

RESULTS OF OPERATION

AVISTA UTILITIES

PRINT DATE: 7/6/2011

PRINT TIME: 10:10 AM

GAS RATE OF RETURN For Month Ended April 30, 2011 Average of Monthly Averages Basis			Report ID: G-ROR-1A		
Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	1,933,607	1,186,585	747,022
		Adjustments			
		Adjusted Gas Net Operating Income	1,933,607	1,186,585	747,022
G-APL		Gas Net Adjusted Rate Base	284,517,979	185,920,786	98,597,193
		RATE OF RETURN	0.680%	0.638%	0.758%

ACCUMULATED DEFERRED FIT NON-UTILITY SPECIFIC GENERAL PLANT For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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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	-23,935,553	-17,325,271	-4,661,928	-1,948,354
9	282900	Utility 9	-1,782,888	-1,409,819	-373,069	0
		Total	-25,718,441	-18,735,090	-5,034,997	-1,948,354

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%

GAS ALLOCATION PERCENTAGES For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	12/31/2010	100.000%	69.400%	30.600%
2		Number of Customers	04-30-2011	222,656	147,935	74,721
		Percent		100.000%	66.441%	33.559%
3	G-OPS	Direct Distribution Operating Expense		701,373	466,758	234,615
		Percent		100.000%	66.549%	33.451%
		Jurisdictional Four Factor Allocator - Direct Method				
		Allocation Rate Calculation - Updated 12/31/2010				
		Direct O & M				
		Amount: Accounts 798 - 894		2,960,332	1,958,779	1,001,553
		Amount: Accounts 901 - 935		12,985,723	9,788,850	3,196,873
		Total		15,946,055	11,747,629	4,198,426
		Percentage		100.000%	73.671%	26.329%
		Direct Labor				
		Amount: Accounts 798 - 894		5,777,102	3,849,651	1,927,451
		Amount: Accounts 901 - 935		2,393,355	1,904,696	488,659
		Total		8,170,457	5,754,347	2,416,110
		Percentage		100.000%	70.429%	29.571%
		Total Number of Customers		223,040	148,247	74,793
		Percentage		100.000%	66.467%	33.533%
		Total Direct Plant		298,884,304	189,804,990	109,079,314
		Percentage		100.000%	63.505%	36.495%
4		Total Four Factor Allocators		400.000%	274.071%	125.929%
		Percent		100.000%	68.518%	31.482%
		Underground Storage & Dist Plant				
				System	Washington	Idaho
	G-PLT	Underground Storage		28,891,598	20,050,769	8,840,829
	G-PLT	Distribution		429,576,481	277,888,398	151,688,083
		Total Underground Storage/Dist Plant		458,468,079	297,939,167	160,528,912
5		Percent		100.000%	64.986%	35.014%
6	Input	Actual Therms Purchased	04-30-2011	22,785,181	16,013,425	6,771,756
		Percent		100.000%	70.280%	29.720%

GAS ALLOCATION PERCENTAGES For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec/Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		57,557,639	50,620,200	3,943,320	2,994,119
	Direct O & M Accts 901 - 935		57,769,575	39,717,113	14,983,974	3,068,488
	Direct O & M Accts 901 - 905 Utility 9 Only		1,276,412	787,265	489,147	XXXXXX
	Adjustments		0			
	Total		116,603,626	91,124,578	19,416,441	6,062,607
	Percentage		100.000%	78.149%	16.652%	5.199%
	Direct Labor Accts 500 - 894		51,313,884	40,856,300	7,149,723	3,307,861
	Direct Labor Accts 901 - 935		5,118,749	3,938,893	229,885	949,971
	Direct Labor Accts 901 - 905 Utility 9 Only		5,235,309	3,229,034	2,006,275	XXXXXX
	Total		61,667,942	48,024,227	9,385,883	4,257,832
	Percentage		100.000%	77.876%	15.220%	6.904%
	Number of Customers at	12/31/2010	678,123	358,982	223,040	96,101
	Percentage		100.000%	52.937%	32.891%	14.172%
	Net Direct Plant		2,417,505,829	1,947,783,110	317,785,902	151,936,817
	Percentage		100.000%	80.570%	13.145%	6.285%
	Total Percentages		400.000%	289.532%	77.908%	32.560%
7	Average (CD AA)		100.000%	72.383%	19.477%	8.140%

Input	Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		6,937,439	0	3,943,320	2,994,119
	Direct O & M Accts 901 - 935		18,052,462	0	14,983,974	3,068,488
	Direct O & M Accts 901 - 905 Utility 9 Only		489,147	0	489,147	XXXXXX
	Total		25,479,048	0	19,416,441	6,062,607
	Percentage		100.000%	0.000%	76.206%	23.794%
	Direct Labor Accts 580 - 894		10,457,584	0	7,149,723	3,307,861
	Direct Labor Accts 901 - 935		1,179,856	0	229,885	949,971
	Direct Labor Accts 901 - 905 Utility 9 Only		2,006,275	0	2,006,275	XXXXXX
	Total		13,643,715	0	9,385,883	4,257,832
	Percentage		100.000%	0.000%	68.793%	31.207%
	Number of Customers at	12/31/2010	319,141	0	223,040	96,101
	Percentage		100.000%	0.000%	69.888%	30.112%
	Net Direct Plant		464,005,775	0	312,801,546	151,204,229
	Percentage		100.000%	0.000%	67.413%	32.587%
	Total Percentages		400.000%	0.000%	282.299%	117.701%
8	Average (GD AA)		100.000%	0.000%	70.575%	29.425%

GAS ALLOCATION PERCENTAGES For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec/Gas North 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		54,563,520	50,620,200	3,943,320	0
	Direct O & M Accts 901 - 935		54,701,087	39,717,113	14,983,974	0
	Adjustments		0	0	0	0
	Total		109,264,607	90,337,313	18,927,294	0
	Percentage		100.000%	82.678%	17.322%	0.000%
	Direct Labor Accts 580 - 894		48,006,023	40,856,300	7,149,723	0
	Direct Labor Accts 901 - 935		4,168,778	3,938,893	229,885	0
	Total		52,174,801	44,795,193	7,379,608	0
	Percentage		100.000%	85.856%	14.144%	0.000%
	Number of Customers at		582,022	358,982	223,040	0
	Percentage		100.000%	61.678%	38.322%	0.000%
	Net Direct Plant		2,248,388,907	1,935,587,361	312,801,546	0
	Percentage		100.000%	86.088%	13.912%	0.000%
	Total Percentages		400.000%	316.300%	83.700%	0.000%
9	Average (CD AN/ID/WA)		100.000%	79.075%	20.925%	0.000%

