

RESULTS OF OPERATION

AVISTA UTILITIES

PRINT DATE: 7/19/2011

PRINT TIME: 3:03 PM

| | | |
|---|--|------------------------|
| GAS RATE OF RETURN For Month Ended May 31, 2011 Average of Monthly Averages Basis | | Report ID: G-ROR-1A |
|---|--|------------------------|

| Ref/Basis | Account | Description | System | Washington | Idaho |
|-----------|---------|-----------------------------------|-------------|-------------|------------|
| G-OPS | | Gas Net Operating Income | -157,082 | -162,462 | 5,380 |
| | | Adjustments | | | |
| | | Adjusted Gas Net Operating Income | -157,082 | -162,462 | 5,380 |
| G-APL | | Gas Net Adjusted Rate Base | 288,432,955 | 188,804,022 | 99,628,933 |
| | | RATE OF RETURN | -0.054% | -0.086% | 0.005% |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011
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| GAS ALLOCATION PERCENTAGES | | Report ID: | | | | |
|--|-------|---------------------------------------|------------|-------------|-------------|-------------|
| For Month Ended May 31, 2011 | | G-ALL-1A | | | | |
| 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 | 05-31-2011 | 222,592 | 147,912 | 74,680 |
| | | Percent | | 100.000% | 66.450% | 33.550% |
| 3 | G-OPS | Direct Distribution Operating Expense | | 904,190 | 614,744 | 289,446 |
| | | Percent | | 100.000% | 67.988% | 32.012% |
| Jurisdictional Four Factor Allocator - Direct Method | | | | | | |
| Allocation Rate Calculation - Updated 12/31/2010 | | | | | | |
| Direct O & M | | | | | | |
| | | Amount: Accounts 798 - 894 | | 2,960,332 | 1,958,779 | 1,001,553 |
| | | Amount: Accounts 901 - 935 | | 12,985,723 | 9,788,850 | 3,196,873 |
| | | Total | | 15,946,055 | 11,747,629 | 4,198,426 |
| | | Percentage | | 100.000% | 73.671% | 26.329% |
| | | Direct Labor | | | | |
| | | Amount: Accounts 798 - 894 | | 5,777,102 | 3,849,651 | 1,927,451 |
| | | Amount: Accounts 901 - 935 | | 2,393,355 | 1,904,696 | 488,659 |
| | | Total | | 8,170,457 | 5,754,347 | 2,416,110 |
| | | Percentage | | 100.000% | 70.429% | 29.571% |
| | | Total Number of Customers | | 223,040 | 148,247 | 74,793 |
| | | Percentage | | 100.000% | 66.467% | 33.533% |
| | | Total Direct Plant | | 298,884,304 | 189,804,990 | 109,079,314 |
| | | Percentage | | 100.000% | 63.505% | 36.495% |
| 4 | | Total Four Factor Allocators | | 400.000% | 274.071% | 125.929% |
| | | Percent | | 100.000% | 68.518% | 31.482% |
| Underground Storage & Dist Plant | | | | | | |
| | | | | System | Washington | Idaho |
| | G-PLT | Underground Storage | | 29,013,907 | 20,135,652 | 8,878,255 |
| | G-PLT | Distribution | | 430,625,307 | 278,673,625 | 151,951,682 |
| | | Total Underground Storage/Dist Plant | | 459,639,214 | 298,809,277 | 160,829,937 |
| 5 | | Percent | | 100.000% | 65.010% | 34.990% |
| 6 | Input | Actual Therms Purchased | 05-31-2011 | 13,907,973 | 9,834,328 | 4,073,645 |
| | | Percent | | 100.000% | 70.710% | 29.290% |

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|---|------------------------|
| GAS ALLOCATION PERCENTAGES For Month Ended May 31, 2011 Average of Monthly Averages Basis | Report ID: G-ALL-1A |
|---|------------------------|

| | | 01-01-2011 | Total | Electric | Gas North | Oregon Gas |
|-------|---|------------|---------------|---------------|-------------|-------------|
| Input | Elec/Gas North/Oregon 4-Factor | | 57,557,639 | 50,620,200 | 3,943,320 | 2,994,119 |
| | Direct O & M Accts 500 - 894 | | 57,769,575 | 39,717,113 | 14,983,974 | 3,068,488 |
| | Direct O & M Accts 901 - 935 | | 1,276,412 | 787,265 | 489,147 | XXXXXX |
| | Direct O & M Accts 901 - 905 Utility 9 Only | | 0 | | | |
| | Adjustments | | 116,603,626 | 91,124,578 | 19,416,441 | 6,062,607 |
| | Total | | 100.000% | 78.149% | 16.652% | 5.199% |
| | Percentage | | | | | |
| | 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 | 01-01-2011 | Total | Electric | Gas North | Oregon Gas |
| | Gas North/Oregon 4-Factor | | 6,937,439 | 0 | 3,943,320 | 2,994,119 |
| | Direct O & M Accts 580 - 894 | | 18,052,462 | 0 | 14,983,974 | 3,068,488 |
| | Direct O & M Accts 901 - 935 | | 489,147 | 0 | 489,147 | XXXXXX |
| | Direct O & M Accts 901 - 905 Utility 9 Only | | 25,479,048 | 0 | 19,416,441 | 6,062,607 |
| | Total | | 100.000% | 0.000% | 76.206% | 23.794% |
| | Percentage | | | | | |
| | 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% |

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|-----------------------------------|------------------------|
| GAS ALLOCATION PERCENTAGES | Report ID: G-ALL-1A |
| For Month Ended May 31, 2011 | |
| Average of Monthly Averages Basis | |

| | | 01-01-2011 | Total | Electric | Gas North | Oregon Gas |
|-------|------------------------------|------------|---------------|---------------|-------------|------------|
| Input | Elec/Gas North 4-Factor | | 54,563,520 | 50,620,200 | 3,943,320 | 0 |
| | Direct O & M Accts 580 - 894 | | 54,701,087 | 39,717,113 | 14,983,974 | 0 |
| | Direct O & M Accts 901 - 935 | | 0 | 0 | 0 | 0 |
| | Adjustments | | 109,264,607 | 90,337,313 | 18,927,294 | 0 |
| | Total | | 100.000% | 82.678% | 17.322% | 0.000% |
| | Percentage | | | | | |
| Input | 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 Percent | | 345,660,550 | 233,500,090 | 112,160,460 |
| | | | 100.000% | 67.552% | 32.448% |
| 11 | Book Depreciation Percent | | 1,086,207 | 715,000 | 371,207 |
| | | | 100.000% | 65.825% | 34.175% |
| 12 | Net Gas Plant Percent | | 342,790,717 | 224,103,090 | 118,687,627 |
| | | | 100.000% | 65.376% | 34.624% |
| 13 | G-PLT Net Gas General Plant Percent | | 34,512,190 | 23,967,453 | 10,544,737 |
| | | | 100.000% | 69.446% | 30.554% |
| 14 | Net Allocated Schedule M's Percent | | -2,102,476 | 1,384,748 | -717,728 |
| | | | 100.000% | 65.863% | 34.137% |
| 99 | Input Not Allocated | | 0.000% | 0.000% | 0.000% |

| | | 12/31/2010 | Washington | Idaho |
|--|---------------------|------------|-------------|-------------|
| Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX) | | | | |
| G-PLT | Underground Storage | | 20,135,652 | 8,878,255 |
| Input | Distribution | | 276,451,724 | 150,221,147 |
| Input | General | | 3,723,680 | 2,752,562 |
| | TOTAL | | 300,311,056 | 161,851,964 |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011

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| | |
|--|------------------------|
| GAS OPERATING STATEMENT For Month Ended May 31, 2011 Average of Monthly Averages Basis | Report ID: G-OPS-1A |
|--|------------------------|

