

RESULTS OF OPERATION

AVISTA UTILITIES

PRINT DATE: 08-24-2011  
 PRINT TIME: 10:56 AM

GAS RATE OF RETURN For Month Ended July 31, 2011 Average of Monthly Averages Basis		Report ID: G-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	-1,155,124	-736,473	-418,651
		Adjustments			
		Adjusted Gas Net Operating Income	-1,155,124	-736,473	-418,651
G-APL		Gas Net Adjusted Rate Base	299,553,304	196,652,945	102,900,359
		RATE OF RETURN	-0.386%	-0.375%	-0.407%

GAS ALLOCATION PERCENTAGES For Month Ended July 31, 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	07-31-2011	222,319	147,726	74,593
		Percent		100.000%	66.448%	33.552%
3	G-OPS	Direct Distribution Operating Expense		907,970	523,103	384,867
		Percent		100.000%	57.612%	42.388%
		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		32,013,727	22,217,527	9,796,200
	G-PLT	Distribution		433,659,477	280,974,100	152,685,377
		Total Underground Storage/Dist Plant		465,673,204	303,191,627	162,481,577
5		Percent		100.000%	65.108%	34.892%
6	Input	Actual Therms Purchased	07-31-2011	6,341,628	4,112,546	2,229,082
		Percent		100.000%	64.850%	35.150%

GAS ALLOCATION PERCENTAGES For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec/Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		57,557,639	50,620,200	3,943,320	2,994,119
	Direct O & M Accts 901 - 935		57,769,575	49,717,113	14,983,974	3,068,488
	Direct O & M Accts 901 - 905 Utility 9 Only		1,276,412	787,265	489,147	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>116,603,626</b>	<b>91,124,578</b>	<b>19,416,441</b>	<b>6,062,607</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>78.149%</b>	<b>16.652%</b>	<b>5.199%</b>
	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
	<b>Total</b>		<b>61,667,942</b>	<b>48,024,227</b>	<b>9,385,883</b>	<b>4,257,832</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>77.876%</b>	<b>15.220%</b>	<b>6.904%</b>
	Number of Customers at	<b>12-31-2010</b>	678,123	358,982	223,040	96,101
	<b>Percentage</b>		<b>100.000%</b>	<b>52.937%</b>	<b>32.891%</b>	<b>14.172%</b>
	Net Direct Plant		2,417,505,829	1,947,783,110	317,785,902	151,936,817
	<b>Percentage</b>		<b>100.000%</b>	<b>80.570%</b>	<b>13.145%</b>	<b>6.285%</b>
	Total Percentages		400.000%	289.532%	77.908%	32.560%
7	Average (CD AA)		<b>100.000%</b>	<b>72.383%</b>	<b>19.477%</b>	<b>8.140%</b>

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



RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 08-24-2011  
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GAS OPERATING STATEMENT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	4,839,212	0	4,839,212	3,337,619	0	3,337,619	1,501,593	0	1,501,593
99	4812XX	Commercial - Firm & Interruptible	2,664,237	0	2,664,237	1,786,365	0	1,786,365	877,872	0	877,872
99	4813XX	Industrial-Firm	254,716	0	254,716	131,850	0	131,850	122,866	0	122,866
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-1,314,989	0	-1,314,989	-971,453	0	-971,453	-343,536	0	-343,536
99	484000	Interdepartmental Revenue	7,778	0	7,778	6,442	0	6,442	1,336	0	1,336
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>6,450,954</b>	<b>0</b>	<b>6,450,954</b>	<b>4,290,823</b>	<b>0</b>	<b>4,290,823</b>	<b>2,160,131</b>	<b>0</b>	<b>2,160,131</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483000	Sales for Resale	13,866,497	0	13,866,497	8,992,423	0	8,992,423	4,874,074	0	4,874,074
99	488000	Miscellaneous Service Revenues	2,191	0	2,191	1,067	0	1,067	1,124	0	1,124
99	489300	Transportation For Others	297,762	0	297,762	263,463	0	263,463	34,299	0	34,299
99	493000	Rent from Gas Property	211	0	211	211	0	211	0	0	0
4	495000	Other Gas Revenues	504,310	12,708	517,018	328,560	8,707	337,267	175,750	4,001	179,751
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>14,670,971</b>	<b>12,708</b>	<b>14,683,679</b>	<b>9,585,724</b>	<b>8,707</b>	<b>9,594,431</b>	<b>5,085,247</b>	<b>4,001</b>	<b>5,089,248</b>
<b>TOTAL GAS REVENUES</b>			<b>21,121,925</b>	<b>12,708</b>	<b>21,134,633</b>	<b>13,876,547</b>	<b>8,707</b>	<b>13,885,254</b>	<b>7,245,378</b>	<b>4,001</b>	<b>7,249,379</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	20,557,984	0	20,557,984	13,330,214	0	13,330,214	7,227,770	0	7,227,770
6	808XXX	Net Natural Gas Storage Transactions	-3,208,293	0	-3,208,293	-2,080,578	0	-2,080,578	-1,127,715	0	-1,127,715
6	811000	Gas Used for Products Extraction	-40,975	0	-40,975	-26,572	0	-26,572	14,403	0	-14,403
10	813000	Other Gas Expenses	0	99,768	99,768	0	67,395	67,395	0	32,373	32,373
99	813010	Gas Technology Institute (GTI) Expenses	2,534	0	2,534	1,662	0	1,662	872	0	872
<b>TOTAL PRODUCTION EXPENSES</b>			<b>17,311,250</b>	<b>99,768</b>	<b>17,411,018</b>	<b>11,224,726</b>	<b>67,395</b>	<b>11,292,121</b>	<b>6,086,524</b>	<b>32,373</b>	<b>6,118,897</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	794	794	0	551	551	0	243	243
1	824000	Other Expenses	0	26,610	26,610	0	18,467	18,467	0	8,143	8,143
1	837000	Other Equipment	0	3,219	3,219	0	2,234	2,234	0	985	985
<b>TOTAL UNDERGROUND STORAGE OP. EXP</b>			<b>0</b>	<b>30,623</b>	<b>30,623</b>	<b>0</b>	<b>21,252</b>	<b>21,252</b>	<b>0</b>	<b>9,371</b>	<b>9,371</b>
G-ADP		Depreciation Expense	0	47,881	47,881	0	33,229	33,229	0	14,652	14,652
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	15,476	15,476	0	10,740	10,740	0	4,736	4,736
<b>TOTAL UNDERGROUND STORAGE EXP</b>			<b>0</b>	<b>93,999</b>	<b>93,999</b>	<b>0</b>	<b>65,234</b>	<b>65,234</b>	<b>0</b>	<b>28,765</b>	<b>28,765</b>