		12/31/2010	System	Washington	Idaho
10	Actual Annual Throughput		345,660,550	233,500,090	112,160,460
	Percent		100.000%	67.552%	32.448%
11	Book Depreciation		1,081,368	710,573	370,795
	Percent		100.000%	65.711%	34.289%
12	Net Gas Plant		341,918,511	223,331,519	118,586,992
	Percent		100.000%	65.317%	34.683%
13	G-PLT Net Gas General Plant		34,076,432	23,550,927	10,525,505
	Percent		100.000%	69.112%	30.888%
14	Net Allocated Schedule M's		-2,107,100	-1,385,689	-721,411
	Percent		100.000%	65.763%	34.237%
99	Input Not Allocated		0.000%	0.000%	0.000%

Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)		12/31/2010	Washington	Idaho
G-PLT	Underground Storage		20,050,769	8,840,829
Input	Distribution		276,451,724	150,221,147
Input	General		3,723,680	2,752,562
	TOTAL		300,226,173	161,814,538

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/6/2011

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GAS OPERATING STATEMENT		Report ID:
For Month Ended April 30, 2011		G-OPS-1A
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	15,545,737	0	15,545,737	10,684,283	0	10,684,283	4,861,454	0	4,861,454
99	4812XX	Commercial - Firm & Interruptible	7,932,595	0	7,932,595	5,626,479	0	5,626,479	2,306,116	0	2,306,116
99	4813XX	Industrial-Firm	370,964	0	370,964	211,567	0	211,567	159,397	0	159,397
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-2,062,149	0	-2,062,149	-1,336,182	0	-1,336,182	-725,967	0	-725,967
99	484000	Interdepartmental Revenue	36,720	0	36,720	32,617	0	32,617	4,103	0	4,103
TOTAL SALES TO ULTIMATE CUSTOMERS			21,823,867	0	21,823,867	15,218,764	0	15,218,764	6,605,103	0	6,605,103
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	13,527,060	0	13,527,060	9,507,342	0	9,507,342	4,019,718	0	4,019,718
99	488000	Miscellaneous Service Revenues	2,841	0	2,841	1,371	0	1,371	1,470	0	1,470
99	489300	Transportation For Others	353,093	0	353,093	316,928	0	316,928	36,165	0	36,165
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4	495000	Other Gas Revenues	504,521	4,760	509,281	355,940	3,261	359,201	148,581	1,499	150,080
TOTAL OTHER OPERATING REVENUES			14,387,515	4,760	14,392,275	10,181,581	3,261	10,184,842	4,205,934	1,499	4,207,433
TOTAL GAS REVENUES			36,211,382	4,760	36,216,142	25,400,345	3,261	25,403,606	10,811,037	1,499	10,812,536
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	24,481,974	0	24,481,974	17,197,707	0	17,197,707	7,284,267	0	7,284,267
6	808XXX	Net Natural Gas Storage Transactions	1,200,315	0	1,200,315	843,628	0	843,628	356,687	0	356,687
6	811000	Gas Used for Products Extraction	-132,604	0	-132,604	-93,199	0	-93,199	-39,405	0	-39,405
10	813000	Other Gas Expenses	0	84,527	84,527	0	57,100	57,100	0	27,427	27,427
99	813010	Gas Technology Institute (GTI) Expenses	10,199	0	10,199	7,311	0	7,311	2,888	0	2,888
TOTAL PRODUCTION EXPENSES			25,559,884	84,527	25,644,411	17,955,447	57,100	18,012,547	7,604,437	27,427	7,631,864
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	3,183	3,183	0	2,209	2,209	0	974	974
1	824000	Other Expenses	0	27,011	27,011	0	18,746	18,746	0	8,265	8,265
1	837000	Other Equipment	0	23,569	23,569	0	16,357	16,357	0	7,212	7,212
TOTAL UNDERGROUND STORAGE OP. EXP			0	53,763	53,763	0	37,312	37,312	0	16,451	16,451
G-ADP		Depreciation Expense	0	43,301	43,301	0	30,051	30,051	0	13,250	13,250
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	14,064	14,064	0	9,760	9,760	0	4,304	4,304
TOTAL UNDERGROUND STORAGE EXP			0	111,147	111,147	0	77,136	77,136	0	34,011	34,011

RESULTS OF OPERATIONS

AVISTA UTILITIES

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GAS OPERATING STATEMENT		Report ID:
For Month Ended April 30, 2011		G-OPS-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	14,241	66,772	81,013	13,069	44,436	57,505	1,172	22,336	23,508
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	201,666	59,264	260,930	161,783	39,440	201,223	39,883	19,824	59,707
3	875000	Measuring & Reg Sta Exp-General	4,521	0	4,521	4,433	0	4,433	88	0	88
3	876000	Measuring & Reg Sta Exp-Industrial	-1,954	0	-1,954	-1,446	0	-1,446	-508	0	-508
3	877000	Measuring & Reg Sta Exp-City Gate	12,570	0	12,570	3,155	0	3,155	9,415	0	9,415
3	878000	Meter & House Regulator Expenses	50,680	0	50,680	30,988	0	30,988	19,692	0	19,692
3	879000	Customer Installation Expenses	92,808	7,248	100,056	50,408	4,823	55,231	42,400	2,425	44,825
3	880000	Other Expenses	127,321	95,658	222,979	90,772	63,659	154,431	36,549	31,999	68,548
3	881000	Rents	60	1,246	1,306	60	829	889	0	-417	417
MAINTENANCE											
3	885000	Supervision & Engineering	6,457	0	6,457	1,359	0	1,359	5,098	0	5,098
3	887000	Mains	91,487	128	91,615	67,291	85	67,376	24,196	43	24,239
3	889000	Measuring & Reg Sta Exp-General	12,744	0	12,744	3,636	0	3,636	9,108	0	9,108
3	890000	Measuring & Reg Sta Exp-Industrial	7,018	0	7,018	5,905	0	5,905	1,113	0	1,113
3	891000	Measuring & Reg Sta Exp-City Gate	14,705	0	14,705	8,146	0	8,146	6,559	0	6,559
3	892000	Services	39,599	1,777	41,376	23,762	1,183	24,945	15,837	594	16,431
3	893000	Meters & House Regulators	27,450	43,759	71,209	3,437	29,121	32,558	24,013	14,638	38,651
3	894000	Other Equipment	0	11,022	11,022	0	7,335	7,335	0	3,687	3,687
TOTAL DISTRIBUTION OPERATING EXP			701,373	286,874	988,247	466,758	190,911	657,669	234,615	95,963	330,578
G-ADP		Depreciation	837,234	5,206	842,440	544,663	3,659	548,322	292,571	1,547	294,118
G-OTX		Taxes Other Than FIT	1,614,381	0	1,614,381	1,399,937	0	1,399,937	214,444	0	214,444
TOTAL DISTRIBUTION EXPENSES			3,152,988	292,080	3,445,068	2,411,358	194,570	2,605,928	741,630	97,510	839,140
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	36,376	36,376	0	24,169	24,169	0	12,207	12,207
2	902000	Meter Reading Expenses	124,662	5,250	129,912	104,701	3,488	108,189	19,961	1,762	21,723
G-903	903XXX	Customer Records & Collection Expenses	75,804	319,354	395,158	52,143	212,182	264,325	23,661	107,172	130,833
2	904000	Uncollectible Accounts	0	148,082	148,082	0	98,387	98,387	0	49,695	49,695
2	905000	Misc Customer Accounts	0	7,754	7,754	0	5,152	5,152	0	2,602	2,602
TOTAL CUSTOMER ACCOUNTS EXPENSES			200,466	516,816	717,282	156,844	343,378	500,222	43,622	173,438	217,060
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,354,802	17,850	1,372,652	949,684	11,860	961,544	405,118	5,990	411,108
2	909000	Advertising	2,244	53,707	55,951	2,244	35,683	37,927	0	18,024	18,024
2	910000	Misc Customer Service & Info Exp	0	2,602	2,602	0	1,729	1,729	0	873	873
TOTAL CUSTOMER SERVICE & INFO EXP			1,357,046	74,159	1,431,205	951,928	49,272	1,001,200	405,118	24,887	430,005