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--|---------|---|--------------------|----------------|-------------------|------------------------|----------------|-------------------|-------------------|---------------|------------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| REVENUES | | | | | | | | | | | |
| SALES OF GAS: | | | | | | | | | | | |
| 99 | 480000 | Residential | 12,951,962 | 0 | 12,951,962 | 9,083,195 | 0 | 9,083,195 | 3,868,767 | 0 | 3,868,767 |
| 99 | 4812XX | Commercial - Firm & Interruptible | 6,410,179 | 0 | 6,410,179 | 4,587,136 | 0 | 4,587,136 | 1,823,043 | 0 | 1,823,043 |
| 99 | 4813XX | Industrial-Firm | 321,409 | 0 | 321,409 | 191,912 | 0 | 191,912 | 129,497 | 0 | 129,497 |
| 99 | 481400 | Interruptible | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 499XXX | Unbilled Revenue | -6,995,336 | 0 | -6,995,336 | -4,922,316 | 0 | -4,922,316 | -2,073,020 | 0 | -2,073,020 |
| 99 | 484000 | Interdepartmental Revenue | 24,993 | 0 | 24,993 | 21,538 | 0 | 21,538 | 3,455 | 0 | 3,455 |
| TOTAL SALES TO ULTIMATE CUSTOMERS | | | 12,713,207 | 0 | 12,713,207 | 8,961,465 | 0 | 8,961,465 | 3,751,742 | 0 | 3,751,742 |
| OTHER OPERATING REVENUES: | | | | | | | | | | | |
| 99 | 483000 | Sales for Resale | 16,235,673 | 0 | 16,235,673 | 11,480,244 | 0 | 11,480,244 | 4,755,429 | 0 | 4,755,429 |
| 99 | 488000 | Miscellaneous Service Revenues | 2,806 | 0 | 2,806 | 1,302 | 0 | 1,302 | 1,504 | 0 | 1,504 |
| 99 | 489300 | Transportation For Others | 329,319 | 0 | 329,319 | 292,032 | 0 | 292,032 | 37,287 | 0 | 37,287 |
| 99 | 493000 | Rent from Gas Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 495000 | Other Gas Revenues | 504,521 | 266 | 504,787 | 358,071 | 182 | 358,253 | 146,450 | 84 | 146,534 |
| TOTAL OTHER OPERATING REVENUES | | | 17,072,319 | 266 | 17,072,585 | 12,131,649 | 182 | 12,131,831 | 4,940,670 | 84 | 4,940,754 |
| TOTAL GAS REVENUES | | | 29,785,526 | 266 | 29,785,792 | 21,093,114 | 182 | 21,093,296 | 8,692,412 | 84 | 8,692,496 |
| PRODUCTION EXPENSES: | | | | | | | | | | | |
| G-804 | 804/805 | City Gate Purchases | 28,506,426 | 0 | 28,506,426 | 20,152,664 | 0 | 20,152,664 | 8,353,762 | 0 | 8,353,762 |
| 6 | 808XXX | Net Natural Gas Storage Transactions | -5,357,023 | 0 | -5,357,023 | -3,787,951 | 0 | -3,787,951 | -1,569,072 | 0 | -1,569,072 |
| 6 | 811000 | Gas Used for Products Extraction | -136,133 | 0 | -136,133 | -96,260 | 0 | -96,260 | -39,873 | 0 | -39,873 |
| 10 | 813000 | Other Gas Expenses | 0 | 139,775 | 139,775 | 0 | 94,421 | 94,421 | 0 | 45,354 | 45,354 |
| 99 | 813010 | Gas Technology Institute (GTI) Expenses | 5,543 | 0 | 5,543 | 3,988 | 0 | 3,988 | 1,555 | 0 | 1,555 |
| TOTAL PRODUCTION EXPENSES | | | 23,018,813 | 139,775 | 23,158,588 | 16,272,441 | 94,421 | 16,366,862 | 6,746,372 | 45,354 | 6,791,726 |
| UNDERGROUND STORAGE EXPENSES: | | | | | | | | | | | |
| 1 | 814000 | Supervision & Engineering | 0 | 1,165 | 1,165 | 0 | 809 | 809 | 0 | 356 | 356 |
| 1 | 824000 | Other Expenses | 0 | 38,372 | 38,372 | 0 | 26,630 | 26,630 | 0 | 11,742 | 11,742 |
| 1 | 837000 | Other Equipment | 0 | 49,618 | 49,618 | 0 | 34,435 | 34,435 | 0 | 15,183 | 15,183 |
| TOTAL UNDERGROUND STORAGE OP. EXP | | | 0 | 89,155 | 89,155 | 0 | 61,874 | 61,874 | 0 | 27,281 | 27,281 |
| DEPRECIATION AND AMORTIZATION: | | | | | | | | | | | |
| G-ADP | | Depreciation Expense | 0 | 43,477 | 43,477 | 0 | 30,173 | 30,173 | 0 | 13,304 | 13,304 |
| 1 | 404X40 | Amortization Expense | 0 | 19 | 19 | 0 | 13 | 13 | 0 | 6 | 6 |
| G-OTX | | Taxes Other Than FIT | 0 | 14,119 | 14,119 | 0 | 9,799 | 9,799 | 0 | 4,320 | 4,320 |
| TOTAL UNDERGROUND STORAGE EXP | | | 0 | 146,770 | 146,770 | 0 | 101,859 | 101,859 | 0 | 44,911 | 44,911 |

AVISTA UTILITIES

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RESULTS OF OPERATIONS

| | | |
|-----------------------------------|--|------------|
| GAS OPERATING STATEMENT | | Report ID: |
| For Month Ended May 31, 2011 | | G-OPS-1A |
| 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 | 18,727 | 78,265 | 96,992 | 17,222 | 53,211 | 70,433 | 1,505 | 25,054 | 26,559 |
| 3 | 871000 | Distribution Load Dispatching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 874000 | Mains & Services Expenses | 268,795 | 87,155 | 355,950 | 190,356 | 59,255 | 249,611 | 78,439 | 27,900 | 106,339 |
| 3 | 875000 | Measuring & Reg Sta Exp-General | 1,906 | 0 | 1,906 | 1,465 | 0 | 1,465 | 441 | 0 | 441 |
| 3 | 876000 | Measuring & Reg Sta Exp-Industrial | 17 | 0 | 17 | 17 | 0 | 17 | 0 | 0 | 0 |
| 3 | 877000 | Measuring & Reg Sta Exp-City Gate | 38,557 | 0 | 38,557 | 16,688 | 0 | 16,688 | 21,869 | 0 | 21,869 |
| 3 | 878000 | Meter & House Regulator Expenses | 45,904 | 0 | 45,904 | 21,142 | 0 | 21,142 | 24,762 | 0 | 24,762 |
| 3 | 879000 | Customer Installation Expenses | 107,024 | 7,848 | 114,872 | 60,896 | 5,336 | 66,232 | 46,128 | 2,512 | 48,640 |
| 3 | 880000 | Other Expenses | 68,831 | 82,859 | 151,690 | 43,437 | 56,334 | 99,771 | 25,394 | 26,525 | 51,919 |
| 3 | 881000 | Rents | 0 | 1,320 | 1,320 | 0 | 897 | 897 | 0 | 423 | 423 |
| MAINTENANCE | | | | | | | | | | | |
| 3 | 885000 | Supervision & Engineering | 7,667 | 109 | 7,776 | 1,401 | 74 | 1,475 | 6,266 | 35 | 6,301 |
| 3 | 887000 | Mains | 192,085 | 235 | 192,320 | 158,872 | 160 | 159,032 | 33,213 | 75 | 33,288 |
| 3 | 889000 | Measuring & Reg Sta Exp-General | 21,167 | 0 | 21,167 | 8,976 | 0 | 8,976 | 12,191 | 0 | 12,191 |
| 3 | 890000 | Measuring & Reg Sta Exp-Industrial | 8,553 | 3,606 | 12,159 | 6,511 | 2,452 | 8,963 | 2,042 | 1,154 | 3,196 |
| 3 | 891000 | Measuring & Reg Sta Exp-City Gate | 18,523 | 0 | 18,523 | 7,334 | 0 | 7,334 | 11,189 | 0 | 11,189 |
| 3 | 892000 | Services | 86,250 | 3,105 | 89,355 | 69,876 | 2,111 | 71,987 | 16,374 | 994 | 17,368 |
| 3 | 893000 | Meters & House Regulators | 20,184 | 44,373 | 64,557 | 10,551 | 30,168 | 40,719 | 9,633 | 14,205 | 23,838 |
| 3 | 894000 | Other Equipment | 0 | 12,000 | 12,000 | 0 | 8,159 | 8,159 | 0 | 3,841 | 3,841 |
| TOTAL DISTRIBUTION OPERATING EXP | | | 904,190 | 320,875 | 1,225,065 | 614,744 | 218,157 | 832,901 | 289,446 | 102,718 | 392,164 |
| G-ADP | | Depreciation | 839,466 | 5,203 | 844,669 | 546,290 | 3,679 | 549,969 | 293,176 | 1,524 | 294,700 |
| G-OTX | | Taxes Other Than FIT | 1,363,713 | 0 | 1,363,713 | 1,204,130 | 0 | 1,204,130 | 159,583 | 0 | 159,583 |
| TOTAL DISTRIBUTION EXPENSES | | | 3,107,369 | 326,078 | 3,433,447 | 2,365,164 | 221,836 | 2,587,000 | 742,205 | 104,242 | 846,447 |
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 34,323 | 34,323 | 0 | 22,808 | 22,808 | 0 | 11,515 | 11,515 |
| 2 | 902000 | Meter Reading Expenses | 132,830 | 4,480 | 137,310 | 115,039 | 2,977 | 118,016 | 17,791 | 1,503 | 19,294 |
| G-903 | 903XXX | Customer Records & Collection Expenses | 81,619 | 315,180 | 396,799 | 59,758 | 209,437 | 269,195 | 21,861 | 105,743 | 127,604 |
| 2 | 904000 | Uncollectible Accounts | 0 | 148,113 | 148,113 | 0 | 98,421 | 98,421 | 0 | 49,692 | 49,692 |
| 2 | 905000 | Misc Customer Accounts | 0 | 7,615 | 7,615 | 0 | 5,060 | 5,060 | 0 | 2,555 | 2,555 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | | 214,449 | 509,711 | 724,160 | 174,797 | 338,703 | 513,500 | 39,652 | 171,008 | 210,660 |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | | |
| G-908 | 908XXX | Customer Assistance Expenses | 730,669 | 15,894 | 746,563 | 506,513 | 10,562 | 517,075 | 224,156 | 5,332 | 229,488 |
| 2 | 909000 | Advertising | 1,133 | 28,927 | 30,060 | 1,133 | 19,222 | 20,355 | 0 | 9,705 | 9,705 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 4,036 | 4,036 | 0 | 2,682 | 2,682 | 0 | 1,354 | 1,354 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | | 731,802 | 48,857 | 780,659 | 507,646 | 32,466 | 540,112 | 224,156 | 16,391 | 240,547 |

AVISTA UTILITIES

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|-----------------------------------|--|------------|
| RESULTS OF OPERATIONS | | Report ID: |
| GAS OPERATING STATEMENT | | G-OPS-1A |
| For Month Ended May 31, 2011 | | |
| Average of Monthly Averages Basis | | |