RESULTS OF OPERATIONS

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GAS OPERATING STATEMENT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION</b>											
3	870000	Supervision & Engineering	14,486	58,414	72,900	13,054	33,653	46,707	1,432	24,761	26,193
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	351,401	66,681	418,082	183,909	38,416	222,325	167,492	28,265	195,757
3	875000	Measuring & Reg Sta Exp-General	3,679	94	3,773	2,891	54	2,945	788	40	828
3	876000	Measuring & Reg Sta Exp-Industrial	754	0	754	348	0	348	406	0	406
3	877000	Measuring & Reg Sta Exp-City Gate	8,348	0	8,348	3,100	0	3,100	5,248	0	5,248
3	878000	Meter & House Regulator Expenses	35,997	0	35,997	26,989	0	26,989	9,008	0	9,008
3	879000	Customer Installation Expenses	87,826	5,767	93,593	47,707	3,322	51,029	40,119	2,445	42,564
3	880000	Other Expenses	89,996	75,757	165,753	16,656	43,645	60,301	73,340	32,112	105,452
3	881000	Rents	0	621	621	0	358	358	0	263	263
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	8,789	5,675	14,464	1,773	3,269	5,042	7,016	2,406	9,422
3	887000	Mains	171,455	2,115	173,570	137,994	1,218	139,212	33,461	897	34,358
3	889000	Measuring & Reg Sta Exp-General	17,211	0	17,211	6,576	0	6,576	10,635	0	10,635
3	890000	Measuring & Reg Sta Exp-Industrial	2,710	0	2,710	2,983	0	2,983	273	0	-273
3	891000	Measuring & Reg Sta Exp-City Gate	3,981	0	3,981	4,355	0	4,355	374	0	-374
3	892000	Services	79,567	4,232	83,799	51,924	2,438	54,362	27,643	1,794	29,437
3	893000	Meters & House Regulators	31,770	56,057	87,827	22,844	32,296	55,140	8,926	23,761	32,687
3	894000	Other Equipment	0	12,352	12,352	0	7,116	7,116	0	5,236	5,236
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>907,970</b>	<b>287,765</b>	<b>1,195,735</b>	<b>523,103</b>	<b>165,785</b>	<b>688,888</b>	<b>384,867</b>	<b>121,980</b>	<b>506,847</b>
G-ADP		Depreciation	846,012	5,209	851,221	551,506	3,378	554,884	294,506	1,831	296,337
G-OTX		Taxes Other Than FIT	636,707	0	636,707	544,506	0	544,506	92,201	0	92,201
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>2,390,689</b>	<b>292,974</b>	<b>2,683,663</b>	<b>1,619,115</b>	<b>169,163</b>	<b>1,788,278</b>	<b>771,574</b>	<b>123,811</b>	<b>895,385</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	25,197	25,197	0	16,743	16,743	0	8,454	8,454
2	902000	Meter Reading Expenses	117,779	4,395	122,174	104,000	2,920	106,920	13,779	1,475	15,254
G-903	903XXX	Customer Records & Collection Expenses	79,257	308,807	388,064	57,698	205,196	262,894	21,559	103,611	125,170
2	904000	Uncollectible Accounts	0	148,010	148,010	0	98,350	98,350	0	49,660	49,660
2	905000	Misc Customer Accounts	0	4,256	4,256	0	2,828	2,828	0	1,428	1,428
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>197,036</b>	<b>490,665</b>	<b>687,701</b>	<b>161,698</b>	<b>326,037</b>	<b>487,735</b>	<b>35,338</b>	<b>164,628</b>	<b>199,966</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	318,050	12,307	330,357	198,442	8,178	206,620	119,608	4,129	123,737
2	909000	Advertising	4,820	27,222	32,042	4,820	18,088	22,908	0	9,134	9,134
2	910000	Misc Customer Service & Info Exp	0	16,854	16,854	0	11,199	11,199	0	5,655	5,655
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>322,870</b>	<b>56,383</b>	<b>379,253</b>	<b>203,262</b>	<b>37,465</b>	<b>240,727</b>	<b>119,608</b>	<b>18,918</b>	<b>138,526</b>

