650
G-ADP	108X07	General Plant - Transportation	991,866	77,019	1,068,885	705,398	52,772	758,170	286,468	24,247	310,715
G-ADP	108X08	Underground Storage	0	11,772,814	11,772,814	0	8,170,333	8,170,333	0	3,602,481	3,602,481
		TOTAL ACCUMULATED DEPRECIATION	149,741,389	18,386,255	168,127,644	97,815,061	12,711,343	110,526,404	51,926,328	5,674,912	57,601,240
		ACCUMULATED AMORTIZATION									
4	111X30	Intangible Plant--Limited-Term Plant (C-AAM)	95,983	6,514	102,497	59,832	4,463	64,295	36,151	2,051	38,202
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	0	3,160,013	3,160,013	0	2,165,178	2,165,178	0	994,835	994,835
4	111X32	Intangible Plant--PC Software (C-AAM)	0	598,768	598,768	0	410,264	410,264	0	188,504	188,504
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	1,863	25,117	26,980	1,863	17,210	19,073	0	7,907	7,907
		TOTAL ACCUMULATED AMORTIZATION	97,846	3,790,412	3,888,258	61,695	2,597,115	2,658,810	36,151	1,193,297	1,229,448
		NET GAS UTILITY PLANT	295,373,872	46,919,973	342,293,845	191,167,742	32,329,584	223,497,326	104,206,130	14,590,389	118,796,519

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%	69.597%	30.403%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
99	404X30	Limited-Term Plant				
		Utility 0	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:

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 September 30, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-12A	Gas North Copy
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	9,448,285	6,838,952	1,840,243	769,090
8	Utility 8	147,249	0	103,921	43,328
9	Utility 9	443,642	350,810	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	<u>10,579,033</u>	<u>7,616,654</u>	<u>2,149,961</u>	<u>812,418</u>
7	403X70 Utility 7	7,133	5,163	1,389	581
9	Utility 9	14,341	11,340	3,001	0
	Total	<u>21,474</u>	<u>16,503</u>	<u>4,390</u>	<u>581</u>

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 September 30, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Gas North Copy

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	40,684,576	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:

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 September 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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Gas North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
			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	
99		Utility 1	477,164	0	0	0	477,164	0	0	477,164	0	0	0	
99		Utility 2	472,075	0	0	0	0	0	0	472,075	0	472,075	0	
7		Utility 7	4,016,805	0	0	2,907,484	2,907,484	0	0	782,353	0	326,968	326,968	
9		Utility 9 - Wa	470,710	372,214	0	0	372,214	98,496	0	0	0	0	0	
9		Utility 9 - Idaho	437,224	0	345,735	0	345,735	0	91,489	0	0	0	0	
9		Utility 9 - Allocated	298,015	0	0	235,655	235,655	0	0	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	
99		Utility 1	1,473,307	0	0	0	0	1,473,804	0	-497	1,473,307	0	0	
99		Utility 2	3,359,874	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	
9		Utility 9 - Idaho	4,616,090	0	3,650,173	0	3,650,173	0	965,917	0	965,917	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	
		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	
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	
99		Utility 1	6,331,634	0	0	0	0	3,965,498	1,305,993	1,060,143	6,331,634	0	0	
99		Utility 2	2,315,729	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	
9		Utility 9 - Idaho	748,821	0	592,130	0	592,130	0	156,691	0	156,691	0	0	
9		Utility 9 - Allocated	1,178,265	0	0	931,713	931,713	0	0	246,552	246,552	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
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Gas North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
			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	
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		Utility 2	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
9		Utility 9 - Wa	145,482	115,040	0	0	115,040	30,442	0	0	30,442	0	0	
9		Utility 9 - Idaho	196,030	0	155,011	0	155,011	0	41,019	0	41,019	0	0	
9		Utility 9 - Allocated	1,209,673	0	0	956,549	956,549	0	0	253,124	253,124	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	
99		Utility 1	1,888,238	0	0	0	0	1,018,339	448,143	421,756	1,888,238	0	0	
99		Utility 2	910,033	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	
8		Utility 8	1,101,004	0	0	0	0	0	0	777,034	777,034	0	323,970	
9		Utility 9 - Wa	40,027	31,651	0	0	31,651	8,376	0	0	8,376	0	0	
9		Utility 9 - Idaho	9,335	0	7,382	0	7,382	0	1,953	0	1,953	0	0	
9		Utility 9 - Allocated	284,158	0	0	224,698	224,698	0	0	59,460	59,460	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	
99		Utility 1	245,690	0	0	0	0	79,954	26,076	139,660	245,690	0	0	
99		Utility 2	235,307	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	
8		Utility 8	66,110	0	0	0	0	0	0	46,657	46,657	0	19,453	
9		Utility 9 - Wa	14,073	11,128	0	0	11,128	2,945	0	0	2,945	0	0	
9		Utility 9 - Idaho	4,492	0	3,552	0	3,552	0	940	0	940	0	0	
9		Utility 9 - Allocated	209,262	0	0	165,474	165,474	0	0	43,788	43,788	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
	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	
99		Utility 1	4,352,277	0	0	0	0	2,974,449	856,280	521,548	4,352,277	0	0	
99		Utility 2	43,834	0	0	0	0	0	0	0	43,834	0	43,834	
7		Utility 7	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	
9		Utility 9 - Wa	667,642	527,938	0	0	527,938	139,704	0	0	139,704	0	0	
9		Utility 9 - Idaho	518,194	0	409,762	0	409,762	0	108,432	0	108,432	0	0	
9		Utility 9 - Allocated	631,527	0	0	499,380	499,380	0	0	132,147	132,147	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

