

GAS RATE OF RETURN For Month Ended June 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	-1,298,072	-853,401	-444,671
		Adjustments			
		Adjusted Gas Net Operating Income	-1,298,072	-853,401	-444,671
G-APL		Gas Net Adjusted Rate Base	294,037,349	192,824,556	101,212,793
		RATE OF RETURN	-0.441%	-0.443%	-0.439%

GAS ALLOCATION PERCENTAGES For Month Ended June 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	06-30-2011	222,145	147,660	74,485
		Percent		100.000%	66.470%	33.530%
3	G-OPS	Direct Distribution Operating Expense		1,072,988	725,294	347,694
		Percent		100.000%	67.596%	32.404%
		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	29,186,397	20,255,360	8,931,037	
	G-PLT	Distribution	432,155,753	279,938,200	152,217,553	
		Total Underground Storage/Dist Plant	461,342,150	300,193,560	161,148,590	
5		Percent	100.000%	65.070%	34.930%	
6	Input	Actual Therms Purchased	06-30-2011	8,313,537	5,938,359	2,375,178
		Percent		100.000%	71.430%	28.570%

GAS ALLOCATION PERCENTAGES For Month Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input		01-01-2011	Total	Electric	Gas North	Oregon Gas
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	49,717,113	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%
Average (CD AA)			100.000%	72.383%	19.477%	8.140%

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

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RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/29/2011

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GAS OPERATING STATEMENT		Report ID:
For Month Ended June 30, 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
REVENUES											
SALES OF GAS:											
99	480000	Residential	7,489,781	0	7,489,781	5,292,181	0	5,292,181	2,197,600	0	2,197,600
99	4812XX	Commercial - Firm & Interruptible	3,910,939	0	3,910,939	2,783,828	0	2,783,828	1,127,111	0	1,127,111
99	4813XX	Industrial-Firm	281,271	0	281,271	161,176	0	161,176	120,095	0	120,095
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-3,486,214	0	-3,486,214	-2,370,407	0	-2,370,407	-1,115,807	0	-1,115,807
99	484000	Interdepartmental Revenue	13,436	0	13,436	11,686	0	11,686	1,750	0	1,750
TOTAL SALES TO ULTIMATE CUSTOMERS			8,209,213	0	8,209,213	5,878,464	0	5,878,464	2,330,749	0	2,330,749
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	8,893,924	0	8,893,924	6,352,930	0	6,352,930	2,540,994	0	2,540,994
99	488000	Miscellaneous Service Revenues	2,442	0	2,442	1,372	0	1,372	1,070	0	1,070
99	489300	Transportation For Others	310,796	0	310,796	269,075	0	269,075	41,721	0	41,721
99	493000	Rent from Gas Property	211	0	211	211	0	211	0	0	0
4	495000	Other Gas Revenues	504,310	477	504,787	361,460	327	361,787	142,850	150	143,000
TOTAL OTHER OPERATING REVENUES			9,711,683	477	9,712,160	6,985,048	327	6,985,375	2,726,635	150	2,726,785
TOTAL GAS REVENUES			17,920,896	477	17,921,373	12,863,512	327	12,863,839	5,057,384	150	5,057,534
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	15,567,665	0	15,567,665	11,116,788	0	11,116,788	4,450,877	0	4,450,877
6	808XXX	Net Natural Gas Storage Transactions	-2,069,037	0	-2,069,037	-1,477,913	0	-1,477,913	-591,124	0	-591,124
6	811000	Gas Used for Products Extraction	-175,663	0	-175,663	-125,476	0	-125,476	-50,187	0	-50,187
10	813000	Other Gas Expenses	0	163,120	163,120	0	110,191	110,191	0	52,929	52,929
99	813010	Gas Technology Institute (GTI) Expenses	3,367	0	3,367	2,424	0	2,424	943	0	943
TOTAL PRODUCTION EXPENSES			13,326,332	163,120	13,489,452	9,515,823	110,191	9,626,014	3,810,509	52,929	3,863,438
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	695	695	0	482	482	0	213	213
1	824000	Other Expenses	0	52,407	52,407	0	36,370	36,370	0	16,037	16,037
1	837000	Other Equipment	0	69,606	69,606	0	48,307	48,307	0	21,299	21,299
TOTAL UNDERGROUND STORAGE OP. EXP			0	122,708	122,708	0	85,159	85,159	0	37,549	37,549
G-ADP		Depreciation Expense	0	43,726	43,726	0	30,346	30,346	0	13,380	13,380
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	14,197	14,197	0	9,853	9,853	0	4,344	4,344
TOTAL UNDERGROUND STORAGE EXP			0	180,650	180,650	0	125,371	125,371	0	55,279	55,279