RESULTS OF OPERATIONS

AVISTA UTILITIES

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	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	12,208	574,917	587,125	9,440	393,922	403,362	2,768	180,995	183,763
4	921000	Office Supplies & Expenses	29	90,997	91,026	29	62,349	62,378	0	28,648	28,648
4	922000	Admin. Expenses Transferred - Credit	0	-2,655	-2,655	0	-1,819	-1,819	0	-836	-836
4	923000	Outside Services Employed	188	257,349	257,537	188	176,330	176,518	0	81,019	81,019
4	924000	Property Insurance Premium	0	21,874	21,874	0	14,988	14,988	0	6,886	6,886
4	925XXX	Injuries and Damages	157	85,220	85,377	157	58,391	58,548	0	26,829	26,829
4	926XXX	Employee Pensions and Benefits	4,630	8,582	13,212	4,630	5,880	10,510	0	2,702	2,702
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	62,884	20,890	83,774	40,871	14,313	55,184	22,013	6,577	28,590
4	930000	Miscellaneous General Expenses	4,653	19,192	23,845	3,769	13,150	16,919	884	6,042	6,926
4	931000	Rents	925	12,592	13,517	867	8,628	9,495	58	3,964	4,022
4	935000	Maintenance of General Plant	14,813	127,061	141,874	10,372	87,060	97,432	4,441	40,001	44,442
TOTAL ADMIN & GEN OPERATING EXP			100,487	1,216,019	1,316,506	70,323	833,192	903,515	30,164	382,827	412,991
G-ADP		Depreciation	90,043	120,716	210,759	60,729	82,712	143,441	29,314	38,004	67,318
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	123,784	123,784	0	84,814	84,814	0	38,970	38,970
99	404X32	Amortization - Intangible Distribution Plant	0	8,471	8,471	0	5,804	5,804	0	2,667	2,667
4	404X50	Amortization - Leasehold Imp (1404.60)	0	168	168	0	115	115	0	53	53
99	407025	Jackson Prairie Deferral (per WA GRC)	78,083	0	78,083	78,083	0	78,083	0	0	0
99	407X28	Decoupling Revenue Amortization	10,316	0	10,316	10,316	0	10,316	0	0	0
99	407329	Decoupling Revenue Surcharge	10,497	0	10,497	10,497	0	10,497	0	0	0
99	407335	DSIT Amortization - ID	-11,704	0	-11,704	0	0	0	-11,704	0	-11,704
99	407425	Jackson Prairie Deferral (per WA GRC)	-109,685	0	-109,685	-109,685	0	-109,685	0	0	0
G-OTX		Taxes Other than FIT	0	3,074	3,074	0	2,106	2,106	0	968	968
TOTAL ADMIN & GENERAL EXPENSES			170,281	1,472,401	1,642,682	122,188	1,008,859	1,131,047	48,093	463,542	511,635
TOTAL EXPENSES BEFORE FIT			20,392,126	2,506,190	22,898,316	13,330,989	1,674,153	15,005,142	7,061,137	832,037	7,893,174
NET OPERATING INCOME BEFORE FIT					-1,763,683			-1,119,888			-643,795
G-FIT		FEDERAL INCOME TAX			-1,532,638			-1,029,667			-502,971
G-FIT		DEFERRED FEDERAL INCOME TAX			927,721			648,480			279,241
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-3,642			-2,228			-1,414
GAS NET OPERATING INCOME					-1,155,124			-736,473			-418,651

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.448%	33.552%
G-ALL	3	Direct Distribution Operating Expense	100.000%	57.612%	42.388%

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GAS OPERATING STATEMENT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%		68.518%		31.482%			
G-ALL	6	Actual Therms Purchased		100.000%		64.850%		35.150%			
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 July 31, 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	18,511,278	0	18,511,278	12,005,145	0	12,005,145	6,506,133	0	6,506,133
1	804001	Pipeline Demand Costs	2,112,257	0	2,112,257	1,465,906	0	1,465,906	646,351	0	646,351
1	804002	Transport Variable Charges	34,226	0	34,226	23,753	0	23,753	10,473	0	10,473
6	804010	Gas Costs - Fixed Hedge	-54,791	0	-54,791	-35,532	0	-35,532	-19,259	0	-19,259
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	22,236	0	22,236	14,420	0	14,420	7,816	0	7,816
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	129,861	0	129,861	84,215	0	84,215	45,646	0	45,646
6	804700	Gas Costs - Offsystem Bookout	151,984	0	151,984	98,562	0	98,562	53,422	0	53,422
6	804711	Gas Costs - Offsystem Bookout Offset	-3,841,019	0	-3,841,019	-2,490,901	0	-2,490,901	-1,350,118	0	-1,350,118
6	804730	Gas Costs - Intracompany LDC Gas	4,790,122	0	4,790,122	3,106,394	0	3,106,394	1,683,728	0	1,683,728
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	-435,376	0	-435,376	-280,245	0	-280,245	-155,131	0	-155,131
99	805120	Gas Expense - Rate Deferrals	-862,794	0	-862,794	-661,503	0	-661,503	-201,291	0	-201,291
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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>20,557,984</b>	<b>0</b>	<b>20,557,984</b>	<b>13,330,214</b>	<b>0</b>	<b>13,330,214</b>	<b>7,227,770</b>	<b>0</b>	<b>7,227,770</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	64.850%	35.150%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 08-24-2011