RESULTS OF OPERATIONS

AVISTA UTILITIES

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GAS OPERATING STATEMENT		Report ID:
For Month Ended April 30, 2011		G-OPS-1A
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	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	267	267	0	177	177	0	90	90
		TOTAL SALES EXPENSES	0	267	267	0	177	177	0	90	90
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	10,750	569,015	579,765	8,194	389,878	398,072	2,556	179,137	181,693
4	921000	Office Supplies & Expenses	17	99,258	99,275	17	68,010	68,027	0	31,248	31,248
4	922000	Admin. Expenses Transferred - Credit	0	-4,325	-4,325	0	-2,963	-2,963	0	-1,362	-1,362
4	923000	Outside Services Employed	1,783	344,308	346,091	1,783	235,913	237,696	0	108,395	108,395
4	924000	Property Insurance Premium	0	22,675	22,675	0	15,536	15,536	0	7,139	7,139
4	925XXX	Injuries and Damages	0	79,385	79,385	0	54,393	54,393	0	24,992	24,992
4	926XXX	Employee Pensions and Benefits	4,630	21,368	25,998	4,630	14,641	19,271	0	6,727	6,727
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	51,791	24,507	76,298	31,866	16,792	48,658	19,925	7,715	27,640
4	930000	Miscellaneous General Expenses	1,102	37,844	38,946	238	25,930	26,168	864	11,914	12,778
4	931000	Rents	983	15,579	16,562	925	10,674	11,599	58	4,905	4,963
4	935000	Maintenance of General Plant	15,393	117,705	133,098	10,608	80,649	91,257	4,785	37,056	41,841
		TOTAL ADMIN & GEN OPERATING EXP	86,449	1,327,319	1,413,768	58,261	909,453	967,714	28,188	417,866	446,054
G-ADP		Depreciation	84,083	111,543	195,626	55,772	76,427	132,199	28,311	35,116	63,427
99	404X30	Amortization - Intangible Distribution Plant	2,244	169	2,413	1,925	116	2,041	319	53	372
99	404X31	Amortization - Intangible Distribution Plant	0	125,846	125,846	0	86,227	86,227	0	39,619	39,619
99	404X32	Amortization - Intangible Distribution Plant	0	8,139	8,139	0	5,577	5,577	0	2,562	2,562
4	404X50	Amortization - Leasehold Imp (1404.60)	0	168	168	0	115	115	0	53	53
99	407025	Jackson Prairie Deferral (per WA GRC)	0	0	0	0	0	0	0	0	0
99	407X28	Decoupling Revenue Amortization	111,282	0	111,282	111,282	0	111,282	0	0	0
99	407329	Decoupling Revenue Surcharge	53,375	0	53,375	53,375	0	53,375	0	0	0
99	407335	DSIT Amortization - ID	-43,466	0	-43,466	0	0	0	-43,466	0	-43,466
G-OTX		Taxes Other than FIT	0	3,092	3,092	0	2,119	2,119	0	973	973
		TOTAL ADMIN & GENERAL EXPENSES	293,967	1,576,276	1,870,243	280,615	1,080,034	1,360,649	13,352	496,242	509,594
		TOTAL EXPENSES BEFORE FIT	30,564,351	2,655,272	33,219,623	21,756,192	1,801,667	23,557,859	8,808,159	853,605	9,661,764
		NET OPERATING INCOME BEFORE FIT			2,996,519			1,845,747			1,150,772
G-FIT		FEDERAL INCOME TAX			747,312			499,015			248,297
G-FIT		DEFERRED FEDERAL INCOME TAX			319,242			162,375			156,867
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-3,642			-2,228			-1,414
		GAS NET OPERATING INCOME			1,933,607			1,186,585			747,022

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.441%	33.559%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.549%	33.451%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	70.280%	29.720%
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 Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-804-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	22,282,138	0	22,282,138	15,659,411	0	15,659,411	6,622,727	0	6,622,727
1	804001	Pipeline Demand Costs	2,145,138	0	2,145,138	1,488,726	0	1,488,726	656,412	0	656,412
99	804010	Gas Costs - Fixed Hedge	-167,081	0	-167,081	-117,431	0	-117,431	-49,650	0	-49,650
99	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
99	804017	Transaction Fees	12,000	0	12,000	8,434	0	8,434	3,566	0	3,566
99	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	-47,556	0	-47,556	-33,424	0	-33,424	-14,132	0	-14,132
6	804700	Gas Costs - Offsystem Bookout	0	238,860	238,860	0	167,871	167,871	0	70,989	70,989
6	804711	Gas Costs - Offsystem Bookout Offset	0	-995,558	-995,558	0	-699,678	-699,678	0	-295,880	-295,880
6	804730	Gas Costs - Intracompany LDC Gas	0	756,698	756,698	0	531,807	531,807	0	224,891	224,891
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	-1,753,676	0	-1,753,676	-1,226,063	0	-1,226,063	-527,613	0	-527,613
99	805120	Gas Expense - Rate Deferrals	2,011,011	0	2,011,011	1,418,054	0	1,418,054	592,957	0	592,957
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	24,481,974	0	24,481,974	17,197,707	0	17,197,707	7,284,267	0	7,284,267

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	70.280%	29.720%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/6/2011
 PRINT TIME: 10:09 AM

ALLOCATION OF ACCOUNT 903 For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-903-1A
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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	75,804	319,354	395,158	52,143	212,182	264,325	23,661	107,172	130,833
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			75,804	319,354	395,158	52,143	212,182	264,325	23,661	107,172	130,833

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.441%	33.559%
G-ALL	12	Net Gas Plant	100.000%	65.317%	34.683%