RESULTS OF OPERATIONS

AVISTA UTILITIES

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GAS OPERATING STATEMENT		Report ID:
For Month Ended June 30, 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	19,259	85,374	104,633	16,825	57,709	74,534	2,434	27,665	30,099
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	356,582	75,948	432,530	218,790	51,338	270,128	137,792	24,610	162,402
3	875000	Measuring & Reg Sta Exp-General	1,939	0	1,939	1,648	0	1,648	291	0	291
3	876000	Measuring & Reg Sta Exp-Industrial	0	0	0	0	0	0	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	15,543	0	15,543	5,213	0	5,213	10,330	0	10,330
3	878000	Meter & House Regulator Expenses	38,559	0	38,559	26,386	0	26,386	12,173	0	12,173
3	879000	Customer Installation Expenses	106,502	6,579	113,081	59,650	4,447	64,097	46,852	2,132	48,984
3	880000	Other Expenses	97,606	63,077	160,683	79,757	42,638	122,395	17,849	20,439	38,288
3	881000	Rents	0	6,455	6,455	0	4,363	4,363	0	2,092	2,092
MAINTENANCE											
3	885000	Supervision & Engineering	9,802	10,655	20,457	3,289	7,202	10,491	6,513	3,453	9,966
3	887000	Mains	252,911	11,691	264,602	198,971	7,903	206,874	53,940	3,788	57,728
3	889000	Measuring & Reg Sta Exp-General	13,825	0	13,825	7,429	0	7,429	6,396	0	6,396
3	890000	Measuring & Reg Sta Exp-Industrial	11,082	611	11,693	5,958	413	6,371	5,124	198	5,322
3	891000	Measuring & Reg Sta Exp-City Gate	6,523	0	6,523	3,932	0	3,932	2,591	0	2,591
3	892000	Services	100,595	4,277	104,872	82,130	2,891	85,021	18,465	1,386	19,851
3	893000	Meters & House Regulators	42,260	57,479	99,739	15,316	38,854	54,170	26,944	18,625	45,569
3	894000	Other Equipment	0	11,468	11,468	0	7,752	7,752	0	3,716	3,716
TOTAL DISTRIBUTION OPERATING EXP			1,072,988	333,614	1,406,602	725,294	225,510	950,804	347,694	108,104	455,798
G-ADP		Depreciation	849,176	5,246	854,422	553,110	3,747	556,857	296,066	1,499	297,565
G-OTX		Taxes Other Than FIT	902,403	0	902,403	775,496	0	775,496	126,907	0	126,907
TOTAL DISTRIBUTION EXPENSES			2,824,567	338,860	3,163,427	2,053,900	229,257	2,283,157	770,667	109,603	880,270
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	26,842	26,842	0	17,842	17,842	0	9,000	9,000
2	902000	Meter Reading Expenses	136,310	5,804	142,114	118,587	3,858	122,445	17,723	1,946	19,669
G-903	903XXX	Customer Records & Collection Expenses	123,556	305,730	429,286	85,961	203,219	289,180	37,595	102,511	140,106
2	904000	Uncollectible Accounts	0	148,121	148,121	0	98,456	98,456	0	49,665	49,665
2	905000	Misc Customer Accounts	0	2,985	2,985	0	1,984	1,984	0	1,001	1,001
TOTAL CUSTOMER ACCOUNTS EXPENSES			259,866	489,482	749,348	204,548	325,359	529,907	55,318	164,123	219,441
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	469,377	14,238	483,615	326,957	9,464	336,421	142,420	4,774	147,194
2	909000	Advertising	0	70,507	70,507	0	46,866	46,866	0	23,641	23,641
2	910000	Misc Customer Service & Info Exp	0	2,972	2,972	0	1,975	1,975	0	997	997
TOTAL CUSTOMER SERVICE & INFO EXP			469,377	87,717	557,094	326,957	58,305	385,262	142,420	29,412	171,832

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/29/2011
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GAS OPERATING STATEMENT		Report ID:
For Month Ended June 30, 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
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	9,426	608,844	618,270	6,568	417,168	423,736	2,858	191,676	194,534
4	921000	Office Supplies & Expenses	53	100,585	100,638	53	68,919	68,972	0	31,666	31,666
4	922000	Admin. Expenses Transferred - Credit	0	-3,216	-3,216	0	-2,204	-2,204	0	-1,012	-1,012
4	923000	Outside Services Employed	3,757	450,691	454,448	3,757	308,804	312,561	0	141,887	141,887
4	924000	Property Insurance Premium	0	30,747	30,747	0	21,067	21,067	0	9,680	9,680
4	925XXX	Injuries and Damages	0	104,397	104,397	0	71,531	71,531	0	32,866	32,866
4	926XXX	Employee Pensions and Benefits	4,630	5,657	10,287	4,630	3,876	8,506	0	1,781	1,781
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	53,059	27,017	80,076	34,116	18,512	52,628	18,943	8,505	27,448
4	930000	Miscellaneous General Expenses	1,389	60,203	61,592	361	41,250	41,611	1,028	18,953	19,981
4	931000	Rents	925	593	1,518	867	406	1,273	58	187	245
4	935000	Maintenance of General Plant	16,428	125,797	142,225	11,853	86,194	98,047	4,575	39,603	44,178
TOTAL ADMIN & GEN OPERATING EXP			89,667	1,511,315	1,600,982	62,205	1,035,523	1,097,728	27,462	475,792	503,254
G-ADP			89,939	118,787	208,726	60,750	81,390	142,140	29,189	37,397	66,586
		Depreciation									
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	126,138	126,138	0	86,427	86,427	0	39,711	39,711
99	404X32	Amortization - Intangible Distribution Plant	0	8,580	8,580	0	5,879	5,879	0	2,701	2,701
4	404X50	Amortization - Leasehold Imp (1404.60)	0	168	168	0	115	115	0	53	53
99	407025	Jackson Prairie Deferral (per WA GRC)	-50,808	0	-50,808	-50,808	0	-50,808	0	0	0
99	407X28	Decoupling Revenue Amortization	-143,603	0	-143,603	-143,603	0	-143,603	0	0	0
99	407329	Decoupling Revenue Surcharge	14,219	0	14,219	14,219	0	14,219	0	0	0
99	407335	DSIT Amortization - ID	-12,962	0	-12,962	0	0	0	-12,962	0	-12,962
G-OTX		Taxes Other than FIT	0	3,092	3,092	0	2,119	2,119	0	973	973
TOTAL ADMIN & GENERAL EXPENSES			-11,304	1,768,249	1,756,945	-55,312	1,211,569	1,156,257	44,008	556,680	600,688
TOTAL EXPENSES BEFORE FIT			16,868,838	3,028,078	19,896,916	12,045,916	2,060,052	14,105,968	4,822,922	968,026	5,790,948
NET OPERATING INCOME BEFORE FIT					-1,975,543			-1,242,129			-733,414
G-FIT		FEDERAL INCOME TAX			-1,149,498			-734,679			-414,819
G-FIT		DEFERRED FEDERAL INCOME TAX			475,669			348,179			127,490
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-3,642			-2,228			-1,414
GAS NET OPERATING INCOME					-1,298,072			-853,401			-444,671