PRINT TIME: 10:56 AM

ALLOCATION OF ACCOUNT 903 For Month Ended July 31, 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	79,257	308,807	388,064	57,698	205,196	262,894	21,559	103,611	125,170
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			79,257	308,807	388,064	57,698	205,196	262,894	21,559	103,611	125,170

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.448%	33.552%
G-ALL	12	Net Gas Plant	100.000%	65.465%	34.535%

ALLOCATION OF ACCOUNT 908 For Month Ended July 31, 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	16,132	12,307	28,439	10,373	8,178	18,551	5,759	4,129	9,888
99	908600	Customer Service & Info Expense	398,812	0	398,812	263,147	0	263,147	135,665	0	135,665
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-96,894	0	-96,894	-75,078	0	-75,078	-21,816	0	-21,816
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	318,050	12,307	330,357	198,442	8,178	206,620	119,608	4,129	123,737

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.448%	33.552%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 08-24-2011

PRINT TIME: 10:56 AM

FEDERAL INCOME TAXES--GAS For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: G-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	21,134,633	13,885,254	7,249,379
G-OPS	Operating & Maintenance Expense	21,020,836	13,634,238	7,386,598
G-OPS	Book Depreciation & Amortization	1,222,223	813,552	408,671
G-OTX	Taxes Other than FIT	655,257	557,352	97,905
	Net Operating Income Before FIT	-1,763,683	-1,119,888	-643,795
G-INT	Less: Monthly Interest Expense	802,959	519,983	282,976
G-SCM	Add: Schedule M Additions	613,952	287,877	326,075
G-SCM	Less: Schedule M Deductions	2,426,275	1,589,911	836,364
	Taxable Net Operating Income	-4,378,965	-2,941,905	-1,437,060
	Percent	35%	35%	35%
	Total Federal Income Tax	-1,532,638	-1,029,667	-502,971
G-DTE	Deferred FIT	927,721	648,480	279,241
99	411400 Amortized Investment Tax Credit	-3,642	-2,228	-1,414
	Total FIT/Deferred FIT & ITC	-608,559	-383,415	-225,144
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended July 31, 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)	938,299	306,417	1,244,716	614,160	210,181	824,341	324,139	96,236	420,375
12	997001	Contributions In Aid of Construction	0	128,253	128,253	0	83,961	83,961	0	44,292	44,292
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	62,697	62,697	0	42,959	42,959	0	19,738	19,738
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	-1,329,771	0	-1,329,771	-973,350	0	-973,350	-356,421	0	-356,421
4	997015	Airplane Lease Payments	0	8,136	8,136	0	5,575	5,575	0	2,561	2,561
12	997016	1992 Redemptions	0	31,628	31,628	0	20,705	20,705	0	10,923	10,923
4	997020	FAS87 Current Pension Accrual	0	227,161	227,161	0	155,646	155,646	0	71,515	71,515
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	20,474	0	20,474	20,474	0	20,474	0	0	0
12	997032	Interest Rate Swaps	0	14,276	14,276	0	9,346	9,346	0	4,930	4,930
99	997033	DSM Tariff Rider	-118,512	0	-118,512	-120,103	0	-120,103	1,591	0	1,591
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	-94,207	0	-94,207	-75,078	0	-75,078	-19,129	0	-19,129
11	997080	Book Transportation Depreciation	0	0	0	0	0	0	0	0	0
4	997081	Deferred Compensation	0	-48,652	-48,652	0	-33,335	-33,335	0	-15,317	-15,317
4	997082	Meal Disallowances	0	5,852	5,852	0	4,010	4,010	0	1,842	1,842
4	997083	Paid Time Off	0	-24,703	-24,703	0	-16,926	-16,926	0	-7,777	-7,777
2	997084	Customer Uncollectibles	0	-18,026	-18,026	0	-11,978	-11,978	0	-6,048	-6,048
TOTAL SCHEDULE M ADDITIONS			-579,087	1,193,039	613,952	-529,267	817,144	287,877	-49,820	375,895	326,075
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	1,586,179	1,586,179	0	820,258	820,258
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	14,391	0	14,391	0	0	0	14,391	0	14,391
TOTAL SCHEDULE M DEDUCTIONS			14,391	2,411,884	2,426,275	0	1,589,911	1,589,911	14,391	821,973	836,364

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.448%	33.552%
G-ALL	3	Direct Distribution Operating Expense	100.000%	57.612%	42.388%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	64.850%	35.150%
G-ALL	11	Book Depreciation	100.000%	65.914%	34.086%
G-ALL	12	Net Gas Plant	100.000%	65.465%	34.535%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended July 31, 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	357,710	226,795	130,915
99	410100	Deferred Federal Income Tax Exp	503,150	373,922	129,228
		SUBTOTAL	860,860	600,717	260,143
14	411100	Deferred Federal Income Tax Expense - Allocated	33,889	21,486	12,403
99	411100	Deferred Federal Income Tax Exp	32,972	26,277	6,695
		SUBTOTAL	66,861	47,763	19,098
		Total Deferred Federal Income Tax Expense	927,721	648,480	279,241