ALLOCATION OF ACCOUNT 908 For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-908-1A
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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	18,007	17,850	35,857	9,828	11,860	21,688	8,179	5,990	14,169
99	908600	Customer Service & Info Expense	1,488,258	0	1,488,258	1,052,699	0	1,052,699	435,559	0	435,559
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-159,892	0	-159,892	-112,843	0	-112,843	-47,049	0	-47,049
99	908990	DSM Amortization	8,429	0	8,429	0	0	0	8,429	0	8,429
Total Account 908			1,354,802	17,850	1,372,652	949,684	11,860	961,544	405,118	5,990	411,108

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.441%	33.559%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS For Month Ended April 30, 2011 Average of Monthly Averages Basis		Report ID: G-FIT-1A				
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
G-OPS	Operating Revenue	36,216,142	25,403,606	10,812,536		
G-OPS	Operating & Maintenance Expense	30,248,943	21,176,841	9,072,102		
G-OPS	Book Depreciation & Amortization	1,339,143	969,202	369,941		
G-OTX	Taxes Other than FIT	1,631,537	1,411,816	219,721		
	Net Operating Income Before FIT	2,996,519	1,845,747	1,150,772		
G-INT	Less: Monthly Interest Expense	762,748	491,606	271,142		
G-SCM	Add: Schedule M Additions	2,362,428	1,656,643	705,785		
G-SCM	Less: Schedule M Deductions	2,461,022	1,585,026	875,996		
	Taxable Net Operating Income	2,135,177	1,425,758	709,419		
	Percent	35%	35%	35%		
	Total Federal Income Tax	747,312	499,015	248,297		
G-DTE	Deferred FIT	319,242	162,375	156,867		
99	411400 Amortized Investment Tax Credit	-3,642	-2,228	-1,414		
	Total FIT/Deferred FIT & ITC	1,062,912	659,162	403,750		
ALLOCATION RATIOS:						
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%		
	EFFECTIVE TAX RATE	0.4758	0.4868	0.4590		

GAS SCHEDULE M ITEMS For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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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)	923,561	294,391	1,217,952	602,360	202,185	804,545	321,201	92,206	413,407
12	997001	Contributions In Aid of Construction	0	128,253	128,253	0	83,771	83,771	0	44,482	44,482
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	38,131	38,131	0	26,127	26,127	0	12,004	12,004
6	997008	DSM Book Amortization	0	8,429	8,429	0	5,924	5,924	0	2,505	2,505
99	997010	Deferred Gas Credit and Refunds	257,335	0	257,335	191,991	0	191,991	65,344	0	65,344
4	997015	Airplane Lease Payments	0	8,025	8,025	0	5,499	5,499	0	2,526	2,526
12	997016	1992 Redemptions	0	32,388	32,388	0	21,155	21,155	0	11,233	11,233
4	997020	FAS87 Current Pension Accrual	0	269,871	269,871	0	184,910	184,910	0	84,961	84,961
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	164,120	0	164,120	164,120	0	164,120	0	0	0
12	997032	Interest Rate Swaps	0	14,276	14,276	0	9,325	9,325	0	4,951	4,951
99	997033	DSM Tariff Rider	862,217	0	862,217	607,046	0	607,046	255,171	0	255,171
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-500,000	-500,000	0	-347,000	-347,000	0	-153,000	-153,000
99	997065	Amortization of Unbilled Revenue Add-Ins	-154,220	0	-154,220	-112,843	0	-112,843	-41,377	0	-41,377
11	997080	Book Transportation Depreciation	0	0	0	0	0	0	0	0	0
4	997081	Deferred Compensation	0	15,247	15,247	0	10,447	10,447	0	4,800	4,800
4	997082	Meal Disallowances	0	7,944	7,944	0	5,443	5,443	0	2,501	2,501
4	997083	Paid Time Off	0	-17,382	-17,382	0	-11,910	-11,910	0	-5,472	-5,472
2	997084	Customer Uncollectibles	0	5,212	5,212	0	3,463	3,463	0	1,749	1,749
TOTAL SCHEDULE M ADDITIONS			2,057,643	304,785	2,362,428	1,457,304	199,339	1,656,643	600,339	105,446	705,785
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	2,406,437	2,406,437	0	1,581,294	1,581,294	0	825,143	825,143
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,732	3,732	0	1,715	1,715
99	997073	DSIT Amortization - ID	49,138	0	49,138	0	0	0	49,138	0	49,138
TOTAL SCHEDULE M DEDUCTIONS			49,138	2,411,884	2,461,022	0	1,585,026	1,585,026	49,138	826,858	875,996

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.441%	33.559%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.549%	33.451%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	70.280%	29.720%
G-ALL	11	Book Depreciation	100.000%	65.711%	34.289%
G-ALL	12	Net Gas Plant	100.000%	65.317%	34.683%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-DTE-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	701,093	461,060	240,033
99	410100	Deferred Federal Income Tax Exp	-436,657	-338,725	-97,932
		SUBTOTAL	264,436	122,335	142,101
14	411100	Deferred Federal Income Tax Expense - Allocated	829	545	284
99	411100	Deferred Federal Income Tax Exp	53,977	39,495	14,482
		SUBTOTAL	54,806	40,040	14,766
		Total Deferred Federal Income Tax Expense	319,242	162,375	156,867

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.763%	34.237%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-INT-1A
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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	284,517,979	185,920,786	98,597,193
	Interest Deduction for FIT Calculation	9,152,974	5,899,267	3,253,707
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 Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-OTX-1A
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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	14,064	14,064	0	9,760	9,760	0	4,304	4,304
99	408110	DISTRIBUTION State Excise Tax	646,298	0	646,298	646,298	0	646,298	0	0	0
99	408120	Municipal Occupation & License Tax	745,095	0	745,095	612,601	0	612,601	132,494	0	132,494
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	206,178	0	206,178	141,038	0	141,038	65,140	0	65,140
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	16,810	0	16,810	0	0	0	16,810	0	16,810
		TOTAL	1,614,381	0	1,614,381	1,399,937	0	1,399,937	214,444	0	214,444
4	408170	ADMINISTRATIVE & GENERAL R&P Property Tax	0	3,092	3,092	0	2,119	2,119	0	973	973
		TOTAL TAXES OTHER THAN FIT	1,614,381	17,156	1,631,537	1,399,937	11,879	1,411,816	214,444	5,277	219,721
		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	28,891,598		14,064	20,050,769	6.679%	10,230	8,840,829	5.464%	3,834
G-ALL		Distribution	426,672,871		206,178	276,451,724	92.081%	141,038	150,221,147	92.835%	65,140
G-ALL		General	6,476,242		3,092	3,723,680	1.240%	1,899	2,752,562	1.701%	1,193
		TOTAL	462,040,711		223,334	300,226,173	100.000%	153,167	161,814,538	100.000%	70,167