COMMON GENERAL PLANT For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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 - Oregon	Allocated
	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
99		Utility 1	798,031	0	0	0	0	463,418	334,613	0	798,031	0	0
99		Utility 2	837,170	0	0	0	0	0	0	0	0	837,170	0
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
8		Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499
9		Utility 9 - Wa	464,258	367,112	0	0	367,112	97,146	0	0	97,146	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
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
		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
	398000	Miscellaneous Equipment											
99		Utility 0	11,083	0	2,299	8,784	11,083	0	0	0	0	0	0
99		Utility 1	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
7		Utility 7	411,029	0	0	297,515	297,515	0	0	80,056	80,056	0	33,458
9		Utility 9 - Wa	601	475	0	0	475	126	0	0	126	0	0
9		Utility 9 - Idaho	800	0	633	0	633	0	167	0	167	0	0
9		Utility 9 - Allocated	5,696	0	0	4,504	4,504	0	0	1,192	1,192	0	0
		TOTAL ACCOUNT	431,576	475	2,932	310,803	314,210	126	167	81,248	81,541	2,367	33,458
		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

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 September 30, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	30,133,657	30,133,657	0	20,912,758	20,912,758	0	9,220,899	9,220,899
G-PLT	350XXX	Less: Land and Land Rights	0	472,526	472,526	0	327,933	327,933	0	144,593	144,593
		Depreciable Underground Storage Plant	0	29,661,131	29,661,131	0	20,584,825	20,584,825	0	9,076,306	9,076,306
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08	Accumulated Depreciation	0	11,772,814	11,772,814						
	403X80	Depreciation Expense	0	541,487	541,487						
JURISDICTIONAL ALLOCATION:											
1	108X08	Accumulated Depreciation	0	11,772,814	11,772,814	0	8,170,333	8,170,333	0	3,602,481	3,602,481
1	403X80	Depreciation Expense	0	541,487	541,487	0	375,792	375,792	0	165,695	165,695
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	426,797,177	2,653,184	429,450,361	275,979,180	1,846,536	277,825,716	150,817,997	806,648	151,624,645
G-PLT	374000	Less: Land and Land Rights	86,149	0	86,149	61,479	0	61,479	24,670	0	24,670
		Depreciable Distribution Plant	426,711,028	2,653,184	429,364,212	275,917,701	1,846,536	277,764,237	150,793,327	806,648	151,599,975
		Percentage		0.618%	100.000%		64.661%			34.721%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation	143,268,343	890,904	144,159,247						
	403X50	Depreciation Expense	10,048,599	62,487	10,111,086						
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	143,268,343	890,904	144,159,247	93,214,811	620,042	93,834,853	50,053,532	270,862	50,324,394
6	403X50	Depreciation Expense	10,048,599	62,487	10,111,086	6,537,929	43,489	6,581,418	3,510,670	18,998	3,529,668
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	17,282,555	28,147,932	45,430,487	12,100,393	19,286,400	31,386,793	5,182,162	8,861,532	14,043,694
G-PLT	389XXX	Less: Land and Land Rights	667,150	844,712	1,511,862	575,661	578,780	1,154,441	91,489	265,932	357,421
G-PLT	392XXX	Less: Transportation	5,703,036	1,403,595	7,106,631	4,240,352	961,715	5,202,067	1,462,684	441,880	1,904,564