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	63.402%	36.598%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended July 31, 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	299,553,304	196,652,945	102,900,359
	Interest Deduction for FIT Calculation	9,635,510	6,239,798	3,395,712
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 July 31, 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	15,476	15,476	0	10,740	10,740	0	4,736	4,736
		DISTRIBUTION									
99	408110	State Excise Tax	211,289	0	211,289	211,289	0	211,289	0	0	0
99	408120	Municipal Occupation & License Tax	237,176	0	237,176	193,190	0	193,190	43,986	0	43,986
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	204,784	0	204,784	140,027	0	140,027	64,757	0	64,757
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-16,542	0	-16,542	0	0	0	-16,542	0	-16,542
		TOTAL	636,707	0	636,707	544,506	0	544,506	92,201	0	92,201
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	3,074	3,074	0	2,106	2,106	0	968	968
		TOTAL TAXES OTHER THAN FIT	636,707	18,550	655,257	544,506	12,846	557,352	92,201	5,704	97,905
		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	32,013,727		15,476	22,217,527	7.347%	11,253	9,796,200	6.018%	4,223
G-ALL		Distribution	426,672,871		204,784	276,451,724	91.421%	140,027	150,221,147	92.290%	64,757
G-ALL		General	6,476,242		3,074	3,723,680	1.232%	1,887	2,752,562	1.692%	1,187
		TOTAL	465,162,840		223,334	302,392,931	100.000%	153,167	162,769,909	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 July 31, 2011 Average of Monthly Averages Basis	Report ID: G-APL-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	298,002,618	49,234,702	347,237,320	193,472,852	33,847,407	227,320,259	104,529,766	15,387,295	119,917,061
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	282900	Deferred FIT - Gas Plant In Service	0	-58,757,723	-58,757,723	0	-38,465,743	-38,465,743	0	-20,291,980	-20,291,980
4	282900	Deferred FIT - Common Plant (282900 from C-DTX)	0	-5,984,626	-5,984,626	0	-4,089,041	-4,089,041	0	-1,895,585	-1,895,585
12	190180	FAS 109 ITC	0	137,038	137,038	0	89,712	89,712	0	47,326	47,326
12	283850	Gas portion of Bond Redemptions	0	-1,377,555	-1,377,555	0	-901,816	-901,816	0	-475,739	-475,739
4	190850	Gain on Sale of General Office Bldg--GAS	0	10,509	10,509	0	7,201	7,201	0	3,308	3,308
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-65,972,357	-65,972,357	0	-43,359,687	-43,359,687	0	-22,612,670	-22,612,670
		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	12,587,236	12,587,236	0	8,735,542	8,735,542	0	3,851,694	3,851,694
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
4	253850	Gain on Sale of General Office Building	0	-29,959	-29,959	0	-20,527	-20,527	0	-9,432	-9,432
		TOTAL OTHER ADJUSTMENTS	0	18,288,341	18,288,341	0	12,692,373	12,692,373	0	5,595,968	5,595,968
		NET RATE BASE	298,002,618	1,550,686	299,553,304	193,472,852	3,180,093	196,652,945	104,529,766	-1,629,407	102,900,359

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%	65.465%	34.535%
G-ALL	13	Net Gas General Plant	100.000%	69.415%	30.585%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS UTILITY PLANT For Month Ended July 31, 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	7,879,453	7,879,453	0	5,398,844	5,398,844	0	2,480,609	2,480,609
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	590,010	590,010	0	404,263	404,263	0	185,747	185,747
TOTAL INTANGIBLE PLANT--SOFTWARE			1,133,431	8,510,070	9,643,501	964,981	5,830,930	6,795,911	168,450	2,679,140	2,847,590
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	15,834,013	15,834,013	0	10,988,805	10,988,805	0	4,845,208	4,845,208
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	11,322,932	11,322,932	0	7,858,115	7,858,115	0	3,464,817	3,464,817
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	1,457,069	1,457,069	0	1,011,206	1,011,206	0	445,863	445,863
TOTAL UNDERGROUND STORAGE PLANT			0	32,013,727	32,013,727	0	22,217,527	22,217,527	0	9,796,200	9,796,200
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	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	757,323	22,254	779,577	494,779	14,432	509,211	262,544	7,822	270,366
6	376000	Mains	214,769,585	2,512,521	217,282,106	137,104,127	1,629,370	138,733,497	77,665,458	883,151	78,548,609
6	378000	Measuring & Reg Station Equip-General	4,962,169	57,440	5,019,609	2,995,741	37,250	3,032,991	1,966,428	20,190	1,986,618
6	379000	Measuring & Reg Station Equip-City Gate	5,879,803	60,967	5,940,770	1,735,062	39,537	1,774,599	4,144,741	21,430	4,166,171
6	380000	Services	140,474,240	0	140,474,240	93,558,880	0	93,558,880	46,915,360	0	46,915,360
6	381000	Meters	61,225,259	0	61,225,259	41,113,843	0	41,113,843	20,111,416	0	20,111,416
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			431,006,295	2,653,182	433,659,477	279,253,511	1,720,589	280,974,100	151,752,784	932,593	152,685,377
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	4,229,156	10,467,470	14,696,626	3,243,488	7,172,101	10,415,589	985,668	3,295,369	4,281,037
4	391XXX	Office Furniture & Equipment	0	8,163,450	8,163,450	0	5,593,433	5,593,433	0	2,570,017	2,570,017
4	392XXX	Transportation Equipment	5,841,780	1,427,459	7,269,239	4,341,736	978,066	5,319,802	1,500,044	449,393	1,949,437
4	393000	Stores Equipment	155,248	268,207	423,455	114,659	183,770	298,429	40,589	84,437	125,026
4	394000	Tools, Shop & Garage Equipment	1,471,022	2,291,833	3,762,855	1,023,600	1,570,318	2,593,918	447,422	721,515	1,168,937
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	1,720,441	4,215,972	5,936,413	544,858	2,888,700	3,433,558	1,175,583	1,327,272	2,502,855
4	398000	Miscellaneous Equipment	236	80,161	80,397	101	54,925	55,026	135	25,236	25,371
TOTAL GENERAL PLANT			18,239,132	28,824,114	47,063,246	13,024,262	19,749,707	32,773,969	5,214,870	9,074,407	14,289,277
TOTAL PLANT IN SERVICE			450,378,858	72,001,093	522,379,951	293,242,754	49,518,753	342,761,507	157,136,104	22,482,340	179,618,444