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---|---------|--|--------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------|----------------|------------------|
| Ref/Basis | Account | Description | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALES EXPENSES | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | | |
| 4 | 920000 | Salaries | 12,720 | 485,927 | 498,647 | 9,710 | 332,947 | 342,657 | 3,010 | 152,980 | 155,990 |
| 4 | 921000 | Office Supplies & Expenses | 198 | 85,221 | 85,419 | 198 | 58,392 | 58,590 | 0 | 26,829 | 26,829 |
| 4 | 922000 | Admin. Expenses Transferred - Credit | 0 | -1,885 | -1,885 | 0 | -1,292 | -1,292 | 0 | -593 | -593 |
| 4 | 923000 | Outside Services Employed | 2,267 | 403,661 | 405,928 | 2,267 | 276,580 | 278,847 | 0 | 127,081 | 127,081 |
| 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 | 57,963 | 57,963 | 0 | 39,715 | 39,715 | 0 | 18,248 | 18,248 |
| 4 | 926XXX | Employee Pensions and Benefits | 4,630 | 30,031 | 34,661 | 4,630 | 20,577 | 25,207 | 0 | 9,454 | 9,454 |
| 4 | 927000 | Franchise Requirements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 928000 | Regulatory Commission Expenses | 50,195 | 28,766 | 78,961 | 33,313 | 19,710 | 53,023 | 16,882 | 9,056 | 25,938 |
| 4 | 930000 | Miscellaneous General Expenses | 1,910 | 135,435 | 137,345 | 490 | 92,797 | 93,287 | 1,420 | 42,638 | 44,058 |
| 4 | 931000 | Rents | 925 | 12,940 | 13,865 | 867 | 8,866 | 9,733 | 58 | 4,074 | 4,132 |
| 4 | 935000 | Maintenance of General Plant | 25,384 | 128,339 | 153,723 | 18,944 | 87,935 | 106,879 | 6,440 | 40,404 | 46,844 |
| TOTAL ADMIN & GEN OPERATING EXP | | | 98,229 | 1,389,073 | 1,487,302 | 70,419 | 951,763 | 1,022,182 | 27,810 | 437,310 | 465,120 |
| G-ADP | | Depreciation | 86,945 | 111,115 | 198,060 | 58,723 | 76,134 | 134,857 | 28,222 | 34,981 | 63,203 |
| 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 | 126,813 | 126,813 | 0 | 86,890 | 86,890 | 0 | 39,923 | 39,923 |
| 99 | 404X32 | Amortization - Intangible Distribution Plant | 0 | 8,322 | 8,322 | 0 | 5,702 | 5,702 | 0 | 2,620 | 2,620 |
| 4 | 404X50 | Amortization - Leasehold Imp (1404.60) | 0 | 168 | 168 | 0 | 115 | 115 | 0 | 53 | 53 |
| 99 | 407025 | Jackson Prairie Deferral (per WA GRC) | -27,275 | 0 | -27,275 | -27,275 | 0 | -27,275 | 0 | 0 | 0 |
| 99 | 407X28 | Decoupling Revenue Amortization | -39,396 | 0 | -39,396 | -39,396 | 0 | -39,396 | 0 | 0 | 0 |
| 99 | 407329 | Decoupling Revenue Surcharge | 28,240 | 0 | 28,240 | 28,240 | 0 | 28,240 | 0 | 0 | 0 |
| 99 | 407335 | DSIT Amortization - ID | -22,591 | 0 | -22,591 | 0 | 0 | 0 | -22,591 | 0 | -22,591 |
| G-OTX | | Taxes Other than FIT | 0 | 3,092 | 3,092 | 0 | 2,119 | 2,119 | 0 | 973 | 973 |
| TOTAL ADMIN & GENERAL EXPENSES | | | 126,396 | 1,638,752 | 1,765,148 | 92,636 | 1,122,839 | 1,215,475 | 33,760 | 515,913 | 549,673 |
| TOTAL EXPENSES BEFORE FIT | | | 27,198,829 | 2,809,943 | 30,008,772 | 19,412,684 | 1,912,124 | 21,324,808 | 7,786,145 | 897,819 | 8,683,964 |
| NET OPERATING INCOME BEFORE FIT | | | | | -222,980 | | | -231,512 | | | 8,532 |
| G-FIT | | FEDERAL INCOME TAX | | | -935,985 | | | -637,700 | | | -298,285 |
| G-FIT | | DEFERRED FEDERAL INCOME TAX | | | 873,729 | | | 570,878 | | | 302,851 |
| G-FIT | | AMORTIZED INVESTMENT TAX CREDIT | | | -3,642 | | | -2,228 | | | -1,414 |
| GAS NET OPERATING INCOME | | | | | -157,082 | | | -162,462 | | | 5,380 |

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% | 67.988% | 32.012% |
| G-ALL | 4 | Jurisdictional Four Factor Allocator - Direct Method | 100.000% | 68.518% | 31.482% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 70.710% | 29.290% |
| 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 May 31, 2011 Average of Monthly Averages Basis | Report ID: G-804-1A |
|--|------------------------|

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|---------------------------------------|--------------------|-----------|-------------------|------------------------|-----------|-------------------|-------------------|-----------|------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 6 | 804000 | Gas Purchases | 26,942,433 | 0 | 26,942,433 | 19,052,145 | 0 | 19,052,145 | 7,890,288 | 0 | 7,890,288 |
| 1 | 804001 | Pipeline Demand Costs | 2,201,761 | 0 | 2,201,761 | 1,528,022 | 0 | 1,528,022 | 673,739 | 0 | 673,739 |
| 99 | 804010 | Gas Costs - Fixed Hedge | 66,228 | 0 | 66,228 | 46,830 | 0 | 46,830 | 19,398 | 0 | 19,398 |
| 99 | 804014 | GTI Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 804017 | Transaction Fees | 23,423 | 0 | 23,423 | 16,562 | 0 | 16,562 | 6,861 | 0 | 6,861 |
| 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 | -73,231 | 0 | -73,231 | -51,782 | 0 | -51,782 | -21,449 | 0 | -21,449 |
| 6 | 804700 | Gas Costs - Offsystem Bookout | 1,281,553 | 0 | 1,281,553 | 906,186 | 0 | 906,186 | 375,367 | 0 | 375,367 |
| 6 | 804711 | Gas Costs - Offsystem Bookout Offset | -1,460,437 | 0 | -1,460,437 | -1,032,675 | 0 | -1,032,675 | -427,762 | 0 | -427,762 |
| 6 | 804730 | Gas Costs - Intracompany LDC Gas | 357,768 | 0 | 357,768 | 252,978 | 0 | 252,978 | 104,790 | 0 | 104,790 |
| 6 | 804999 | Off System Gas Purchases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 805110 | Gas Exp - Rate Amortizations | -946,749 | 0 | -946,749 | -665,383 | 0 | -665,383 | -281,366 | 0 | -281,366 |
| 99 | 805120 | Gas Expense - Rate Deferrals | 113,677 | 0 | 113,677 | 99,781 | 0 | 99,781 | 13,896 | 0 | 13,896 |
| 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 | 28,506,426 | 0 | 28,506,426 | 20,152,664 | 0 | 20,152,664 | 8,353,762 | 0 | 8,353,762 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 69.400% | 30.600% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 70.710% | 29.290% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011
PRINT TIME: 3:03 PM

| | |
|--|------------------------|
| ALLOCATION OF ACCOUNT 903 For Month Ended May 31, 2011 Average of Monthly Averages Basis | Report ID: G-903-1A |
|--|------------------------|

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|--------------------------------------|--------------------|-----------|---------|------------------------|-----------|---------|-------------------|-----------|---------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 903000 | Customer Records & Collections | 81,619 | 315,180 | 396,799 | 59,758 | 209,437 | 269,195 | 21,861 | 105,743 | 127,604 |
| 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 | | | 81,619 | 315,180 | 396,799 | 59,758 | 209,437 | 269,195 | 21,861 | 105,743 | 127,604 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| G-ALL | 2 | Number of Customers | 100.000% | 66.450% | 33.550% |
| G-ALL | 12 | Net Gas Plant | 100.000% | 65.376% | 34.624% |

| | | |
|--|--|------------------------|
| ALLOCATION OF ACCOUNT 908 For Month Ended May 31, 2011 Average of Monthly Averages Basis | | Report ID: G-908-1A |
|--|--|------------------------|

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|---|--------------------|-----------|-----------|------------------------|-----------|----------|-------------------|-----------|----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 908000 | Customer Assistance Expense | 17,942 | 15,894 | 33,836 | 9,093 | 10,562 | 19,655 | 8,849 | 5,332 | 14,181 |
| 99 | 908600 | Customer Service & Info Expense | 1,212,920 | 0 | 1,212,920 | 871,801 | 0 | 871,801 | 341,119 | 0 | 341,119 |
| 99 | 908610 | Limited Income Tax Refund Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908690 | Schedule 91 Amortization included in Unbilled | -508,622 | 0 | -508,622 | -374,381 | 0 | -374,381 | -134,241 | 0 | -134,241 |
| 99 | 908990 | DSM Amortization | 8,429 | 0 | 8,429 | 0 | 0 | 0 | 8,429 | 0 | 8,429 |
| Total Account 908 | | | 730,669 | 15,894 | 746,563 | 506,513 | 10,562 | 517,075 | 224,156 | 5,332 | 229,488 |

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% |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011