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.470%	33.530%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.596%	32.404%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	71.430%	28.570%
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 June 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	13,063,267	0	13,063,267	9,329,445	0	9,329,445	3,733,822	0	3,733,822
1	804001	Pipeline Demand Costs	1,895,149	0	1,895,149	1,315,233	0	1,315,233	579,916	0	579,916
1	804002	Transport Variable Charges	31,474	0	31,474	21,843	0	21,843	9,631	0	9,631
6	804010	Gas Costs - Fixed Hedge	80,216	0	80,216	57,298	0	57,298	22,918	0	22,918
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	18,670	0	18,670	13,336	0	13,336	5,334	0	5,334
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	-255,268	0	-255,268	-182,338	0	-182,338	-72,930	0	-72,930
6	804700	Gas Costs - Offsystem Bookout	671,639	0	671,639	479,752	0	479,752	191,887	0	191,887
6	804711	Gas Costs - Offsystem Bookout Offset	3,196,280	0	3,196,280	2,283,103	0	2,283,103	913,177	0	913,177
6	804730	Gas Costs - Intracompany LDC Gas	-2,328,254	0	-2,328,254	-1,663,072	0	-1,663,072	-665,182	0	-665,182
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	-580,836	0	-580,836	-411,767	0	-411,767	-169,069	0	-169,069
99	805120	Gas Expense - Rate Deferrals	-224,672	0	-224,672	-126,045	0	-126,045	-98,627	0	-98,627
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			15,567,665	0	15,567,665	11,116,788	0	11,116,788	4,450,877	0	4,450,877

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	71.430%	28.570%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/29/2011
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ALLOCATION OF ACCOUNT 903 For Month Ended June 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	123,556	305,730	429,286	85,961	203,219	289,180	37,595	102,511	140,106
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	123,556	305,730	429,286	85,961	203,219	289,180	37,595	102,511	140,106

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.470%	33.530%
G-ALL	12	Net Gas Plant	100.000%	65.423%	34.577%

ALLOCATION OF ACCOUNT 908 For Month Ended June 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	20,446	14,238	34,684	10,662	9,464	20,126	9,784	4,774	14,558
99	908600	Customer Service & Info Expense	684,525	0	684,525	490,399	0	490,399	194,126	0	194,126
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-244,714	0	-244,714	-174,104	0	-174,104	-70,610	0	-70,610
99	908990	DSM Amortization	9,120	0	9,120	0	0	0	9,120	0	9,120
Total Account 908			469,377	14,238	483,615	326,957	9,464	336,421	142,420	4,774	147,194

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.470%	33.530%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 7/29/2011

PRINT TIME: 4:04 PM

FEDERAL INCOME TAXES--GAS For Month Ended June 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	17,921,373	12,863,839	5,057,534		
G-OPS	Operating & Maintenance Expense	17,926,186	12,674,874	5,251,312		
G-OPS	Book Depreciation & Amortization	1,051,038	643,626	407,412		
G-OTX	Taxes Other than FIT	919,692	787,468	132,224		
	Net Operating Income Before FIT	-1,975,543	-1,242,129	-733,414		
G-INT	Less: Monthly Interest Expense	788,195	509,860	278,335		
G-SCM	Add: Schedule M Additions	1,912,627	1,242,287	670,340		
G-SCM	Less: Schedule M Deductions	2,433,168	1,589,381	843,787		
	Taxable Net Operating Income	-3,284,279	-2,099,083	-1,185,196		
	Percent	35%	35%	35%		
	Total Federal Income Tax	-1,149,498	-734,679	-414,819		
G-DTE	Deferred FIT	475,669	348,179	127,490		
99	411400 Amortized Investment Tax Credit	3,642	2,228	1,414		
	Total FIT/Deferred FIT & ITC	-677,471	-388,728	-288,743		
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	