		Depreciable Non-Transportation General Plant	10,912,369	25,899,625	36,811,994	7,284,380	17,745,905	25,030,285	3,627,989	8,153,720	11,781,709
		Percentage		70.357%	100.000%		19.788%			9.855%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X06	Accumulated Depreciation	5,481,180	5,645,518	11,126,698						
	403X60	Depreciation Expense	1,020,069	1,481,469	2,501,538						
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation - Common Allocated	2,378,586	5,645,518	8,024,104	1,587,810	3,868,196	5,456,006	790,776	1,777,322	2,568,098
4	108X06	Accumulated Depreciation - Direct	3,102,594	0	3,102,594	2,307,042	0	2,307,042	795,552	0	795,552
4	403X60	Depreciation Expense - Common Allocated	624,176	1,481,469	2,105,645	416,665	1,015,073	1,431,738	207,511	466,396	673,907
4	403X60	Depreciation Expense - WA Allocated	26,416	0	26,416	26,416	0	26,416	0	0	0
4	403X60	Depreciation Expense - ID Allocated	86,549	0	86,549	0	0	0	86,549	0	86,549
4	403X60	Depreciation Expense - Direct	282,928	0	282,928	221,620	0	221,620	61,308	0	61,308

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Depreciable Transportation General Plant	5,703,036	1,403,595	7,106,631	4,240,352	961,715	5,202,067	1,462,684	441,880	1,904,564
		Percentage		19.750%	100.000%	59.668%			20.582%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
4	108X07	Accumulated Depreciation	991,866	77,019	1,068,885						
4	403X70	Depreciation Expense	25,757	6,339	32,096						
JURISDICTIONAL ALLOCATION:											
	108X07	Accumulated Depreciation - Common Allocated	312,955	77,019	389,974	232,690	52,772	285,462	80,265	24,247	104,512
	108X07	Accumulated Depreciation - Direct	678,911	0	678,911	472,708	0	472,708	206,203	0	206,203
	403X70	Depreciation Expense	25,757	6,339	32,096	19,151	4,343	23,494	6,606	1,996	8,602

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 Thems Purchased	100.000%		69.597%	30.403%
G-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 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	2,088,647	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:

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 September 30, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Gas North Copy

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Accum Amort 111X20				
99		Utility 0	4,864,486	4,864,486	0	0
		Total	4,864,486	4,864,486	0	0
		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	665,740	624,137	6,514	35,089
		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	16,126,289	11,610,548	3,160,013	1,355,728
		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	2,847,181	2,002,447	598,769	245,965
		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
8		Utility 8	0	0	0	0
9		Utility 9	12,870	10,177	2,693	0

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

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		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:

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 September 30, 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	-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:

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%