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 Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-APL-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	295,715,627	46,202,888	341,918,515	191,492,388	31,839,133	223,331,521	104,223,239	14,363,755	118,586,994
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	282900	Deferred FIT - Gas Plant In Service	0	-57,113,202	-57,113,202	0	-37,304,630	-37,304,630	0	-19,808,572	-19,808,572
4	282900	Deferred FIT - Common Plant (282900 from C-DTX)	0	-5,034,997	-5,034,997	0	-3,437,937	-3,437,937	0	-1,597,060	-1,597,060
12	190180	FAS 109 ITC	0	142,921	142,921	0	93,352	93,352	0	49,569	49,569
12	283850	Gas portion of Bond Redemptions	0	-1,411,407	-1,411,407	0	-921,889	-921,889	0	-489,518	-489,518
4	190850	Gain on Sale of General Office Bldg--GAS	0	16,227	16,227	0	11,118	11,118	0	5,109	5,109
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-63,400,458	-63,400,458	0	-41,559,986	-41,559,986	0	-21,840,472	-21,840,472
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	1,870,765	1,870,765	0	1,298,311	1,298,311	0	572,454	572,454
1	164100	Gas Inventory--Jackson Prairie	0	4,153,694	4,153,694	0	2,882,664	2,882,664	0	1,271,030	1,271,030
99	186710	DSM Programs	21,763	0	21,763	0	0	0	21,763	0	21,763
4	253850	Gain on Sale of General Office Building	0	-46,300	-46,300	0	-31,724	-31,724	0	-14,576	-14,576
		TOTAL OTHER ADJUSTMENTS	21,763	5,978,159	5,999,922	0	4,149,251	4,149,251	21,763	1,828,908	1,850,671
		NET RATE BASE	295,737,390	-11,219,411	284,517,979	191,492,388	-5,571,602	185,920,786	104,245,002	-5,647,809	98,597,193

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%	65.317%	34.683%
G-ALL	13	Net Gas General Plant	100.000%	69.112%	30.888%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS UTILITY PLANT For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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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)	1,133,431	40,607	1,174,038	964,981	27,823	992,804	168,450	12,784	181,234
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	7,597,539	7,597,539	0	5,205,682	5,205,682	0	2,391,857	2,391,857
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	559,084	559,084	0	383,073	383,073	0	176,011	176,011
TOTAL INTANGIBLE PLANT--SOFTWARE			1,133,431	8,197,230	9,330,661	964,981	5,616,578	6,581,559	168,450	2,580,652	2,749,102
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
1	351XXX	Structures & Improvements	0	1,301,059	1,301,059	0	902,935	902,935	0	398,124	398,124
1	352XXX	Wells	0	12,712,398	12,712,398	0	8,822,404	8,822,404	0	3,889,994	3,889,994
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	11,325,800	11,325,800	0	7,860,105	7,860,105	0	3,465,695	3,465,695
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	1,453,687	1,453,687	0	1,008,859	1,008,859	0	444,828	444,828
TOTAL UNDERGROUND STORAGE PLANT			0	28,891,598	28,891,598	0	20,050,769	20,050,769	0	8,840,829	8,840,829
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	757,737	22,254	779,991	495,479	15,640	511,119	262,258	6,614	268,872
6	376000	Mains	213,358,503	2,512,521	215,871,024	136,106,180	1,765,800	137,871,980	77,252,323	746,721	77,999,044
6	378000	Measuring & Reg Station Equip-General	4,942,859	57,440	5,000,299	2,994,251	40,369	3,034,620	1,948,608	17,071	1,965,679
6	379000	Measuring & Reg Station Equip-City Gate	5,847,274	60,968	5,908,242	1,702,533	42,848	1,745,381	4,144,741	18,120	4,162,861
6	380000	Services	138,608,886	0	138,608,886	91,929,678	0	91,929,678	46,679,208	0	46,679,208
6	381000	Meters	60,474,649	0	60,474,649	40,549,067	0	40,549,067	19,925,582	0	19,925,582
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	2,784,187	0	2,784,187	2,185,155	0	2,185,155	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			426,923,298	2,653,183	429,576,481	276,023,741	1,864,657	277,888,398	150,899,557	788,526	151,688,083
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,150	843,550	1,510,700	575,661	577,984	1,153,645	91,489	265,566	357,055
4	390XXX	Structures & Improvements	3,728,321	10,423,483	14,151,804	2,767,712	7,141,962	9,909,674	960,609	3,281,521	4,242,130
4	391XXX	Office Furniture & Equipment	0	7,814,773	7,814,773	0	5,354,526	5,354,526	0	2,460,247	2,460,247
4	392XXX	Transportation Equipment	5,954,509	1,467,410	7,421,919	4,424,504	1,005,440	5,429,944	1,530,005	461,970	1,991,975
4	393000	Stores Equipment	155,248	260,591	415,839	114,659	178,552	293,211	40,589	82,039	122,628
4	394000	Tools, Shop & Garage Equipment	1,472,972	2,250,499	3,723,471	1,025,550	1,541,997	2,567,547	447,422	708,502	1,155,924
4	395000	Laboratory Equipment	105,765	303,853	409,618	79,769	208,194	287,963	25,996	95,659	121,655
4	396XXX	Power Operated Equipment	4,048,334	776,129	4,824,463	3,100,390	531,788	3,632,178	947,944	244,341	1,192,285
4	397XXX	Communications Equipment	1,756,270	4,151,344	5,907,614	567,738	2,844,418	3,412,156	1,188,532	1,306,926	2,495,458
4	398000	Miscellaneous Equipment	236	80,161	80,397	101	54,925	55,026	135	25,236	25,371
TOTAL GENERAL PLANT			17,888,805	28,371,793	46,260,598	12,656,084	19,439,786	32,095,870	5,232,721	8,932,007	14,164,728
TOTAL PLANT IN SERVICE			445,945,534	68,113,804	514,059,338	289,644,806	46,971,790	336,616,596	156,300,728	21,142,014	177,442,742