GAS SCHEDULE M ITEMS For Month Ended June 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)	941,359	302,833	1,244,192	615,785	208,033	823,818	325,574	94,800	420,374
12	997001	Contributions In Aid of Construction	0	128,253	128,253	0	83,907	83,907	0	44,346	44,346
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	110,483	110,483	0	75,701	75,701	0	34,782	34,782
6	997008	DSM Book Amortization	0	9,120	9,120	0	6,514	6,514	0	2,606	2,606
99	997010	Deferred Gas Credit and Refunds	-883,591	0	-883,591	-615,895	0	-615,895	-267,696	0	-267,696
4	997015	Airplane Lease Payments	0	8,099	8,099	0	5,549	5,549	0	2,550	2,550
12	997016	1992 Redemptions	0	32,589	32,589	0	21,321	21,321	0	11,268	11,268
4	997020	FAS87 Current Pension Accrual	0	267,045	267,045	0	182,974	182,974	0	84,071	84,071
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	-129,756	0	-129,756	-129,756	0	-129,756	0	0	0
12	997032	Interest Rate Swaps	0	14,276	14,276	0	9,340	9,340	0	4,936	4,936
99	997033	DSM Tariff Rider	-125,023	0	-125,023	-71,760	0	-71,760	-53,263	0	-53,263
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	1,500,040	1,500,040	0	1,041,028	1,041,028	0	459,012	459,012
99	997065	Amortization of Unbilled Revenue Add-Ins	-236,392	0	-236,392	-174,104	0	-174,104	-62,288	0	-62,288
11	997080	Book Transportation Depreciation	0	0	0	0	0	0	0	0	0
4	997081	Deferred Compensation	0	-40,844	-40,844	0	-27,985	-27,985	0	-12,859	-12,859
4	997082	Meal Disallowances	0	6,617	6,617	0	4,534	4,534	0	2,083	2,083
4	997083	Paid Time Off	0	26,888	26,888	0	18,423	18,423	0	8,465	8,465
2	997084	Customer Uncollectibles	0	-23,999	-23,999	0	-15,952	-15,952	0	-8,047	-8,047
TOTAL SCHEDULE M ADDITIONS			-428,773	2,341,400	1,912,627	-371,100	1,613,387	1,242,287	-57,673	728,013	670,340
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	1,585,649	1,585,649	0	820,788	820,788
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	21,284	0	21,284	0	0	0	21,284	0	21,284
TOTAL SCHEDULE M DEDUCTIONS			21,284	2,411,884	2,433,168	0	1,589,381	1,589,381	21,284	822,503	843,787

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.470%	33.530%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.596%	32.404%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	71.430%	28.570%
G-ALL	11	Book Depreciation	100.000%	65.892%	34.108%
G-ALL	12	Net Gas Plant	100.000%	65.423%	34.577%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended June 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	-23,325	7,944	-31,269
99	410100	Deferred Federal Income Tax Exp	401,066	284,473	116,593
		SUBTOTAL	377,741	292,417	85,324
14	411100	Deferred Federal Income Tax Expense - Allocated	15,191	-5,174	20,365
99	411100	Deferred Federal Income Tax Exp	82,737	60,936	21,801
		SUBTOTAL	97,928	55,762	42,166
		Total Deferred Federal Income Tax Expense	475,669	348,179	127,490

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	-34.058%	134.058%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended June 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	294,037,349	192,824,556	101,212,793
	Interest Deduction for FIT Calculation	9,458,345	6,118,323	3,340,022
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 June 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
		UNDERGROUND STORAGE									
1	408170	R&P Property Tax	0	14,197	14,197	0	9,853	9,853	0	4,344	4,344
		DISTRIBUTION									
99	408110	State Excise Tax	325,802	0	325,802	325,802	0	325,802	0	0	0
99	408120	Municipal Occupation & License Tax	370,404	0	370,404	308,753	0	308,753	61,651	0	61,651
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	206,045	0	206,045	140,941	0	140,941	65,104	0	65,104
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	152	0	152	0	0	0	152	0	152
		TOTAL	902,403	0	902,403	775,496	0	775,496	126,907	0	126,907
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	3,092	3,092	0	2,119	2,119	0	973	973
		TOTAL TAXES OTHER THAN FIT	902,403	17,289	919,692	775,496	11,972	787,468	126,907	5,317	132,224
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2010									
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	29,186,397		14,197	20,255,360	6.742%	10,327	8,931,037	5.516%	3,870
G-ALL		Distribution	426,672,871		206,045	276,451,724	92.018%	140,941	150,221,147	92.784%	65,104
G-ALL		General	6,476,242		3,092	3,723,680	1.240%	1,899	2,752,562	1.700%	1,193
		TOTAL	462,335,510		223,334	300,430,764	100.000%	153,167	161,904,746	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 June 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	297,226,399	46,491,661	343,718,060	192,812,090	32,058,996	224,871,086	104,414,309	14,432,665	118,846,974
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	282900	Deferred FIT - Gas Plant In Service	0	-58,424,040	-58,424,040	0	-38,222,760	-38,222,760	0	-20,201,280	-20,201,280
4	282900	Deferred FIT - Common Plant (282900 from C-DTX)	0	-5,668,082	-5,668,082	0	-3,872,032	-3,872,032	0	-1,796,050	-1,796,050
12	190180	FAS 109 ITC	0	138,999	138,999	0	90,937	90,937	0	48,062	48,062
12	283850	Gas portion of Bond Redemptions	0	-1,388,793	-1,388,793	0	-908,590	-908,590	0	-480,203	-480,203
4	190850	Gain on Sale of General Office Bldg--GAS	0	12,415	12,415	0	8,507	8,507	0	3,908	3,908
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-65,329,501	-65,329,501	0	-42,903,938	-42,903,938	0	-22,425,563	-22,425,563
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,977,358	3,977,358	0	1,753,706	1,753,706
1	164100	Gas Inventory--Jackson Prairie	0	9,948,572	9,948,572	0	6,904,309	6,904,309	0	3,044,263	3,044,263
99	186710	DSM Programs	4,560	0	4,560	0	0	0	4,560	0	4,560
4	253850	Gain on Sale of General Office Building	0	-35,406	-35,406	0	-24,259	-24,259	0	-11,147	-11,147
		TOTAL OTHER ADJUSTMENTS	4,560	15,644,230	15,648,790	0	10,857,408	10,857,408	4,560	4,786,822	4,791,382
		NET RATE BASE	297,230,959	-3,193,610	294,037,349	192,812,090	12,466	192,824,556	104,418,869	-3,206,076	101,212,793