PRINT TIME: 3:03 PM

| | |
|--|------------------------|
| FEDERAL INCOME TAXES--GAS For Month Ended May 31, 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 | 29,785,792 | 21,093,296 | 8,692,496 |
| G-OPS | Operating & Maintenance Expense | 27,464,929 | 19,337,431 | 8,127,498 |
| G-OPS | Book Depreciation & Amortization | 1,162,919 | 771,329 | 391,590 |
| G-OTX | Taxes Other than FIT | 1,380,924 | 1,216,048 | 164,876 |
| | Net Operating Income Before FIT | -222,980 | -231,512 | 8,532 |
| G-INT | Less: Monthly Interest Expense | 773,209 | 499,229 | 273,980 |
| G-SCM | Add: Schedule M Additions | 772,018 | 496,511 | 275,507 |
| G-SCM | Less: Schedule M Deductions | 2,450,070 | 1,587,769 | 862,301 |
| | Taxable Net Operating Income | -2,674,241 | -1,821,999 | -852,242 |
| | Percent | 35% | 35% | 35% |
| | Total Federal Income Tax | -935,985 | -637,700 | -298,285 |
| G-DTE | Deferred FIT | 873,729 | 570,878 | 302,851 |
| 99 | 411400 Amortized Investment Tax Credit | -3,642 | -2,228 | -1,414 |
| | Total FIT/Deferred FIT & ITC | -65,898 | -69,050 | 3,152 |
| ALLOCATION RATIOS: | | | | |
| G-ALL | 99 Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|------------------------|
| GAS SCHEDULE M ITEMS For Month Ended May 31, 2011 Average of Monthly Averages Basis | Report ID: G-SCM-1A |
|---|------------------------|

| | | | ***** 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) | 928,655 | 295,286 | 1,223,941 | 606,938 | 202,822 | 809,760 | 321,717 | 92,464 | 414,181 |
| 12 | 997001 | Contributions In Aid of Construction | 0 | 128,253 | 128,253 | 0 | 83,847 | 83,847 | 0 | 44,406 | 44,406 |
| 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 | -19,310 | -19,310 | 0 | -13,231 | -13,231 | 0 | -6,079 | -6,079 |
| 6 | 997008 | DSM Book Amortization | 0 | 8,429 | 8,429 | 0 | 5,960 | 5,960 | 0 | 2,469 | 2,469 |
| 99 | 997010 | Deferred Gas Credit and Refunds | -833,070 | 0 | -833,070 | -565,601 | 0 | -565,601 | -267,469 | 0 | -267,469 |
| 4 | 997015 | Airplane Lease Payments | 0 | 8,061 | 8,061 | 0 | 5,523 | 5,523 | 0 | 2,538 | 2,538 |
| 12 | 997016 | 1992 Redemptions | 0 | 32,125 | 32,125 | 0 | 21,002 | 21,002 | 0 | 11,123 | 11,123 |
| 4 | 997020 | FAS87 Current Pension Accrual | 0 | 227,475 | 227,475 | 0 | 155,861 | 155,861 | 0 | 71,614 | 71,614 |
| 99 | 997029 | FAS 106 Post Retirement Benefits | 4,630 | 0 | 4,630 | 4,630 | 0 | 4,630 | 0 | 0 | 0 |
| 99 | 997031 | Decoupling Mechanism | -11,584 | 0 | -11,584 | -11,584 | 0 | -11,584 | 0 | 0 | 0 |
| 12 | 997032 | Interest Rate Swaps | 0 | 14,276 | 14,276 | 0 | 9,333 | 9,333 | 0 | 4,943 | 4,943 |
| 99 | 997033 | DSM Tariff Rider | 867,007 | 0 | 867,007 | 633,488 | 0 | 633,488 | 233,519 | 0 | 233,519 |
| 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 | -493,027 | 0 | -493,027 | -374,381 | 0 | -374,381 | -118,646 | 0 | -118,646 |
| 11 | 997080 | Book Transportation Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 997081 | Deferred Compensation | 0 | 82,648 | 82,648 | 0 | 56,629 | 56,629 | 0 | 26,019 | 26,019 |
| 4 | 997082 | Meal Disallowances | 0 | 6,709 | 6,709 | 0 | 4,597 | 4,597 | 0 | 2,112 | 2,112 |
| 4 | 997083 | Paid Time Off | 0 | 36,886 | 36,886 | 0 | 25,274 | 25,274 | 0 | 11,612 | 11,612 |
| 2 | 997084 | Customer Uncollectibles | 0 | -11,431 | -11,431 | 0 | -7,596 | -7,596 | 0 | -3,835 | -3,835 |
| TOTAL SCHEDULE M ADDITIONS | | | 462,611 | 309,407 | 772,018 | 293,490 | 203,021 | 496,511 | 169,121 | 106,386 | 275,507 |
| 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 | 1,584,037 | 1,584,037 | 0 | 822,400 | 822,400 |
| 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 | 38,186 | 0 | 38,186 | 0 | 0 | 0 | 38,186 | 0 | 38,186 |
| TOTAL SCHEDULE M DEDUCTIONS | | | 38,186 | 2,411,884 | 2,450,070 | 0 | 1,587,769 | 1,587,769 | 38,186 | 824,115 | 862,301 |

ALLOCATION RATIOS:

| Account | Description | SYSTEM | WASHINGTON | IDAHO |
|----------|--|----------|------------|---------|
| 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% | 67.988% | 32.012% |
| G-ALL 4 | Jurisdictional Four Factor Allocator - Direct Method | 100.000% | 68.518% | 31.482% |
| G-ALL 6 | Actual Therms Purchased | 100.000% | 70.710% | 29.290% |
| G-ALL 11 | Book Depreciation | 100.000% | 65.825% | 34.175% |
| G-ALL 12 | Net Gas Plant | 100.000% | 65.376% | 34.624% |
| G-ALL 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011

PRINT TIME: 3:03 PM

| | |
|---|------------------------|
| DEFERRED INCOME TAX EXPENSE--GAS For Month Ended May 31, 2011 Average of Monthly Averages Basis | Report ID: G-DTE-1A |
|---|------------------------|

| Ref/Basis | Account | Description | System | Washington | Idaho |
|-----------|---------|---|---------|------------|---------|
| 14 | 410100 | Deferred Federal Income Tax Expense - Allocated | 736,128 | 484,836 | 251,292 |
| 99 | 410100 | Deferred Federal Income Tax Exp | 972 | 21,326 | 22,298 |
| | | SUBTOTAL | 737,100 | 463,510 | 273,590 |
| 14 | 411100 | Deferred Federal Income Tax Expense - Allocated | -35,930 | -23,665 | -12,265 |
| 99 | 411100 | Deferred Federal Income Tax Exp | 172,559 | 131,033 | 41,526 |
| | | SUBTOTAL | 136,629 | 107,368 | 29,261 |
| | | Total Deferred Federal Income Tax Expense | 873,729 | 570,878 | 302,851 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------|----------|---------|---------|
| G-ALL | 14 | Net Allocated Schedule M's | 100.000% | 65.863% | 34.137% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|------------------------|
| FEDERAL INCOME TAXES--GAS NORTH For Month Ended May 31, 2011 Average of Monthly Averages Basis | Report ID: G-INT-1A |
|--|------------------------|

| 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 | 288,432,955 | 188,804,022 | 99,628,933 |
| | Interest Deduction for FIT Calculation | 9,278,507 | 5,990,752 | 3,287,755 |
| 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 May 31, 2011 Average of Monthly Averages Basis | Report ID: G-OTX-1A |
|--|------------------------|

| 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 | 14,119 | 14,119 | 0 | 9,799 | 9,799 | 0 | 4,320 | 4,320 |
| 99 | 408110 | DISTRIBUTION State Excise Tax | 542,836 | 0 | 542,836 | 542,836 | 0 | 542,836 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 631,955 | 0 | 631,955 | 520,296 | 0 | 520,296 | 111,659 | 0 | 111,659 |
| 99 | 408130 | Excise Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 408170 | R&P Property Tax (See Below) | 206,123 | 0 | 206,123 | 140,998 | 0 | 140,998 | 65,125 | 0 | 65,125 |
| 99 | 408160 | Miscellaneous State or Local Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 409100 | State Income Tax | -17,201 | 0 | -17,201 | 0 | 0 | 0 | -17,201 | 0 | -17,201 |
| | | TOTAL | 1,363,713 | 0 | 1,363,713 | 1,204,130 | 0 | 1,204,130 | 159,583 | 0 | 159,583 |
| 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 | 1,363,713 | 17,211 | 1,380,924 | 1,204,130 | 11,918 | 1,216,048 | 159,583 | 5,293 | 164,876 |
| | | FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2010 | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
| | | | Plant | Percent | Tax | Plant | Percent | Tax | Plant | Percent | Tax |
| G-ALL | | Underground Storage | 29,013,907 | | 14,119 | 20,135,652 | 6.705% | 10,270 | 8,878,255 | 5.485% | 3,849 |
| G-ALL | | Distribution | 426,672,871 | | 206,123 | 276,451,724 | 92.055% | 140,998 | 150,221,147 | 92.814% | 65,125 |
| G-ALL | | General | 6,476,242 | | 3,092 | 3,723,680 | 1.240% | 1,899 | 2,752,562 | 1.701% | 1,193 |
| | | TOTAL | 462,163,020 | | 223,334 | 300,311,056 | 100.000% | 153,167 | 161,851,964 | 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 | | Report ID: |
| For Month Ended May 31, 2011 | | G-APL-1A |
| Average of Monthly Averages Basis | | |
| Ref/Basis | Account | Description |

| ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|--------------------|-----------------------------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|-------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| G-PLT | 296,458,516 | 46,332,202 | 342,790,718 | 192,167,118 | 31,935,973 | 224,103,091 | 104,291,398 | 14,396,229 | 118,687,627 |
| | ADJUSTMENTS: ACCUM. DEF. INC. TAX | | | | | | | | |
| 12 | 282900 | 0 | -57,768,620 | 0 | -37,766,813 | -37,766,813 | 0 | -20,001,807 | -20,001,807 |
| 4 | 282900 | 0 | -5,351,540 | 0 | -3,655,007 | -3,655,007 | 0 | -1,696,533 | -1,696,533 |
| 12 | 190180 | 0 | 140,960 | 0 | 92,154 | 92,154 | 0 | 48,806 | 48,806 |
| 12 | 283850 | 0 | -1,400,118 | 0 | -915,341 | -915,341 | 0 | -484,777 | -484,777 |
| 4 | 190850 | 0 | 14,321 | 0 | 9,812 | 9,812 | 0 | 4,509 | 4,509 |
| 99 | 190610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | -64,364,997 | -64,364,997 | 0 | -42,235,195 | -42,235,195 | 0 | -22,129,802 | -22,129,802 |
| | TOTAL ACCUM DEFERRED INCOME TAX | | | | | | | | |
| | OTHER ADJUSTMENTS: | | | | | | | | |
| 1 | 117100 | 0 | 3,800,914 | 0 | 2,637,834 | 2,637,834 | 0 | 1,163,080 | 1,163,080 |
| 1 | 164100 | 0 | 6,233,839 | 0 | 4,326,284 | 4,326,284 | 0 | 1,907,555 | 1,907,555 |
| 99 | 186710 | 13,334 | 0 | 0 | 0 | 0 | 13,334 | 0 | 13,334 |
| 4 | 253850 | 0 | -40,853 | 0 | -27,992 | -27,992 | 0 | -12,861 | -12,861 |
| | 13,334 | 9,993,900 | 10,007,234 | 0 | 6,936,126 | 6,936,126 | 13,334 | 3,057,774 | 3,071,108 |
| | TOTAL OTHER ADJUSTMENTS | | | | | | | | |
| | 296,471,850 | -8,038,895 | 288,432,955 | 192,167,118 | -3,363,096 | 188,804,022 | 104,304,732 | -4,675,799 | 99,628,933 |
| | NET RATE BASE | | | | | | | | |