GAS UTILITY PLANT For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	445,945,534	68,113,804	514,059,338	289,644,806	46,971,790	336,616,596	156,300,728	21,142,014	177,442,742
		ACCUMULATED DEPRECIATION									
G-ADP	108X05	Distribution	143,621,438	893,100	144,514,538	93,432,984	627,670	94,060,654	50,188,454	265,430	50,453,884
G-ADP	108X06	General Plant - Non-Transportation	5,453,300	5,594,718	11,048,018	3,897,476	3,833,389	7,730,865	1,555,824	1,761,329	3,317,153
G-ADP	108X07	General Plant - Transportation	1,056,200	79,948	1,136,148	759,299	54,779	814,078	296,901	25,169	322,070
G-ADP	108X08	Underground Storage	0	11,791,275	11,791,275	0	8,183,145	8,183,145	0	3,608,130	3,608,130
		TOTAL ACCUMULATED DEPRECIATION	150,130,938	18,359,041	168,489,979	98,089,759	12,698,983	110,788,742	52,041,179	5,660,058	57,701,237
		ACCUMULATED AMORTIZATION									
4	111X30	Intangible Plant--Limited-Term Plant (C-AAM)	97,106	6,598	103,704	60,796	4,521	65,317	36,310	2,077	38,387
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	0	3,202,075	3,202,075	0	2,193,998	2,193,998	0	1,008,077	1,008,077
4	111X32	Intangible Plant--PC Software (C-AAM)	0	318,001	318,001	0	217,888	217,888	0	100,113	100,113
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	1,863	25,201	27,064	1,863	17,267	19,130	0	7,934	7,934
		TOTAL ACCUMULATED AMORTIZATION	98,969	3,551,875	3,650,844	62,659	2,433,674	2,496,333	36,310	1,118,201	1,154,511
		NET GAS UTILITY PLANT	295,715,627	46,202,888	341,918,515	191,492,388	31,839,133	223,331,521	104,223,239	14,363,755	118,586,994

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%	70.280%	29.720%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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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	7,966	7,966	0	0
99			Utility 1	0	0	0	0
7			Utility 7	0	0	0	0
9			Utility 9	808	639	169	0
		TOTAL		8,774	8,605	169	0
99	404X31	Mainframe Software	Utility 0	13,332	13,332	0	0
99			Utility 1	0	0	0	0
7			Utility 7	570,543	412,976	111,125	46,442
8			Utility 8	20,859	0	14,721	6,138
9			Utility 9	0	0	0	0
		TOTAL		604,734	426,308	125,846	52,580
99	404X32	PC Software	Utility 0	4,267	4,267	0	0
99			Utility 1	322	0	322	0
7			Utility 7	40,134	29,050	7,817	3,267
8			Utility 8	0	0	0	0
9			Utility 9	0	0	0	0
		TOTAL		44,723	33,317	8,139	3,267
99	404X50	Leasehold Improvements	Utility 0	0	0	0	0
99			Utility 1	0	0	0	0
7			Utility 7	858	621	167	70
		TOTAL		858	621	167	70
		TOTAL		659,089	468,851	134,321	55,917

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 Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Gas North Copy

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	529,174	383,032	103,067	43,075
8	Utility 8	12,387	0	8,742	3,645
9	Utility 9	21,204	16,767	4,437	0
9	Utility 9 - Washington	10,228	8,088	2,140	0
9	Utility 9 - Idaho	34,429	27,225	7,204	0
	Total	607,422	435,112	125,590	46,720
7	403X70 Utility 7	503	364	98	41
9	Utility 9	1,179	932	247	0
	Total	1,682	1,296	345	41

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 Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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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	40,889,168	40,889,168		
99	108X06	Utility 1 - Allocated	616,527		616,527	
99	108X06	Utility 1 - Washington	2,253,904		2,253,904	
99	108X06	Utility 1 - Idaho	780,597		780,597	
99	108X06	Utility 2 - Oregon	2,219,523			2,219,523
7	108X06	Utility 7	17,036,981	12,331,878	3,318,293	1,386,810
8	108X06	Utility 8	1,042,684	0	735,874	306,810
9	108X06	Utility 9	15,975,266	12,632,442	3,342,824	0
Total			80,814,650	65,853,488	11,048,019	3,913,143

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,748,754	5,748,754	0	0
99	108X07	Utility 1 - Allocated	238,297	0	238,297	0
99	108X07	Utility 1 - Washington	518,237	0	518,237	0
99	108X07	Utility 1 - Idaho	213,540	0	213,540	0
99	108X07	Utility 2 - Oregon	1,075,638	0	0	1,075,638
7	108X07	Utility 7	11,856	8,582	2,309	965
9	108X07	Utility 9	782,632	618,866	163,766	0
Total			8,588,954	6,376,202	1,136,149	1,076,603

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 Month Ended April 30, 2011
Average of Monthly Averages Basis

Report ID:
C-GPL-1A

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	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	
99		Utility 1	477,164	0	0	0	477,164	0	0	0	0	0	0	
99		Utility 2	472,075	0	0	0	0	0	0	0	472,075	0	472,075	
7		Utility 7	4,010,837	0	0	2,903,164	2,903,164	0	0	781,191	0	326,482	326,482	
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	6,290,706	372,214	447,642	3,161,593	3,981,449	575,660	91,489	843,551	1,510,700	472,075	326,482	798,557
	390XXX	Structures & Improvements												
99		Utility 0	3,648,630	508,562	1,513,793	1,626,275	3,648,630	0	0	0	0	0	0	
99		Utility 1	1,825,720	0	0	0	1,825,720	1,825,720	0	0	0	0	0	
99		Utility 2	3,285,536	0	0	0	0	0	0	0	3,285,536	0	3,285,536	
7		Utility 7	47,899,791	0	0	34,671,306	34,671,306	0	0	9,329,442	0	3,899,043	3,899,043	
9		Utility 9 - Wa	4,501,754	3,559,762	0	0	3,559,762	941,992	0	0	0	0	0	
9		Utility 9 - Idaho	4,590,723	0	3,630,114	0	3,630,114	0	960,609	0	0	0	0	
9		Utility 9 - Allocated	5,228,388	0	0	4,134,348	4,134,348	0	0	1,094,040	0	0	0	
		TOTAL ACCOUNT	70,980,542	4,068,324	5,143,907	40,431,929	49,644,160	2,767,712	960,609	10,423,482	14,151,803	3,285,536	3,899,043	7,184,579
	391XXX	Office Furniture & Equipment												
99		Utility 0	3,156,003	999,883	0	2,156,120	3,156,003	0	0	0	0	0	0	
7		Utility 7	38,660,758	0	0	27,983,816	27,983,816	0	0	7,529,956	0	3,146,986	3,146,986	
8		Utility 8	403,567	0	0	0	0	0	0	284,817	0	118,750	118,750	
		TOTAL ACCOUNT	42,220,328	999,883	0	30,139,936	31,139,819	0	0	7,814,773	7,814,773	0	3,265,736	3,265,736
	392XXX	Transportation Equipment												
99		Utility 0	16,055,064	7,379,978	2,686,639	5,988,447	16,055,064	0	0	0	0	0	0	
99		Utility 1	6,633,814	0	0	0	6,633,814	4,145,497	1,373,494	1,114,823	6,633,814	0	0	
99		Utility 2	2,401,753	0	0	0	0	0	0	0	2,401,753	0	2,401,753	
7		Utility 7	496,107	0	0	359,097	359,097	0	0	96,627	0	40,383	40,383	
9		Utility 9 - Wa	1,333,363	1,054,357	0	0	1,054,357	279,006	0	0	0	0	0	
9		Utility 9 - Idaho	747,958	0	591,448	0	591,448	0	156,510	0	0	0	0	
9		Utility 9 - Allocated	1,223,229	0	0	967,268	967,268	0	0	255,961	0	0	0	
		TOTAL ACCOUNT	28,891,288	8,434,335	3,278,087	7,314,812	19,027,234	4,424,503	1,530,004	1,467,411	7,421,918	2,401,753	40,383	2,442,136