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%	65.423%	34.577%
G-ALL	13	Net Gas General Plant	100.000%	69.402%	30.598%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS UTILITY PLANT For Month Ended June 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	7,812,411	7,812,411	0	5,352,908	5,352,908	0	2,459,503	2,459,503
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	585,533	585,533	0	401,195	401,195	0	184,338	184,338
TOTAL INTANGIBLE PLANT--SOFTWARE			1,133,431	8,438,551	9,571,982	964,981	5,781,926	6,746,907	168,450	2,656,625	2,825,075
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	13,002,753	13,002,753	0	9,023,911	9,023,911	0	3,978,842	3,978,842
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	11,330,222	11,330,222	0	7,863,174	7,863,174	0	3,467,048	3,467,048
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	1,453,709	1,453,709	0	1,008,874	1,008,874	0	444,835	444,835
TOTAL UNDERGROUND STORAGE PLANT			0	29,186,397	29,186,397	0	20,255,360	20,255,360	0	8,931,037	8,931,037
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	86,991	0	86,991	62,321	0	62,321	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	757,709	22,254	779,963	495,226	15,896	511,122	1,262,483	6,358	268,841
6	376000	Mains	214,188,563	2,512,521	216,701,084	136,642,797	1,794,694	138,437,491	77,545,766	717,827	78,263,593
6	378000	Measuring & Reg Station Equip-General	4,961,707	57,441	5,019,148	2,994,973	41,030	3,036,003	1,966,734	16,411	1,983,145
6	379000	Measuring & Reg Station Equip-City Gate	5,879,088	60,967	5,940,055	1,734,347	43,549	1,777,896	4,144,741	17,418	4,162,159
6	380000	Services	139,746,461	0	139,746,461	92,924,416	0	92,924,416	46,822,045	0	46,822,045
6	381000	Meters	61,033,148	0	61,033,148	41,002,215	0	41,002,215	20,030,933	0	20,030,933
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	2,784,670	0	2,784,670	2,185,638	0	2,185,638	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			429,502,570	2,653,183	432,155,753	278,043,031	1,895,169	279,938,200	151,459,539	758,014	152,217,553
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	4,348,950	10,448,289	14,797,239	3,368,309	7,158,959	10,527,268	980,641	3,289,330	4,269,971
4	391XXX	Office Furniture & Equipment	64,356	8,035,344	7,970,988	64,356	5,505,657	5,441,301	0	2,529,687	2,529,687
4	392XXX	Transportation Equipment	5,853,184	1,448,589	7,301,773	4,338,160	992,544	5,330,704	1,515,024	456,045	1,971,069
4	393000	Stores Equipment	155,248	265,911	421,159	114,659	182,197	296,856	40,589	83,714	124,303
4	394000	Tools, Shop & Garage Equipment	1,471,022	2,282,651	3,753,673	1,023,600	1,564,027	2,587,627	447,422	718,624	1,166,046
4	395000	Laboratory Equipment	105,765	303,853	409,618	79,769	208,194	287,963	25,996	93,659	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	1,734,899	4,182,060	5,916,959	554,010	2,865,464	3,419,474	1,180,889	1,316,596	2,497,485
4	398000	Miscellaneous Equipment	236	80,161	80,397	101	54,925	55,026	135	25,236	25,371
TOTAL GENERAL PLANT			18,320,432	28,652,567	46,972,999	13,090,303	19,632,167	32,722,470	5,230,129	9,020,400	14,250,529
TOTAL PLANT IN SERVICE			448,956,433	68,930,698	517,887,131	292,098,315	47,564,622	339,662,937	156,858,118	21,366,076	178,224,194