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% | 65.376% | 34.624% |
| G-ALL | 13 | Net Gas General Plant | 100.000% | 69.446% | 30.554% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | | |
|-----------------------------------|--|------------|
| GAS UTILITY PLANT | | Report ID: |
| For Month Ended May 31, 2011 | | G-PLT-1A |
| Average of Monthly Averages Basis | | |

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|----------------------------------|---------|--|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
| | | | 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 | 7,698,345 | 7,698,345 | 0 | 5,274,752 | 5,274,752 | 0 | 2,423,593 | 2,423,593 |
| 4 | C-IPL | Misc Intangible Plant-PC Software (303110) | 0 | 570,074 | 570,074 | 0 | 390,603 | 390,603 | 0 | 179,471 | 179,471 |
| TOTAL INTANGIBLE PLANT--SOFTWARE | | | 1,133,431 | 8,309,026 | 9,442,457 | 964,981 | 5,693,178 | 6,658,159 | 168,450 | 2,615,848 | 2,784,298 |
| 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 | 12,832,699 | 12,832,699 | 0 | 8,905,893 | 8,905,893 | 0 | 3,926,806 | 3,926,806 |
| 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 | 11,327,808 | 11,327,808 | 0 | 7,861,499 | 7,861,499 | 0 | 3,466,309 | 3,466,309 |
| 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 | 29,013,907 | 29,013,907 | 0 | 20,135,652 | 20,135,652 | 0 | 8,878,255 | 8,878,255 |
| 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 | 758,079 | 22,254 | 780,333 | 495,672 | 15,736 | 511,408 | 262,407 | 7,6518 | 268,925 |
| 6 | 376000 | Mains | 213,735,518 | 2,512,520 | 216,248,038 | 136,316,243 | 1,776,603 | 138,092,846 | 77,419,275 | 735,917 | 78,155,192 |
| 6 | 378000 | Measuring & Reg Station Equip-General | 4,952,163 | 57,440 | 5,009,603 | 2,994,205 | 40,616 | 3,034,821 | 1,957,958 | 16,824 | 1,974,782 |
| 6 | 379000 | Measuring & Reg Station Equip-City Gate | 5,863,139 | 60,967 | 5,924,106 | 1,718,398 | 43,110 | 1,761,508 | 4,134,741 | 17,857 | 4,162,598 |
| 6 | 380000 | Services | 138,979,176 | 0 | 138,979,176 | 92,249,640 | 0 | 92,249,640 | 46,729,536 | 0 | 46,729,536 |
| 6 | 381000 | Meters | 60,750,420 | 0 | 60,750,420 | 40,776,608 | 0 | 40,776,608 | 19,973,812 | 0 | 19,973,812 |
| 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 | 2,784,428 | 0 | 2,784,428 | 2,185,396 | 0 | 2,185,396 | 599,032 | 0 | 599,032 |
| 6 | 387000 | Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DISTRIBUTION PLANT | | | 427,972,126 | 2,653,181 | 430,625,307 | 276,797,560 | 1,876,065 | 278,673,625 | 151,174,566 | 777,116 | 151,951,682 |
| GENERAL PLANT: (From C-GPL) | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 667,150 | 829,580 | 1,496,730 | 575,661 | 568,412 | 1,144,073 | 91,489 | 261,168 | 352,657 |
| 4 | 390XXX | Structures & Improvements | 4,294,920 | 10,428,879 | 14,723,799 | 3,326,722 | 7,145,659 | 10,472,381 | 968,198 | 3,283,220 | 4,251,418 |
| 4 | 391XXX | Office Furniture & Equipment | 0 | 7,898,072 | 7,898,072 | 0 | 5,411,601 | 5,411,601 | 0 | 2,486,471 | 2,486,471 |
| 4 | 392XXX | Transportation Equipment | 5,916,504 | 1,468,564 | 7,385,068 | 4,386,499 | 1,006,231 | 5,392,730 | 1,530,005 | 462,333 | 1,992,338 |
| 4 | 393000 | Stores Equipment | 155,248 | 262,840 | 418,088 | 114,659 | 180,093 | 294,752 | 40,589 | 82,747 | 123,336 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 1,471,022 | 2,272,595 | 3,743,617 | 1,023,600 | 1,557,137 | 2,580,737 | 447,422 | 715,458 | 1,162,880 |
| 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 | 1,749,357 | 4,159,350 | 5,908,707 | 563,162 | 2,849,903 | 3,413,065 | 1,186,195 | 1,309,447 | 2,495,642 |
| 4 | 398000 | Miscellaneous Equipment | 236 | 80,161 | 80,397 | 101 | 54,925 | 55,026 | 135 | 25,236 | 25,371 |
| TOTAL GENERAL PLANT | | | 18,408,536 | 28,480,023 | 46,888,559 | 13,170,563 | 19,513,943 | 32,684,506 | 5,237,973 | 8,966,080 | 14,204,053 |
| TOTAL PLANT IN SERVICE | | | 447,514,093 | 68,456,137 | 515,970,230 | 290,933,104 | 47,218,838 | 338,151,942 | 156,580,989 | 21,237,299 | 177,818,288 |

| | | |
|-----------------------------------|--|------------|
| GAS UTILITY PLANT | | Report ID: |
| For Month Ended May 31, 2011 | | G-PLT-1A |
| Average of Monthly Averages Basis | | |

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 1118.XX | CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT | 447,514,093 | 68,456,137 | 515,970,230 | 290,933,104 | 47,218,838 | 338,151,942 | 156,580,989 | 21,237,299 | 177,818,288 |
| | | ACCUMULATED DEPRECIATION | | | | | | | | | |
| G-ADP | 108X05 | Distribution | 144,286,164 | 894,311 | 145,180,475 | 93,895,473 | 632,368 | 94,527,841 | 50,390,691 | 261,943 | 50,652,634 |
| G-ADP | 108X06 | General Plant - Non-Transportation | 5,594,601 | 5,626,788 | 11,221,389 | 4,033,879 | 3,855,363 | 7,889,242 | 1,560,722 | 1,771,425 | 3,332,147 |
| G-ADP | 108X07 | General Plant - Transportation | 1,073,599 | 81,381 | 1,154,980 | 772,050 | 55,761 | 827,811 | 301,549 | 25,620 | 327,169 |
| G-ADP | 108X08 | Underground Storage | 0 | 11,834,683 | 11,834,683 | 0 | 8,213,270 | 8,213,270 | 0 | 3,621,413 | 3,621,413 |
| | | TOTAL ACCUMULATED DEPRECIATION | 150,954,364 | 18,437,163 | 169,391,527 | 98,701,402 | 12,756,762 | 111,458,164 | 52,252,962 | 5,680,401 | 57,933,363 |
| | | ACCUMULATED AMORTIZATION | | | | | | | | | |
| 4 | 111X30 | Intangible Plant--Limited-Term Plant (C-AAM) | 99,350 | 6,768 | 106,118 | 62,721 | 4,637 | 67,358 | 36,629 | 2,131 | 38,760 |
| 4 | 111X31 | Intangible Plant--Mainframe Software (C-AAM) | 0 | 3,328,405 | 3,328,405 | 0 | 2,280,557 | 2,280,557 | 0 | 1,047,848 | 1,047,848 |
| 4 | 111X32 | Intangible Plant--PC Software (C-AAM) | 0 | 326,232 | 326,232 | 0 | 223,528 | 223,528 | 0 | 102,704 | 102,704 |
| 4 | 111X50 | Intangible Plant--Leasehold Improvements (C-AAM) | 1,863 | 25,367 | 27,230 | 1,863 | 17,381 | 19,244 | 0 | 7,986 | 7,986 |
| | | TOTAL ACCUMULATED AMORTIZATION | 101,213 | 3,686,772 | 3,787,985 | 64,584 | 2,526,103 | 2,590,687 | 36,629 | 1,160,669 | 1,197,298 |
| | | NET GAS UTILITY PLANT | 296,458,516 | 46,332,202 | 342,790,718 | 192,167,118 | 31,935,973 | 224,103,091 | 104,291,398 | 14,396,229 | 118,687,627 |

ALLOCATION RATIOS:

| Account | Ref/Basis | Description | 100.000% | 69.400% | 30.600% |
|---------|-----------|--|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 68.518% | 31.482% |
| G-ALL | 4 | Jurisdictional Four Factor Allocator - Direct Method | 100.000% | 70.710% | 29.290% |
| G-ALL | 6 | Actual Therms Purchased | 0.000% | 0.000% | 0.000% |
| G-ALL | 99 | Not Allocated | | | |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011
PRINT TIME: 3:03 PM

| | |
|--|------------------------|
| ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended May 31, 2011 Average of Monthly Averages Basis | Report ID: C-AMT-1A |
|--|------------------------|