COMMON GENERAL PLANT
For Month Ended April 30, 2011
Average of Monthly Averages Basis

Report ID:
C-GPL-IA

Gas North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH*****			***** OREGON*****			
				Direct - Wa	Direct - Idaho	Allocated		Direct - Wa	Direct - Idaho	Allocated	Direct - Oregon	Allocated	Total	
	393000	Stores Equipment												
99		Utility 0	390,377	10,739	14,745	364,893	390,377	0	0	0	0	0	0	
99		Utility 1	84,271	0	0	0	0	84,271	0	0	0	0	0	
99		Utility 2	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
9		Utility 9 - Wa	145,220	114,833	0	0	114,833	30,387	0	0	0	0	0	
9		Utility 9 - Idaho	193,975	0	153,386	0	153,386	0	40,589	0	0	0	0	
9		Utility 9 - Allocated	1,245,358	0	0	984,767	984,767	0	0	260,591	0	0	0	
		TOTAL ACCOUNT	2,116,428	125,572	168,131	1,349,660	1,643,363	114,658	40,589	260,591	415,838	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,285,700	1,216,530	397,704	1,671,466	3,285,700	0	0	0	0	0	0	
99		Utility 1	1,881,600	0	0	0	0	1,017,305	445,475	418,820	1,881,600	0	0	
99		Utility 2	905,916	0	0	0	0	0	0	0	0	905,916	0	
7		Utility 7	5,126,060	0	0	3,710,396	3,710,396	0	0	998,403	998,403	0	417,261	
8		Utility 8	1,097,566	0	0	0	0	0	0	774,607	774,607	0	322,959	
9		Utility 9 - Wa	39,401	31,156	0	0	31,156	8,245	0	0	8,245	0	0	
9		Utility 9 - Idaho	9,305	0	7,358	0	7,358	0	1,947	0	1,947	0	0	
9		Utility 9 - Allocated	280,376	0	0	221,707	221,707	0	0	58,669	58,669	0	0	
		TOTAL ACCOUNT	12,625,924	1,247,686	405,062	5,603,569	7,256,317	1,025,550	447,422	2,250,499	3,723,471	905,916	740,220	1,646,136
	395000	Laboratory Equipment												
99		Utility 0	1,127,659	182,826	104,126	840,707	1,127,659	0	0	0	0	0	0	
99		Utility 1	236,462	0	0	0	0	76,951	25,096	134,415	236,462	0	0	
99		Utility 2	229,575	0	0	0	0	0	0	0	0	229,575	0	
7		Utility 7	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	28,951	
8		Utility 8	82,522	0	0	0	0	0	0	58,240	58,240	0	24,282	
9		Utility 9 - Wa	13,467	10,649	0	0	10,649	2,818	0	0	2,818	0	0	
9		Utility 9 - Idaho	4,299	0	3,399	0	3,399	0	900	0	900	0	0	
9		Utility 9 - Allocated	200,354	0	0	158,430	158,430	0	0	41,924	41,924	0	0	
		TOTAL ACCOUNT	2,250,002	193,475	107,525	1,256,577	1,557,577	79,769	25,996	303,852	409,617	229,575	53,233	282,808
	396XXX	Power Operated Equipment												
99		Utility 0	35,247,746	16,579,487	8,574,008	10,094,251	35,247,746	0	0	0	0	0	0	
99		Utility 1	4,340,909	0	0	0	0	2,962,105	839,512	539,292	4,340,909	0	0	
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	
7		Utility 7	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	
9		Utility 9 - Wa	660,861	522,576	0	0	522,576	138,285	0	0	138,285	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	616,140	0	0	487,213	487,213	0	0	128,927	128,927	0	0	
		TOTAL ACCOUNT	41,981,721	17,102,063	8,983,770	10,982,492	37,068,325	3,100,390	947,944	776,129	4,824,463	43,834	45,099	88,933

COMMON GENERAL PLANT
For Month Ended April 30, 2011
Average of Monthly Averages Basis

Report ID:
C-GPL-1A 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
	397XXX	Communication Equipment												
99		Utility 0	41,768,835	5,688,268	2,287,332	33,793,235	41,768,835	0	0	0	0	0	0	
99		Utility 1	814,675	0	0	0	0	470,592	344,083	0	814,675	0	0	
99		Utility 2	986,446	0	0	0	0	0	0	0	0	986,446	0	
7		Utility 7	10,205,092	0	0	7,386,752	7,386,752	0	0	1,987,646	1,987,646	0	830,694	
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	7,216,809	0	0	5,706,692	5,706,692	0	0	1,510,117	1,510,117	0	0	
		TOTAL ACCOUNT	66,417,792	6,055,380	5,478,480	46,886,679	58,420,539	567,738	1,188,532	4,151,344	5,907,614	986,446	1,103,193	2,089,639
	398000	Miscellaneous Equipment												
99		Utility 0	13,251	0	2,299	10,952	13,251	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	405,598	0	0	293,584	293,584	0	0	78,998	78,998	0	33,016	
9		Utility 9 - Wa	484	383	0	0	383	101	0	0	101	0	0	
9		Utility 9 - Idaho	645	0	510	0	510	0	135	0	135	0	0	
9		Utility 9 - Allocated	5,559	0	0	4,396	4,396	0	0	1,163	1,163	0	0	
		TOTAL ACCOUNT	427,904	383	2,809	308,932	312,124	101	135	80,161	80,397	2,367	33,016	35,383
		TOTAL GENERAL PLANT	274,202,635	38,599,315	24,015,413	147,436,179	210,050,907	12,656,081	5,232,720	28,371,793	46,260,594	8,384,729	9,506,405	17,891,134