GAS UTILITY PLANT		Report ID:
For Month Ended June 30, 2011		G-PLT-1A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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	448,956,433	68,930,698	517,887,131	292,098,315	47,564,622	339,662,937	156,858,118	21,366,076	178,224,194
		ACCUMULATED DEPRECIATION									
G-ADP	108X05	Distribution	144,971,451	895,624	145,867,075	94,427,051	639,744	95,066,795	50,544,400	255,880	50,800,280
G-ADP	108X06	General Plant - Non-Transportation	5,644,426	5,765,038	11,409,464	4,068,593	3,950,089	8,018,682	1,575,833	1,814,949	3,390,782
G-ADP	108X07	General Plant - Transportation	1,010,700	78,034	1,088,734	724,072	53,467	777,539	286,628	24,567	311,195
G-ADP	108X08	Underground Storage	0	11,878,304	11,878,304	0	8,243,543	8,243,543	0	3,634,761	3,634,761
		TOTAL ACCUMULATED DEPRECIATION	151,626,577	18,617,000	170,243,577	99,219,716	12,886,843	112,106,559	52,406,861	5,730,157	58,137,018
		ACCUMULATED AMORTIZATION									
4	111X30	Intangible Plant--Limited-Term Plant (C-AAM)	101,594	6,937	108,531	64,646	4,753	69,399	36,948	2,184	39,132
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	0	3,454,881	3,454,881	0	2,367,215	2,367,215	0	1,087,666	1,087,666
4	111X32	Intangible Plant--PC Software (C-AAM)	0	334,684	334,684	0	229,319	229,319	0	105,365	105,365
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	1,863	25,535	27,398	1,863	17,496	19,359	0	8,039	8,039
		TOTAL ACCUMULATED AMORTIZATION	103,457	3,822,037	3,925,494	66,509	2,618,783	2,685,292	36,948	1,203,254	1,240,202
		NET GAS UTILITY PLANT	297,226,399	46,491,661	343,718,060	192,812,090	32,058,996	224,871,086	104,414,309	14,432,665	118,846,974

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%	71.430%	28.570%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended June 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	7,166	7,166	0	0
99			Utility 1	0	0	0	0
7			Utility 7	0	0	0	0
9			Utility 9	808	639	169	0
		TOTAL		7,974	7,805	169	0
99	404X31	Mainframe Software	Utility 0	13,127	13,127	0	0
99			Utility 1	0	0	0	0
7			Utility 7	570,114	412,666	111,041	46,407
8			Utility 8	21,391	0	15,097	6,294
9			Utility 9	0	0	0	0
		TOTAL		604,632	425,793	126,138	52,701
99	404X32	PC Software	Utility 0	4,198	4,198	0	0
99			Utility 1	322	0	322	0
7			Utility 7	42,400	30,691	8,258	3,451
8			Utility 8	0	0	0	0
9			Utility 9	0	0	0	0
		TOTAL		46,920	34,889	8,580	3,451
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		660,384	469,108	135,054	56,222

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: 7/29/2011

PRINT TIME: 4:05 PM

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-1A Gas North Copy
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	755,605	546,930	147,169	61,506
8	Utility 8	12,451	0	8,787	3,664
9	Utility 9	60,747	48,036	12,711	0
9	Utility 9 - Washington	14,291	11,301	2,990	0
9	Utility 9 - Idaho	34,576	27,341	7,235	0
	Total	877,670	633,608	178,892	65,170
7	403X70 Utility 7	674	488	131	55
9	Utility 9	1,213	959	254	0
	Total	1,887	1,447	385	55

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 June 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	41,149,097	41,149,097		
99	108X06	Utility 1 - Allocated	622,438		622,438	
99	108X06	Utility 1 - Washington	2,281,313		2,281,313	
99	108X06	Utility 1 - Idaho	783,786		783,786	
99	108X06	Utility 2 - Oregon	2,263,211			2,263,211
7	108X06	Utility 7	18,450,820	13,355,257	3,593,666	1,501,897
8	108X06	Utility 8	1,067,524	0	753,405	314,119
9	108X06	Utility 9	16,128,347	12,753,490	3,374,857	0
Total			82,746,536	67,257,844	11,409,465	4,079,227

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,758,056	5,758,056	0	0
99	108X07	Utility 1 - Allocated	233,084	0	233,084	0
99	108X07	Utility 1 - Washington	490,383	0	490,383	0
99	108X07	Utility 1 - Idaho	205,015	0	205,015	0
99	108X07	Utility 2 - Oregon	1,012,201	0	0	1,012,201
7	108X07	Utility 7	14,022	10,150	2,731	1,141
9	108X07	Utility 9	752,790	595,269	157,521	0
Total			8,465,551	6,363,475	1,088,734	1,013,342

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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
	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	477,164	0	0	477,164	0	0	477,164
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7		Utility 7	3,939,110	0	0	2,851,246	2,851,246	0	0	767,220	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	0	62,360	62,360	0	0	62,360
		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	4,482,434	508,665	1,576,800	2,396,969	4,482,434	0	0	0	0	0	0	0
99		Utility 1	1,874,812	0	0	0	1,874,812	1,874,812	0	0	1,874,812	0	0	1,874,812
99		Utility 2	3,285,536	0	0	0	0	0	0	0	0	3,285,536	0	3,285,536
7		Utility 7	48,012,279	0	0	34,752,728	34,752,728	0	0	9,351,352	9,351,352	0	3,908,199	3,908,199
9		Utility 9 - Wa	7,137,380	5,643,883	0	0	5,643,883	1,493,497	0	0	1,493,497	0	0	1,493,497
9		Utility 9 - Idaho	4,686,456	0	3,705,815	0	3,705,815	0	980,641	0	980,641	0	0	980,641
9		Utility 9 - Allocated	5,242,236	0	0	4,145,298	4,145,298	0	0	1,096,938	1,096,938	0	0	1,096,938
		TOTAL ACCOUNT	74,721,133	6,152,548	5,282,615	41,294,995	52,730,158	3,368,309	980,641	10,448,290	14,797,240	3,285,536	3,908,199	7,193,735
	391XXX	Office Furniture & Equipment												
99		Utility 0	2,942,362	757,348	0	2,185,014	2,942,362	0	0	0	0	0	0	0
7		Utility 7	39,793,225	0	0	28,803,530	28,803,530	0	0	7,750,526	7,750,526	0	3,239,169	3,239,169
8		Utility 8	403,567	0	0	0	0	0	0	284,817	284,817	0	118,750	118,750
		TOTAL ACCOUNT	43,139,154	757,348	0	30,988,544	31,745,892	0	0	8,035,343	8,035,343	0	3,357,919	3,357,919
	392XXX	Transportation Equipment												
99		Utility 0	16,237,766	7,354,567	2,683,216	6,199,983	16,237,766	0	0	0	0	0	0	0
99		Utility 1	6,521,526	0	0	0	6,521,526	4,063,833	1,858,514	1,099,179	6,521,526	0	0	6,521,526
99		Utility 2	2,362,872	0	0	0	2,362,872	0	0	0	0	2,362,872	0	2,362,872
7		Utility 7	496,107	0	0	359,097	359,097	0	0	96,627	96,627	0	40,383	40,383
9		Utility 9 - Wa	1,311,000	1,036,673	0	0	1,036,673	274,327	0	0	274,327	0	0	274,327
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	1,208,044	0	0	955,261	955,261	0	0	252,783	252,783	0	0	252,783
		TOTAL ACCOUNT	28,885,273	8,391,240	3,274,664	7,514,341	19,180,245	4,338,160	1,515,024	1,448,589	7,301,773	2,362,872	40,383	2,403,255