GAS UTILITY PLANT For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0	157,136,104	22,482,340	179,618,444
		ACCUMULATED DEPRECIATION												
G-ADP	108X05	Distribution	145,664,012	896,953	146,560,965	94,956,849	581,674	95,538,523	50,707,163	315,279	51,022,442			
G-ADP	108X06	General Plant - Non-Transportation	5,688,580	5,915,365	11,603,945	4,097,811	4,053,090	8,150,901	1,590,769	1,862,275	3,453,044			
G-ADP	108X07	General Plant - Transportation	917,947	74,086	992,033	646,807	50,762	697,569	271,140	23,324	294,464			
G-ADP	108X08	Underground Storage	0	11,924,127	11,924,127	0	8,275,344	8,275,344	0	3,648,783	3,648,783			
		TOTAL ACCUMULATED DEPRECIATION	152,270,539	18,810,531	171,081,070	99,701,467	12,960,870	112,662,337	52,569,072	5,849,661	58,418,733			
		ACCUMULATED AMORTIZATION												
4	111X30	Intangible Plant--Limited-Term Plant (C-AAM)	103,838	7,106	110,944	66,572	4,869	71,441	37,266	2,237	39,503			
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	0	3,579,842	3,579,842	0	2,452,836	2,452,836	0	1,127,006	1,127,006			
4	111X32	Intangible Plant--PC Software (C-AAM)	0	343,209	343,209	0	235,160	235,160	0	108,049	108,049			
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	1,863	25,703	27,566	1,863	17,611	19,474	0	8,092	8,092			
		TOTAL ACCUMULATED AMORTIZATION	105,701	3,955,860	4,061,561	68,435	2,710,476	2,778,911	37,266	1,245,384	1,282,650			
		NET GAS UTILITY PLANT	298,002,618	49,234,702	347,237,320	193,472,852	33,847,407	227,320,259	104,529,766	15,387,295	119,917,061			

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%	64.850%	35.150%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended July 31, 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	13,184	13,184	0	0
99			Utility 1	0	0	0	0
7			Utility 7	557,350	403,427	108,555	45,368
8			Utility 8	21,578	0	15,229	6,349
9			Utility 9	0	0	0	0
		TOTAL		592,112	416,611	123,784	51,717
99	404X32	PC Software	Utility 0	4,129	4,129	0	0
99			Utility 1	257	0	257	0
7			Utility 7	42,167	30,522	8,213	3,432
8			Utility 8	0	0	0	0
9			Utility 9	0	0	0	0
		TOTAL		46,553	34,651	8,470	3,432
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		647,497	459,688	132,590	55,219

ALLOCATION RATIOS:

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

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

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	765,939	554,410	149,182	62,347
8	Utility 8	12,466	0	8,798	3,668
9	Utility 9	61,120	48,331	12,789	0
9	Utility 9 - Washington	14,317	11,321	2,996	0
9	Utility 9 - Idaho	34,614	27,371	7,243	0
	Total	888,456	641,433	181,008	66,015
7	403X70 Utility 7	536	388	104	44
9	Utility 9	1,213	959	254	0
	Total	1,749	1,347	358	44

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 July 31, 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	41,137,418	41,137,418		
99	108X06	Utility 1 - Allocated	625,415		625,415	
99	108X06	Utility 1 - Washington	2,292,785		2,292,785	
99	108X06	Utility 1 - Idaho	784,016		784,016	
99	108X06	Utility 2 - Oregon	2,285,055			2,285,055
7	108X06	Utility 7	19,211,592	13,905,926	3,741,842	1,563,824
8	108X06	Utility 8	1,079,982	0	762,197	317,785
9	108X06	Utility 9	16,237,467	12,839,777	3,397,690	0
Total			83,653,730	67,883,121	11,603,945	4,166,664