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 Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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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	28,891,598	28,891,598	0	20,050,769	20,050,769	0	8,840,829	8,840,829
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
		Depreciable Underground Storage Plant	0	28,418,823	28,418,823	0	19,722,663	19,722,663	0	8,696,160	8,696,160
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08	Accumulated Depreciation	0	11,791,275	11,791,275						
	403X80	Depreciation Expense	0	43,301	43,301						
JURISDICTIONAL ALLOCATION:											
1	108X08	Accumulated Depreciation	0	11,791,275	11,791,275	0	8,183,145	8,183,145	0	3,608,130	3,608,130
1	403X80	Depreciation Expense	0	43,301	43,301	0	30,051	30,051	0	13,250	13,250
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	426,923,298	2,653,183	429,576,481	276,023,741	1,864,657	277,888,398	150,899,557	788,526	151,688,083
G-PLT	374000	Less: Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	426,838,328	2,653,183	429,491,511	275,963,441	1,864,657	277,828,098	150,874,887	788,526	151,663,413
		Percentage		0.618%	100.000%		64.653%			34.729%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation	143,621,438	893,100	144,514,538						
	403X50	Depreciation Expense	837,234	5,206	842,440						
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	143,621,438	893,100	144,514,538	93,432,984	627,670	94,060,654	50,188,454	265,430	50,453,884
6	403X50	Depreciation Expense	837,234	5,206	842,440	544,663	3,659	548,322	292,571	1,547	294,118
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	17,888,805	28,371,793	46,260,598	12,656,084	19,439,786	32,095,870	5,232,721	8,932,007	14,164,728
G-PLT	389XXX	Less: Land and Land Rights	667,150	843,550	1,510,700	575,661	577,984	1,153,645	91,489	265,566	357,055
G-PLT	392XXX	Less: Transportation	5,954,509	1,467,410	7,421,919	4,424,504	1,005,440	5,429,944	1,530,005	461,970	1,991,975
		Depreciable Non-Transportation General Plant	11,267,146	26,060,833	37,327,979	7,655,919	17,856,362	25,512,281	3,611,227	8,204,471	11,815,698
		Percentage		69.816%	100.000%		20.510%			9.674%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X06	Accumulated Depreciation	5,453,300	5,594,718	11,048,018						
	403X60	Depreciation Expense	81,974	111,023	192,997						
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation - Common Allocated	2,418,799	5,594,718	8,013,517	1,643,572	3,833,389	5,476,961	775,227	1,761,329	2,536,556
4	108X06	Accumulated Depreciation - Direct	3,034,501	0	3,034,501	2,253,904	0	2,253,904	780,597	0	780,597
	403X60	Depreciation Expense - Common Allocated	47,999	111,023	159,022	32,615	76,071	108,686	15,384	34,952	50,336
4	403X60	Depreciation Expense - WA Allocated	2,140	0	2,140	2,140	0	2,140	0	0	0
4	403X60	Depreciation Expense - ID Allocated	7,204	0	7,204	0	0	0	7,204	0	7,204
4	403X60	Depreciation Expense - Direct	24,631	0	24,631	19,450	0	19,450	5,181	0	5,181

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended April 30, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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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	5,954,509	1,467,410	7,421,919	4,424,504	1,005,440	5,429,944	1,530,005	461,970	1,991,975
		Percentage		19.771%	100.000%	59.614%			20.615%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
4	108X07	Accumulated Depreciation	1,056,200	79,948	1,136,148						
4	403X70	Depreciation Expense	2,109	520	2,629						
JURISDICTIONAL ALLOCATION:											
	108X07	Accumulated Depreciation - Common Allocated	324,423	79,948	404,371	241,062	54,779	295,841	83,361	25,169	108,530
	108X07	Accumulated Depreciation - Direct	731,777	0	731,777	518,237	0	518,237	213,540	0	213,540
	403X70	Depreciation Expense	2,109	520	2,629	1,567	356	1,923	542	164	706

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%		70.280%		29.720%
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%

COMMON INTANGIBLE PLANT
For Month Ended April 30, 2011
Average of Monthly Averages Basis

Report ID:
C-IPL-1A Gas North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	2,233,022	0	0	2,233,022	2,233,022	0	0	0	0	0	0	0
99		Utility 1	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	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	3,560,511	0	0	2,386,473	2,386,473	964,981	168,450	40,607	1,174,038	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	1,278,034	462,433	0	815,601	1,278,034	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	34,472,768	0	0	24,952,424	24,952,424	0	0	6,714,261	6,714,261	0	2,806,083	2,806,083
8		Utility 8	1,251,545	0	0	0	0	0	0	883,278	883,278	0	368,267	368,267
		TOTAL ACCOUNT	37,048,787	462,433	0	25,768,025	26,230,458	0	0	7,597,539	7,597,539	46,440	3,174,350	3,220,790
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	256,846	0	0	256,846	256,846	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	2,446,433	0	0	1,770,801	1,770,801	0	0	476,492	476,492	0	199,140	199,140
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	26,373
		TOTAL ACCOUNT	2,813,475	0	0	2,027,647	2,027,647	0	0	559,084	559,084	1,231	225,513	226,744
		TOTAL	43,422,773	462,433	0	30,182,145	30,644,578	964,981	168,450	8,197,230	9,330,661	47,671	3,399,863	3,447,534

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 Month Ended April 30, 2011 Average of Monthly Averages Basis			Report ID: C-AAM-1A		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	4,902,499	4,902,499	0	0		
		Total	4,902,499	4,902,499	0	0		
		Accum Amort 111X30						
99		Utility 0	693,955	693,955	0	0		
99		Utility 1	0	0	0	0		
99		Utility 2 - Oregon	35,413	0	0	35,413		
7		Utility 7	0	0	0	0		
8		Utility 8	0	0	0	0		
9		Utility 9	31,535	24,936	6,599	0		
		Total	760,903	718,891	6,599	35,413		
		Accum Amort 111X31						
99		Utility 0	431,382	431,382	0	0		
99		Utility 1	0	0	0	0		
99		Utility 2 - Oregon	35,604	0	0	35,604		
7		Utility 7	15,642,735	11,322,681	3,046,735	1,273,319		
8		Utility 8	220,106	0	155,340	64,766		
9		Utility 9	0	0	0	0		
		Total	16,329,827	11,754,063	3,202,075	1,373,689		
		Accum Amort 111X32						
99		Utility 0	171,687	171,687	0	0		
99		Utility 1	10,887	0	10,887	0		
99		Utility 2 - Oregon	311	0	0	311		
7		Utility 7	1,252,041	906,265	243,860	101,916		
8		Utility 8	89,628	0	63,255	26,373		
9		Utility 9	0	0	0	0		
		Total	1,524,554	1,077,952	318,002	128,600		
		Accum Amort 111X50						
99		Utility 0	0	0	0	0		
99		Utility 1	0	0	0	0		
99		Utility 2 - Oregon	41,430	0	0	41,430		
7		Utility 7	115,560	83,645	22,508	9,407		
8		Utility 8	0	0	0	0		
9		Utility 9	12,870	10,177	2,693	0		

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended April 30, 2011 Average of Monthly Averages Basis			Report ID: C-AAM-1A		Gas North Copy			
Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas		
		Total	169,860	93,822	25,201	50,837		
		Accum Amort 111X70						
99		Utility 0	432	432	0	0		
		Total	432	432	0	0		
TOTAL Accumulated Amortization - Common Plant			23,688,075	18,547,659	3,551,877	1,588,539		
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%		