COMMON GENERAL PLANT For Month Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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	392,853	10,738	14,745	367,369	392,853	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	153,386	0	153,386	0	153,386	0	40,589	0	0	0	0	
9		Utility 9 - Allocated	1,270,781	0	0	1,004,870	1,004,870	0	0	265,911	0	0	0	
		TOTAL ACCOUNT	2,144,327	125,572	168,131	1,372,239	1,665,942	114,658	40,589	265,911	421,158	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,294,547	1,216,530	397,722	1,680,295	3,294,547	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	5,237,023	0	0	3,790,714	3,790,714	0	0	1,020,015	1,020,015	0	426,294	426,294
8		Utility 8	1,112,502	0	0	0	0	0	0	785,148	785,148	0	327,354	327,354
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	12,758,720	1,247,686	405,080	5,692,716	7,345,482	1,023,600	447,422	2,282,652	3,753,674	905,916	753,648	1,659,564
	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	158,430	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	34,971,183	16,454,675	8,415,292	10,101,216	34,971,183	0	0	0	0	0	0	0
99		Utility 1	4,340,909	0	0	0	0	2,962,105	839,312	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	41,705,158	16,977,251	8,825,054	10,989,457	36,791,762	3,100,390	947,944	776,129	4,824,463	43,834	45,099	88,933

COMMON GENERAL PLANT For Month Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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Gas North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	41,706,125	5,666,036	2,310,012	33,730,077	41,706,125	0	0	0	0	0	0	
99		Utility 1	793,304	0	0	0	0	456,864	336,440	0	793,304	0	0	
99		Utility 2	986,446	0	0	0	0	0	0	0	986,446	0	986,446	
7		Utility 7	10,304,457	0	0	7,458,675	7,458,675	0	0	2,006,999	2,006,999	0	838,783	
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	7,271,113	0	0	5,749,633	5,749,633	0	0	1,521,480	1,521,480	0	0	
		TOTAL ACCOUNT	66,487,380	6,033,148	5,501,160	46,938,385	58,472,693	554,010	1,180,889	4,182,060	5,916,959	986,446	1,111,282	2,097,728
	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	2,367	0	2,367	
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	278,738,030	40,250,865	24,014,680	149,465,861	213,731,406	13,154,657	5,230,129	28,652,567	47,037,353	8,345,848	9,623,423	17,969,271

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 June 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	29,186,397	29,186,397	0	20,255,360	20,255,360	0	8,931,037	8,931,037
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	28,713,622	28,713,622	0	19,927,254	19,927,254	0	8,786,368	8,786,368
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08	Accumulated Depreciation	0	11,878,304	11,878,304						
	403X80	Depreciation Expense	0	43,726	43,726						
JURISDICTIONAL ALLOCATION:											
1	108X08	Accumulated Depreciation	0	11,878,304	11,878,304	0	8,243,543	8,243,543	0	3,634,761	3,634,761
1	403X80	Depreciation Expense	0	43,726	43,726	0	30,346	30,346	0	13,380	13,380
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	429,502,570	2,653,183	432,155,753	278,043,031	1,895,169	279,938,200	151,459,539	758,014	152,217,553
G-PLT	374000	Less: Land and Land Rights	86,991	0	86,991	62,321	0	62,321	24,670	0	24,670
		Depreciable Distribution Plant	429,415,579	2,653,183	432,068,762	277,980,710	1,895,169	279,875,879	151,434,869	758,014	152,192,883
		Percentage		0.614%	100.000%		64.735%			34.651%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation	144,971,451	895,624	145,867,075						
	403X50	Depreciation Expense	849,176	5,246	854,422						
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	144,971,451	895,624	145,867,075	64,427,051	639,744	95,066,795	50,544,400	255,880	50,800,280
6	403X50	Depreciation Expense	849,176	5,246	854,422	553,110	3,747	556,857	296,066	1,499	297,565
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	18,320,432	28,652,567	46,972,999	13,090,303	19,632,167	32,722,470	5,230,129	9,020,400	14,250,529
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	5,853,184	1,448,589	7,301,773	4,338,160	992,544	5,330,704	1,515,024	456,045	1,971,069
		Depreciable Non-Transportation General Plant	11,800,098	26,374,398	38,174,496	8,176,482	18,071,211	26,247,693	3,623,616	8,303,187	11,926,803
		Percentage		69.089%	100.000%		21.419%			9.492%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X06	Accumulated Depreciation	5,644,426	5,765,038	11,409,464						
	403X60	Depreciation Expense	87,802	118,258	206,060						
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation - Common Allocated	2,579,327	5,765,038	8,344,365	1,787,280	3,950,089	5,737,369	792,047	1,814,949	2,606,996
4	108X06	Accumulated Depreciation - Direct	3,065,099	0	3,065,099	2,281,313	0	2,281,313	783,786	0	783,786
4	403X60	Depreciation Expense - Common Allocated	52,911	118,258	171,169	36,663	81,028	117,691	16,248	37,230	53,478
4	403X60	Depreciation Expense - WA Allocated	2,990	0	2,990	2,990	0	2,990	0	0	0
4	403X60	Depreciation Expense - ID Allocated	7,235	0	7,235	0	0	0	7,235	0	7,235
4	403X60	Depreciation Expense - Direct	24,666	0	24,666	19,513	0	19,513	5,153	0	5,153