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 | 7,566 | 7,566 | 0 | 0 |
| 99 | | | Utility 1 | 0 | 0 | 0 | 0 |
| 7 | | | Utility 7 | 0 | 0 | 0 | 0 |
| 9 | | | Utility 9 | 808 | 639 | 169 | 0 |
| | | TOTAL | | 8,374 | 8,205 | 169 | 0 |
| 99 | 404X31 | Mainframe Software | Utility 0 | 13,071 | 13,071 | 0 | 0 |
| 99 | | | Utility 1 | 0 | 0 | 0 | 0 |
| 7 | | | Utility 7 | 574,882 | 416,117 | 111,970 | 46,795 |
| 8 | | | Utility 8 | 21,032 | 0 | 14,843 | 6,189 |
| 9 | | | Utility 9 | 0 | 0 | 0 | 0 |
| | | TOTAL | | 608,985 | 429,188 | 126,813 | 52,984 |
| 99 | 404X32 | PC Software | Utility 0 | 4,267 | 4,267 | 0 | 0 |
| 99 | | | Utility 1 | 322 | 0 | 322 | 0 |
| 7 | | | Utility 7 | 41,074 | 29,731 | 8,000 | 3,343 |
| 8 | | | Utility 8 | 0 | 0 | 0 | 0 |
| 9 | | | Utility 9 | 0 | 0 | 0 | 0 |
| | | TOTAL | | 45,663 | 33,998 | 8,322 | 3,343 |
| 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 | | 663,880 | 472,012 | 135,471 | 56,397 |

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011

PRINT TIME: 3:03 PM

| | |
|--|---------------------------------------|
| ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended May 31, 2011 Average of Monthly Averages Basis | Report ID: C-DEP-1A Gas North Copy |
|--|---------------------------------------|

| Ref/Basis | Description | Total | Allocation to Electric | Allocation to Gas North | Allocation to Oregon |
|-----------|------------------------|---------|---------------------------|----------------------------|-------------------------|
| 7 | 403X60 Utility 7 | 743,467 | 538,144 | 144,805 | 60,518 |
| 8 | Utility 8 | 12,421 | 0 | 8,766 | 3,655 |
| 9 | Utility 9 | 21,253 | 16,806 | 4,447 | 0 |
| 9 | Utility 9 - Washington | 14,163 | 11,199 | 2,964 | 0 |
| 9 | Utility 9 - Idaho | 34,485 | 27,269 | 7,216 | 0 |
| | Total | 825,789 | 593,418 | 168,198 | 64,173 |
| 7 | 403X70 Utility 7 | 856 | 619 | 167 | 70 |
| 9 | Utility 9 | 1,196 | 946 | 250 | 0 |
| | Total | 2,052 | 1,565 | 417 | 70 |

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011
PRINT TIME: 3:03 PM

| | |
|---|------------------------|
| ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended May 31, 2011 Average of Monthly Averages Basis | Report ID: C-ADP-1A |
|---|------------------------|

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 | 41,202,806 | 41,202,806 | | |
| 99 | 108X06 | Utility 1 - Allocated | 619,469 | | 619,469 | |
| 99 | 108X06 | Utility 1 - Washington | 2,269,830 | | 2,269,830 | |
| 99 | 108X06 | Utility 1 - Idaho | 783,534 | | 783,534 | |
| 99 | 108X06 | Utility 2 - Oregon | 2,241,367 | | | 2,241,367 |
| 7 | 108X06 | Utility 7 | 17,701,283 | 12,812,720 | 3,447,679 | 1,440,884 |
| 8 | 108X06 | Utility 8 | 1,055,088 | 0 | 744,628 | 310,460 |
| 9 | 108X06 | Utility 9 | 16,039,412 | 12,683,165 | 3,356,247 | 0 |
| Total | | | 81,912,789 | 66,698,691 | 11,221,387 | 3,992,711 |

| | | | | | | |
|--|--------|------------------------|-----------|-----------|-----------|-----------|
| Accumulated Depreciation - General Plant, Transportation | | | | | | |
| 99 | 108X07 | Utility 0 | 5,787,881 | 5,787,881 | 0 | 0 |
| 99 | 108X07 | Utility 1 - Allocated | 241,080 | 0 | 241,080 | 0 |
| 99 | 108X07 | Utility 1 - Washington | 528,962 | 0 | 528,962 | 0 |
| 99 | 108X07 | Utility 1 - Idaho | 216,759 | 0 | 216,759 | 0 |
| 99 | 108X07 | Utility 2 - Oregon | 1,076,148 | 0 | 0 | 1,076,148 |
| 7 | 108X07 | Utility 7 | 12,876 | 9,320 | 2,508 | 1,048 |
| 9 | 108X07 | Utility 9 | 791,743 | 626,071 | 165,672 | 0 |
| Total | | | 8,655,449 | 6,423,272 | 1,154,981 | 1,077,196 |

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 May 31, 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 | 0 |
| 99 | | Utility 1 | 477,164 | 0 | 0 | 0 | 477,164 | 0 | 0 | 0 | 477,164 | 0 | 0 | 477,164 |
| 99 | | Utility 2 | 472,075 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 472,075 | 0 | 0 | 472,075 |
| 7 | | Utility 7 | 3,939,110 | 0 | 0 | 2,851,246 | 2,851,246 | 0 | 0 | 767,220 | 0 | 320,644 | 320,644 | |
| 9 | | Utility 9 - Wa | 470,710 | 372,214 | 0 | 0 | 372,214 | 98,496 | 0 | 0 | 98,496 | 0 | 0 | 98,496 |
| 9 | | Utility 9 - Idaho | 437,224 | 0 | 345,735 | 0 | 345,735 | 0 | 91,489 | 0 | 91,489 | 0 | 0 | 91,489 |
| 9 | | Utility 9 - Allocated | 298,015 | 0 | 0 | 235,655 | 235,655 | 0 | 62,360 | 62,360 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 6,218,979 | 372,214 | 447,642 | 3,109,675 | 3,929,531 | 575,660 | 91,489 | 829,580 | 1,496,729 | 472,075 | 320,644 | 792,719 |
| | 390XXX | Structures & Improvements | | | | | | | | | | | | |
| 99 | | Utility 0 | 4,090,549 | 508,665 | 1,570,524 | 2,011,360 | 4,090,549 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 1,850,671 | 0 | 0 | 0 | 1,850,671 | 0 | 0 | 0 | 1,850,671 | 0 | 0 | 1,850,671 |
| 99 | | Utility 2 | 3,285,536 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,285,536 | 0 | 0 | 3,285,536 |
| 7 | | Utility 7 | 47,912,821 | 0 | 0 | 34,680,737 | 34,680,737 | 0 | 0 | 9,331,980 | 0 | 3,900,104 | 3,900,104 | |
| 9 | | Utility 9 - Wa | 7,054,009 | 5,577,958 | 0 | 0 | 5,577,958 | 1,476,051 | 0 | 0 | 1,476,051 | 0 | 0 | 1,476,051 |
| 9 | | Utility 9 - Idaho | 4,626,992 | 0 | 3,658,794 | 0 | 3,658,794 | 0 | 968,198 | 0 | 968,198 | 0 | 0 | 968,198 |
| 9 | | Utility 9 - Allocated | 5,242,048 | 0 | 0 | 4,145,149 | 4,145,149 | 0 | 1,096,899 | 1,096,899 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 74,062,626 | 6,086,623 | 5,229,318 | 40,837,246 | 52,153,187 | 3,326,722 | 968,198 | 10,428,879 | 14,723,799 | 3,285,536 | 3,900,104 | 7,185,640 |
| | 391XXX | Office Furniture & Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 3,242,500 | 1,067,861 | 0 | 2,174,639 | 3,242,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | Utility 7 | 39,088,439 | 0 | 0 | 28,293,385 | 28,293,385 | 0 | 0 | 7,613,255 | 7,613,255 | 0 | 3,181,799 | 3,181,799 |
| 8 | | Utility 8 | 403,567 | 0 | 0 | 0 | 0 | 0 | 0 | 284,817 | 284,817 | 0 | 118,750 | 118,750 |
| | | TOTAL ACCOUNT | 42,734,506 | 1,067,861 | 0 | 30,468,024 | 31,535,885 | 0 | 0 | 7,898,072 | 7,898,072 | 0 | 3,300,549 | 3,300,549 |
| | 392XXX | Transportation Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 16,210,997 | 7,382,872 | 2,701,115 | 6,127,010 | 16,210,997 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 6,595,810 | 0 | 0 | 0 | 6,595,810 | 4,107,493 | 1,373,494 | 1,114,823 | 6,595,810 | 0 | 0 | 0 |
| 99 | | Utility 2 | 2,393,806 | 0 | 0 | 0 | 2,393,806 | 0 | 0 | 0 | 2,393,806 | 0 | 0 | 2,393,806 |
| 7 | | Utility 7 | 496,107 | 0 | 0 | 359,097 | 359,097 | 0 | 0 | 96,627 | 96,627 | 0 | 0 | 96,627 |
| 9 | | Utility 9 - Wa | 1,333,363 | 1,054,357 | 0 | 0 | 1,054,357 | 279,006 | 0 | 0 | 279,006 | 0 | 0 | 279,006 |
| 9 | | Utility 9 - Idaho | 747,958 | 0 | 591,448 | 0 | 591,448 | 0 | 156,510 | 0 | 156,510 | 0 | 0 | 156,510 |
| 9 | | Utility 9 - Allocated | 1,228,742 | 0 | 0 | 971,628 | 971,628 | 0 | 0 | 257,114 | 257,114 | 0 | 0 | 257,114 |
| | | TOTAL ACCOUNT | 29,006,783 | 8,437,229 | 3,292,563 | 7,457,735 | 19,187,527 | 4,386,499 | 1,530,004 | 1,468,564 | 7,385,067 | 2,393,806 | 40,383 | 2,434,189 |