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,724,977	5,724,977	0	0
99	108X07	Utility 1 - Allocated	225,013	0	225,013	0
99	108X07	Utility 1 - Washington	421,466	0	421,466	0
99	108X07	Utility 1 - Idaho	193,288	0	193,288	0
99	108X07	Utility 2 - Oregon	956,026	0	0	956,026
7	108X07	Utility 7	15,440	11,176	3,007	1,257
9	108X07	Utility 9	713,301	564,043	149,258	0
Total			8,249,511	6,300,196	992,032	957,283

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 July 31, 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	0	477,164	0	0	477,164	0	0	0
99	Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7	Utility 7	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	0
9	Utility 9 - Idaho	437,224	0	345,735	0	345,735	0	91,489	0	91,489	0	0	0
9	Utility 9 - Allocated	298,015	0	0	235,655	235,655	0	0	62,360	62,360	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>6,218,979</b>	<b>372,214</b>	<b>447,642</b>	<b>3,109,675</b>	<b>3,929,531</b>	<b>575,660</b>	<b>91,489</b>	<b>829,580</b>	<b>1,496,729</b>	<b>472,075</b>	<b>320,644</b>	<b>792,719</b>
	390XXX Structures & Improvements												
99	Utility 0	3,988,987	1,245	1,589,741	2,398,001	3,988,987	0	0	0	0	0	0	0
99	Utility 1	1,746,462	0	0	0	0	1,746,462	0	0	1,746,462	0	0	0
99	Utility 2	3,285,536	0	0	0	0	0	0	0	0	3,285,536	0	3,285,536
7	Utility 7	48,110,753	0	0	34,824,007	34,824,007	0	0	9,370,531	9,370,531	0	3,916,215	3,916,215
9	Utility 9 - Wa	7,154,242	5,657,217	0	0	5,657,217	1,497,025	0	0	1,497,025	0	0	0
9	Utility 9 - Idaho	4,710,481	0	3,724,813	0	3,724,813	0	985,668	0	985,668	0	0	0
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	0
	<b>TOTAL ACCOUNT</b>	<b>74,238,697</b>	<b>5,658,462</b>	<b>5,314,554</b>	<b>41,367,306</b>	<b>52,340,322</b>	<b>3,243,487</b>	<b>985,668</b>	<b>10,467,469</b>	<b>14,696,624</b>	<b>3,285,536</b>	<b>3,916,215</b>	<b>7,201,751</b>
	391XXX Office Furniture & Equipment												
99	Utility 0	3,118,921	933,849	0	2,185,072	3,118,921	0	0	0	0	0	0	0
7	Utility 7	40,450,958	0	0	29,279,617	29,279,617	0	0	7,878,633	7,878,633	0	3,292,708	3,292,708
8	Utility 8	403,567	0	0	0	0	0	0	284,817	284,817	0	118,750	118,750
	<b>TOTAL ACCOUNT</b>	<b>43,973,446</b>	<b>933,849</b>	<b>0</b>	<b>31,464,689</b>	<b>32,398,538</b>	<b>0</b>	<b>0</b>	<b>8,163,450</b>	<b>8,163,450</b>	<b>0</b>	<b>3,411,458</b>	<b>3,411,458</b>
	392XXX Transportation Equipment												
99	Utility 0	16,154,618	7,323,369	2,650,841	6,180,408	16,154,618	0	0	0	0	0	0	0
99	Utility 1	6,499,158	0	0	0	0	4,072,090	1,343,534	1,083,534	6,499,158	0	0	0
99	Utility 2	2,360,202	0	0	0	0	0	0	0	0	2,360,202	0	2,360,202
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	1,288,635	1,018,988	0	0	1,018,988	269,647	0	0	269,647	0	0	0
9	Utility 9 - Idaho	747,958	0	591,448	0	591,448	0	156,510	0	156,510	0	0	0
9	Utility 9 - Allocated	1,181,834	0	0	934,535	934,535	0	0	247,299	247,299	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>28,728,512</b>	<b>8,342,357</b>	<b>3,242,289</b>	<b>7,474,040</b>	<b>19,058,686</b>	<b>4,341,737</b>	<b>1,500,044</b>	<b>1,427,460</b>	<b>7,269,241</b>	<b>2,360,202</b>	<b>40,383</b>	<b>2,400,585</b>