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended June 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	5,853,184	1,448,589	7,301,773	4,338,160	992,544	5,330,704	1,515,024	456,045	1,971,069
		Percentage		19.839%	100.000%	59.412%			20.749%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
4	108X07	Accumulated Depreciation	1,010,700	78,034	1,088,734						
4	403X70	Depreciation Expense	2,137	529	2,666						
JURISDICTIONAL ALLOCATION:											
	108X07	Accumulated Depreciation - Common Allocated	315,302	78,034	393,336	233,689	53,467	287,156	81,613	24,567	106,180
	108X07	Accumulated Depreciation - Direct	695,398	0	695,398	490,383	0	490,383	205,015	0	205,015
	403X70	Depreciation Expense	2,137	529	2,666	1,584	362	1,946	553	167	720

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%	71.430%	28.570%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT
For Month Ended June 30, 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	1,848,022	0	0	1,848,022	1,848,022	0	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	0
7		Utility 7	0	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	0
		TOTAL ACCOUNT	3,175,511	0	0	2,001,473	2,001,473	964,981	168,450	40,607	1,174,038	0	0	0	0
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	1,599,248	780,242	0	819,006	1,599,248	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	0	46,440
7		Utility 7	35,460,257	0	0	25,667,198	25,667,198	0	0	6,906,594	6,906,594	0	2,886,465	0	2,886,465
8		Utility 8	1,283,481	0	0	0	0	0	0	905,817	905,817	0	377,664	0	377,664
		TOTAL ACCOUNT	38,389,426	780,242	0	26,486,204	27,266,446	0	0	7,812,411	7,812,411	46,440	3,264,129	0	3,310,569
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	256,846	0	0	256,846	256,846	0	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	0
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	0	0	1,231
7		Utility 7	2,582,226	0	0	1,869,093	1,869,093	0	0	502,940	502,940	0	210,193	0	210,193
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	0	26,373
		TOTAL ACCOUNT	2,949,268	0	0	2,125,939	2,125,939	0	0	585,532	585,532	1,231	236,566	0	237,797
		TOTAL	44,514,205	780,242	0	30,613,616	31,393,858	964,981	168,450	8,438,550	9,571,981	47,671	3,500,695	0	3,548,366

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 June 30, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Gas North Copy

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Accum Amort 111X20				
99		Utility 0	5,054,734	5,054,734	0	0
		Total	5,054,734	5,054,734	0	0
		Accum Amort 111X30				
99		Utility 0	469,708	469,708	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	36,708	0	0	36,708
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	33,151	26,214	6,937	0
		Total	539,567	495,922	6,937	36,708
		Accum Amort 111X31				
99		Utility 0	457,682	457,682	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	37,152	0	0	37,152
7		Utility 7	16,787,946	12,151,619	3,269,788	1,366,539
8		Utility 8	262,263	0	185,092	77,171
9		Utility 9	0	0	0	0
		Total	17,545,043	12,609,301	3,454,880	1,480,862
		Accum Amort 111X32				
99		Utility 0	180,186	180,186	0	0
99		Utility 1	11,531	0	11,531	0
99		Utility 2 - Oregon	352	0	0	352
7		Utility 7	1,334,383	965,866	259,898	108,619
8		Utility 8	89,628	0	63,255	26,373
9		Utility 9	0	0	0	0
		Total	1,616,080	1,146,052	334,684	135,344
		Accum Amort 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	42,236	0	0	42,236
7		Utility 7	117,276	84,888	22,342	9,546
8		Utility 8	0	0	0	0
9		Utility 9	12,870	10,177	2,693	0

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended June 30, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Gas North Copy

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Total	172,382	95,065	25,535	51,782
		Accum Amort 111X70				
99		Utility 0	432	432	0	0
		Total	432	432	0	0
TOTAL Accumulated Amortization - Common Plant			24,928,238	19,401,506	3,822,036	1,704,696

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 June 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	-27,173,023	-19,668,649	-5,292,490	-2,211,884
9	282900	Utility 9	-1,794,950	-1,419,357	-375,593	0
		Total	-28,967,973	-21,088,006	-5,668,083	-2,211,884

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%