| | |
|---|------------------------|
| COMMON GENERAL PLANT For Month Ended May 31, 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 |
| | 393000 | Stores Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 390,377 | 10,739 | 14,745 | 364,893 | 390,377 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 84,271 | 0 | 0 | 0 | 0 | 84,271 | 0 | 0 | 84,271 | 0 | 0 | 0 |
| 99 | | Utility 2 | 57,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,227 | 0 | 0 | 57,227 |
| 9 | | Utility 9 - Wa | 145,220 | 114,833 | 0 | 0 | 114,833 | 30,387 | 0 | 0 | 30,387 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 193,975 | 0 | 153,386 | 0 | 153,386 | 0 | 40,589 | 0 | 40,589 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 1,256,106 | 0 | 0 | 993,266 | 993,266 | 0 | 0 | 262,840 | 262,840 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 2,127,176 | 125,572 | 168,131 | 1,358,159 | 1,651,862 | 114,658 | 40,589 | 262,840 | 418,087 | 57,227 | 0 | 57,227 |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 3,291,623 | 1,216,530 | 397,722 | 1,677,371 | 3,291,623 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 1,879,650 | 0 | 0 | 0 | 0 | 1,015,355 | 445,475 | 418,820 | 1,879,650 | 0 | 0 | 0 |
| 99 | | Utility 2 | 905,916 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 905,916 | 0 | 905,916 |
| 7 | | Utility 7 | 5,210,324 | 0 | 0 | 3,771,389 | 3,771,389 | 0 | 0 | 1,014,815 | 1,014,815 | 0 | 424,120 | 424,120 |
| 8 | | Utility 8 | 1,105,621 | 0 | 0 | 0 | 0 | 0 | 0 | 780,292 | 780,292 | 0 | 325,329 | 325,329 |
| 9 | | Utility 9 - Wa | 39,401 | 31,156 | 0 | 0 | 31,156 | 8,245 | 0 | 0 | 8,245 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 9,305 | 0 | 7,358 | 0 | 7,358 | 0 | 1,947 | 0 | 1,947 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 280,376 | 0 | 0 | 221,707 | 221,707 | 0 | 0 | 58,669 | 58,669 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 12,722,216 | 1,247,686 | 405,080 | 5,670,467 | 7,323,233 | 1,023,600 | 447,422 | 2,272,596 | 3,743,618 | 905,916 | 749,449 | 1,655,365 |
| | 395000 | Laboratory Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 1,127,659 | 182,826 | 104,126 | 840,707 | 1,127,659 | 0 | 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 | 0 |
| 99 | | Utility 2 | 229,575 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 229,575 | 0 | 229,575 |
| 7 | | Utility 7 | 355,664 | 0 | 0 | 257,440 | 257,440 | 0 | 0 | 69,273 | 69,273 | 0 | 28,951 | 28,951 |
| 8 | | Utility 8 | 82,522 | 0 | 0 | 0 | 0 | 0 | 0 | 58,240 | 58,240 | 0 | 24,282 | 24,282 |
| 9 | | Utility 9 - Wa | 13,467 | 10,649 | 0 | 0 | 10,649 | 2,818 | 0 | 0 | 2,818 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 4,299 | 0 | 3,399 | 0 | 3,399 | 0 | 900 | 0 | 900 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 200,354 | 0 | 0 | 138,430 | 158,430 | 0 | 0 | 41,924 | 41,924 | 0 | 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 | 35,251,366 | 16,579,487 | 8,543,800 | 10,128,079 | 35,251,366 | 0 | 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 | 0 |
| 99 | | Utility 2 | 43,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 | 0 | 43,834 |
| 7 | | Utility 7 | 554,037 | 0 | 0 | 401,028 | 401,028 | 0 | 0 | 107,910 | 107,910 | 0 | 45,099 | 45,099 |
| 9 | | Utility 9 - Wa | 660,861 | 522,576 | 0 | 0 | 522,576 | 138,285 | 0 | 0 | 138,285 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 518,194 | 0 | 409,762 | 0 | 409,762 | 0 | 108,432 | 0 | 108,432 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 616,140 | 0 | 0 | 487,213 | 487,213 | 0 | 0 | 128,927 | 128,927 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 41,985,341 | 17,102,063 | 8,953,562 | 11,016,320 | 37,071,945 | 3,100,390 | 947,944 | 776,129 | 4,824,463 | 43,834 | 45,099 | 88,933 |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011
PRINT TIME: 3:03 PM

COMMON GENERAL PLANT
For Month Ended May 31, 2011
Average of Monthly Averages Basis

Report ID:
C-GPL-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 - Oregon | Allocated | Total |
| | 397XXX | Communication Equipment | | | | | | | | | | | | |
| | | Utility 0 | 41,804,859 | 5,691,195 | 2,299,414 | 33,814,250 | 41,804,859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 807,763 | 0 | 0 | 0 | 0 | 466,016 | 341,747 | 0 | 807,763 | 0 | 0 | 807,763 |
| 99 | | Utility 2 | 986,446 | 0 | 0 | 0 | 0 | 0 | 0 | 1,995,652 | 1,995,652 | 986,446 | 0 | 986,446 |
| 7 | | Utility 7 | 10,246,197 | 0 | 0 | 7,416,505 | 7,416,505 | 0 | 0 | 653,581 | 653,581 | 0 | 834,040 | 834,040 |
| 8 | | Utility 8 | 926,080 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | Utility 9 - Wa | 464,258 | 367,112 | 0 | 0 | 367,112 | 97,146 | 0 | 0 | 97,146 | 0 | 0 | 97,146 |
| 9 | | Utility 9 - Idaho | 4,035,597 | 0 | 3,191,148 | 0 | 3,191,148 | 0 | 844,449 | 0 | 844,449 | 0 | 0 | 844,449 |
| 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 | 1,510,117 |
| | | TOTAL ACCOUNT | 66,488,009 | 6,058,307 | 5,490,562 | 46,937,447 | 58,486,316 | 563,162 | 1,186,196 | 4,159,350 | 5,908,708 | 986,446 | 1,106,539 | 2,092,985 |
| | 398000 | Miscellaneous Equipment | | | | | | | | | | | | |
| | | Utility 0 | 13,251 | 0 | 2,299 | 10,952 | 13,251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,367 | 0 | 2,367 |
| 99 | | Utility 2 | 2,367 | 0 | 0 | 0 | 0 | 0 | 0 | 78,998 | 78,998 | 0 | 33,016 | 78,998 |
| 7 | | Utility 7 | 405,598 | 0 | 0 | 293,584 | 293,584 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | Utility 9 - Wa | 484 | 383 | 0 | 0 | 383 | 101 | 0 | 0 | 101 | 0 | 0 | 101 |
| 9 | | Utility 9 - Idaho | 645 | 0 | 510 | 0 | 510 | 0 | 135 | 0 | 135 | 0 | 0 | 135 |
| 9 | | Utility 9 - Allocated | 5,559 | 0 | 0 | 4,396 | 4,396 | 0 | 0 | 1,163 | 1,163 | 0 | 0 | 1,163 |
| | | 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 | 278,023,542 | 40,691,413 | 24,097,192 | 148,420,582 | 213,209,187 | 13,170,561 | 5,237,973 | 28,480,023 | 46,888,557 | 8,376,782 | 9,549,016 | 17,925,798 |

ALLOCATION RATIOS:

| Account | Ref/Basis | Description | 100.000% | 72.383% | 19.477% | 29.425% |
|---------|-----------|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 72.383% | 19.477% | 29.425% |
| G-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 70.575% | 0.000% |
| 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% | 8.140% |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/19/2011
PRINT TIME: 3:03 PM

AS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
Month Ended May 31, 2011
Average of Monthly Averages Basis
Report ID: G-ADP-1A

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---|--|--|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|-----------|-------------|
| Account | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| UNDERGROUND STORAGE PLANT: | | | | | | | | | | | |
| G-PLT | Plant in Service | | 0 | 29,013,907 | 29,013,907 | 0 | 20,135,652 | 20,135,652 | 0 | 8,878,255 | 8,878,255 |
| 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 | 28,541,132 | 28,541,132 | 0 | 19,807,546 | 19,807,546 | 0 | 8,733,586 | 8,733,586 |
| | Percentage | | | 100.000% | 100.000% | | 0.000% | | | 0.000% | |
| ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT: | | | | | | | | | | | |
| 108X08 | Accumulated Depreciation | | 0 | 11,834,683 | 11,834,683 | | | | | | |
| 403X80 | Depreciation Expense | | 0 | 43,477 | 43,477 | | | | | | |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | |
| 1 | 108X08 Accumulated Depreciation | | 0 | 11,834,683 | 11,834,683 | 0 | 8,213,270 | 8,213,270 | 0 | 3,621,413 | 3,621,413 |
| 1 | 403X80 Depreciation Expense | | 0 | 43,477 | 43,477 | 0 | 30,173 | 30,173 | 0 | 13,304 | 13,304 |
| DISTRIBUTION PLANT: | | | | | | | | | | | |
| G-PLT | Plant in Service | | 427,972,126 | 2,653,181 | 430,625,307 | 276,797,560 | 1,876,065 | 278,673,625 | 151,174,566 | 777,116 | 151,951,682 |
| 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 | | 427,887,156 | 2,653,181 | 430,540,337 | 276,737,260 | 1,876,065 | 278,613,325 | 151,149,896 | 777,116 | 151,927,012 |
| | Percentage | | | 0.616% | 100.000% | | 64.675% | | | 34.709% | |
| ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT: | | | | | | | | | | | |
| 108X05 | Accumulated Depreciation | | 144,286,164 | 894,311 | 145,180,475 | | | | | | |
| 403X50 | Depreciation Expense | | 839,466 | 5,203 | 844,669 | | | | | | |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | |
| 6 | 108X05 Accumulated Depreciation | | 144,286,164 | 894,311 | 145,180,475 | 93,895,473 | 632,368 | 94,527,841 | 50,390,691 | 261,943 | 50,652,634 |
| 6 | 403X50 Depreciation Expense | | 839,466 | 5,203 | 844,669 | 546,200 | 23,679 | 549,969 | 293,176 | 1,524 | 294,700 |
| GENERAL PLANT--NON-TRANSPORTATION | | | | | | | | | | | |
| G-PLT | Plant in Service | | 18,408,536 | 28,480,023 | 46,888,559 | 13,170,563 | 19,513,943 | 32,684,506 | 5,237,973 | 8,966,080 | 14,204,053 |
| G-PLT | 389XXX Less: Land and Land Rights | | 667,150 | 829,580 | 1,496,730 | 575,661 | 568,412 | 1,144,073 | 91,489 | 261,168 | 352,657 |
| G-PLT | 392XXX Less: Transportation | | 5,916,504 | 1,468,564 | 7,385,068 | 4,386,499 | 1,006,231 | 5,392,730 | 1,530,005 | 462,333 | 1,992,338 |
| | Depreciable Non-Transportation General Plant | | 11,824,882 | 26,181,879 | 38,006,761 | 8,208,403 | 17,939,300 | 26,147,703 | 3,616,479 | 8,242,579 | 11,859,058 |
| | Percentage | | | 68.888% | 100.000% | | 21.597% | | | 9.515% | |
| ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT: | | | | | | | | | | | |
| 108X06 | Accumulated Depreciation | | 5,594,601 | 5,626,788 | 11,221,389 | | | | | | |
| 403X60 | Depreciation Expense | | 84,780 | 110,578 | 195,358 | | | | | | |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | |
| 4 | 108X06 Accumulated Depreciation - Common Allocated | | 2,541,237 | 5,626,788 | 8,168,025 | 1,764,049 | 3,855,363 | 5,619,412 | 777,188 | 1,771,425 | 2,548,613 |
| 4 | 108X06 Accumulated Depreciation - Direct | | 3,053,364 | 0 | 3,053,364 | 2,269,830 | 0 | 2,269,830 | 783,534 | 0 | 783,534 |
| 4 | 403X60 Depreciation Expense - Common Allocated | | 49,941 | 110,578 | 160,519 | 34,667 | 75,766 | 110,433 | 15,274 | 34,812 | 50,086 |
| 4 | 403X60 Depreciation Expense - WA Allocated | | 2,964 | 0 | 2,964 | 2,964 | 0 | 2,964 | 0 | 0 | 0 |
| 4 | 403X60 Depreciation Expense - ID Allocated | | 7,216 | 0 | 7,216 | 0 | 0 | 0 | 7,216 | 0 | 7,216 |
| 4 | 403X60 Depreciation Expense - Direct | | 24,659 | 0 | 24,659 | 19,487 | 0 | 19,487 | 5,172 | 0 | 5,172 |

| | |
|--|------------------------|
| GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended May 31, 2011 Average of Monthly Averages Basis | Report ID: G-ADP-1A |
|--|------------------------|

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|---|--------------------|----------------------|-----------------------|------------------------|-----------|-----------|----------------------|-----------|-----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| G-PLT | 392XXX | GENERAL PLANT--TRANSPORTATION Depreciable Transportation General Plant Percentage | 5,916,504 | 1,468,564 19.885% | 7,385,068 100.000% | 4,386,499 59.397% | 1,006,231 | 5,392,730 | 1,530,005 20.718% | 462,333 | 1,992,338 |
| | | ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT: | | | | | | | | | |
| 4 | 108X07 | Accumulated Depreciation | 1,075,599 | 81,381 | 1,154,980 | | | | | | |
| 4 | 403X70 | Depreciation Expense | 2,165 | 537 | 2,702 | | | | | | |
| | | JURISDICTIONAL ALLOCATION: | | | | | | | | | |
| | 108X07 | Accumulated Depreciation - Common Allocated | 327,878 | 81,381 | 409,259 | 243,088 | 55,761 | 298,849 | 84,790 | 25,620 | 110,410 |
| | 108X07 | Accumulated Depreciation - Direct | 745,721 | 0 | 745,721 | 528,962 | 0 | 528,962 | 216,759 | 0 | 216,759 |
| | 403X70 | Depreciation Expense | 2,165 | 537 | 2,702 | 1,605 | 368 | 1,973 | 560 | 169 | 729 |

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% | | 70.710% | | 29.290% |
| G-ALL | 99 | Not Allocated | 0.000% | | 0.000% | | 0.000% |

COMMON INTANGIBLE PLANT
For Month Ended May 31, 2011
Average of Monthly Averages Basis

Report ID:
C-IPL-1A

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 | 2,040,522 | 0 | 0 | 2,040,522 | 2,040,522 | 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 | |
| 9 | | Utility 9 | 194,058 | 0 | 0 | 153,451 | 153,451 | 0 | 0 | 40,607 | 40,607 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 3,368,011 | 0 | 0 | 2,193,973 | 2,193,973 | 964,981 | 168,450 | 40,607 | 1,174,038 | 0 | 0 | 0 |
| | 303100 | Misc Intangible Plant--Mainframe Software | | | | | | | | | | | | |
| 99 | | Utility 0 | 1,391,223 | 575,622 | 0 | 815,601 | 1,391,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 2 | 46,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,440 | 0 | 0 | 46,440 |
| 7 | | Utility 7 | 34,952,754 | 0 | 0 | 25,299,852 | 25,299,852 | 0 | 0 | 6,807,748 | 6,807,748 | 0 | 2,845,154 | 2,845,154 |
| 8 | | Utility 8 | 1,261,917 | 0 | 0 | 0 | 0 | 0 | 0 | 890,598 | 890,598 | 0 | 371,319 | 371,319 |
| | | TOTAL ACCOUNT | 37,652,334 | 575,622 | 0 | 26,115,453 | 26,691,075 | 0 | 0 | 7,698,346 | 7,698,346 | 46,440 | 3,216,473 | 3,262,913 |
| | 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 | 2,502,854 | 0 | 0 | 1,811,641 | 1,811,641 | 0 | 0 | 487,481 | 487,481 | 0 | 203,732 | 203,732 |
| 8 | | Utility 8 | 89,628 | 0 | 0 | 0 | 0 | 0 | 0 | 63,255 | 63,255 | 0 | 26,373 | 26,373 |
| | | TOTAL ACCOUNT | 2,869,896 | 0 | 0 | 2,068,487 | 2,068,487 | 0 | 0 | 570,073 | 570,073 | 1,231 | 230,105 | 231,336 |
| | | TOTAL | 43,890,241 | 575,622 | 0 | 30,377,913 | 30,953,535 | 964,981 | 168,450 | 8,309,026 | 9,442,457 | 47,671 | 3,446,578 | 3,494,249 |

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 May 31, 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 | 4,978,616 | 4,978,616 | 0 | 0 |
| | | Total | 4,978,616 | 4,978,616 | 0 | 0 |
| | | Accum Amort 111X30 | | | | |
| 99 | | Utility 0 | 582,031 | 582,031 | 0 | 0 |
| 99 | | Utility 1 | 0 | 0 | 0 | 0 |
| 99 | | Utility 2 - Oregon | 36,060 | 0 | 0 | 36,060 |
| 7 | | Utility 7 | 0 | 0 | 0 | 0 |
| 8 | | Utility 8 | 0 | 0 | 0 | 0 |
| 9 | | Utility 9 | 32,343 | 25,575 | 6,768 | 0 |
| | | Total | 650,434 | 607,606 | 6,768 | 36,060 |
| | | Accum Amort 111X31 | | | | |
| 99 | | Utility 0 | 444,583 | 444,583 | 0 | 0 |
| 99 | | Utility 1 | 0 | 0 | 0 | 0 |
| 99 | | Utility 2 - Oregon | 36,378 | 0 | 0 | 36,378 |
| 7 | | Utility 7 | 16,215,447 | 11,737,227 | 3,158,283 | 1,319,937 |
| 8 | | Utility 8 | 241,052 | 0 | 170,122 | 70,930 |
| 9 | | Utility 9 | 0 | 0 | 0 | 0 |
| | | Total | 16,937,460 | 12,181,810 | 3,328,405 | 1,427,245 |
| | | Accum Amort 111X32 | | | | |
| 99 | | Utility 0 | 175,954 | 175,954 | 0 | 0 |
| 99 | | Utility 1 | 11,209 | 0 | 11,209 | 0 |
| 99 | | Utility 2 - Oregon | 331 | 0 | 0 | 331 |
| 7 | | Utility 7 | 1,292,644 | 935,655 | 251,768 | 105,221 |
| 8 | | Utility 8 | 89,628 | 0 | 63,255 | 26,373 |
| 9 | | Utility 9 | 0 | 0 | 0 | 0 |
| | | Total | 1,569,766 | 1,111,609 | 326,232 | 131,925 |
| | | Accum Amort 111X50 | | | | |
| 99 | | Utility 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 0 | 0 | 0 | 0 |
| 99 | | Utility 2 - Oregon | 41,833 | 0 | 0 | 41,833 |
| 7 | | Utility 7 | 116,418 | 84,267 | 22,675 | 9,476 |
| 8 | | Utility 8 | 0 | 0 | 0 | 0 |
| 9 | | Utility 9 | 12,870 | 10,177 | 2,693 | 0 |

| ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended May 31, 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 | 171,121 | 94,444 | 25,368 | 51,309 | | |
| | | Accum Amort 111X70 | | | | | | |
| 99 | | Utility 0 | 432 | 432 | 0 | 0 | | |
| | | Total | 432 | 432 | 0 | 0 | | |
| TOTAL Accumulated Amortization - Common Plant | | | 24,307,829 | 18,974,517 | 3,686,773 | 1,646,539 | | |

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% |

| | |
|---|---------------------------------------|
| ACCUMULATED DEFERRED FIT NON-UTILITY SPECIFIC GENERAL PLANT For Month Ended May 31, 2011 Average of Monthly Averages Basis | Report ID: C-DTX-1A Gas North Copy |
|---|---------------------------------------|

| Ref/Basis | Account | Description | Total | Electric | Gas North | Oregon Gas |
|-----------|---------|---|-------------|-------------|------------|------------|
| | | Deferred FIT - General Plant (For Report APL) | | | | |
| 7 | 282900 | Utility 7 | -25,554,288 | -18,496,960 | -4,977,209 | -2,080,119 |
| 9 | 282900 | Utility 9 | -1,788,919 | -1,414,588 | -374,331 | 0 |
| | | Total | -27,343,207 | -19,911,548 | -5,351,540 | -2,080,119 |

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% |