COMMON GENERAL PLANT For Month Ended July 31, 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
	393000	Stores Equipment												
99		Utility 0	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		Utility 1	84,271	0	0	0	0	84,271	0	0	0	0	0	
99		Utility 2	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
9		Utility 9 - Wa	145,220	114,833	0	0	114,833	30,387	0	0	0	0	0	
9		Utility 9 - Idaho	193,975	0	153,386	0	153,386	0	40,589	0	0	0	0	
9		Utility 9 - Allocated	1,281,757	0	0	1,013,549	1,013,549	0	0	268,208	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,157,779</b>	<b>125,572</b>	<b>168,131</b>	<b>1,383,394</b>	<b>1,677,097</b>	<b>114,658</b>	<b>40,589</b>	<b>268,208</b>	<b>423,455</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,327,224	1,216,530	397,722	1,712,972	3,327,224	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	
99		Utility 2	905,916	0	0	0	0	0	0	0	0	905,916	905,916	
7		Utility 7	5,271,483	0	0	3,815,657	3,815,657	0	0	1,026,727	1,026,727	0	429,099	
8		Utility 8	1,116,000	0	0	0	0	0	0	787,617	787,617	0	328,383	
9		Utility 9 - Wa	39,401	31,156	0	0	31,156	8,245	0	0	8,245	0	0	
9		Utility 9 - Idaho	9,305	0	7,358	0	7,358	0	1,947	0	1,947	0	0	
9		Utility 9 - Allocated	280,376	0	0	221,707	221,707	0	0	58,669	58,669	0	0	
		<b>TOTAL ACCOUNT</b>	<b>12,829,355</b>	<b>1,247,686</b>	<b>405,080</b>	<b>5,750,336</b>	<b>7,403,102</b>	<b>1,023,600</b>	<b>447,422</b>	<b>2,291,833</b>	<b>3,762,855</b>	<b>905,916</b>	<b>757,482</b>	<b>1,663,398</b>
	395000	Laboratory Equipment												
99		Utility 0	1,127,659	182,826	104,126	840,707	1,127,659	0	0	0	0	0	0	
99		Utility 1	236,462	0	0	0	0	76,951	25,096	134,415	236,462	0	0	
99		Utility 2	229,575	0	0	0	0	0	0	0	0	229,575	229,575	
7		Utility 7	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	28,951	
8		Utility 8	82,522	0	0	0	0	0	0	58,240	58,240	0	24,282	
9		Utility 9 - Wa	13,467	10,649	0	0	10,649	2,818	0	0	2,818	0	0	
9		Utility 9 - Idaho	4,299	0	3,399	0	3,399	0	900	0	900	0	0	
9		Utility 9 - Allocated	200,354	0	0	158,430	158,430	0	0	41,924	41,924	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,250,002</b>	<b>193,475</b>	<b>107,525</b>	<b>1,256,577</b>	<b>1,557,577</b>	<b>79,769</b>	<b>25,996</b>	<b>303,852</b>	<b>409,617</b>	<b>229,575</b>	<b>53,233</b>	<b>282,808</b>
	396XXX	Power Operated Equipment												
99		Utility 0	34,721,207	16,329,863	8,316,991	10,074,353	34,721,207	0	0	0	0	0	0	
99		Utility 1	4,340,909	0	0	0	0	2,962,105	839,512	539,292	4,340,909	0	0	
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
7		Utility 7	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	
9		Utility 9 - Wa	660,861	522,576	0	0	522,576	138,285	0	0	138,285	0	0	
9		Utility 9 - Idaho	518,194	0	409,762	0	409,762	0	108,432	0	108,432	0	0	
9		Utility 9 - Allocated	616,140	0	0	487,213	487,213	0	0	128,927	128,927	0	0	
		<b>TOTAL ACCOUNT</b>	<b>41,455,182</b>	<b>16,852,439</b>	<b>8,726,753</b>	<b>10,962,594</b>	<b>36,541,786</b>	<b>3,100,390</b>	<b>947,944</b>	<b>776,129</b>	<b>4,824,463</b>	<b>43,834</b>	<b>45,099</b>	<b>88,933</b>

COMMON GENERAL PLANT For Month Ended July 31, 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	41,662,361	5,703,497	2,308,764	33,650,100	41,662,361	0	0	0	0	0	0	0
99		Utility 1	778,846	0	0	0	0	447,712	331,134	0	778,846	0	0	0
99		Utility 2	986,446	0	0	0	0	0	0	0	0	986,446	0	986,446
7		Utility 7	10,417,445	0	0	7,540,459	7,540,459	0	0	2,029,006	2,029,006	0	847,980	847,980
8		Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	272,499
9		Utility 9 - Wa	464,258	367,112	0	0	367,112	97,146	0	0	97,146	0	0	0
9		Utility 9 - Idaho	4,035,597	0	3,191,148	0	3,191,148	0	844,449	0	844,449	0	0	0
9		Utility 9 - Allocated	7,328,008	0	0	5,794,622	5,794,622	0	0	1,533,386	1,533,386	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>66,599,041</b>	<b>6,070,609</b>	<b>5,499,912</b>	<b>46,985,181</b>	<b>58,555,702</b>	<b>544,858</b>	<b>1,175,583</b>	<b>4,215,973</b>	<b>5,936,414</b>	<b>986,446</b>	<b>1,120,479</b>	<b>2,106,925</b>
	398000	Miscellaneous Equipment												
99		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	0	0	0
99		Utility 2	2,367	0	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	33,016
9		Utility 9 - Wa	484	383	0	0	383	101	0	0	101	0	0	0
9		Utility 9 - Idaho	645	0	510	0	510	0	135	0	135	0	0	0
9		Utility 9 - Allocated	5,559	0	0	4,396	4,396	0	0	1,163	1,163	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>427,904</b>	<b>383</b>	<b>2,809</b>	<b>308,932</b>	<b>312,124</b>	<b>101</b>	<b>135</b>	<b>80,161</b>	<b>80,397</b>	<b>2,367</b>	<b>33,016</b>	<b>35,383</b>
		<b>TOTAL GENERAL PLANT</b>	<b>278,878,897</b>	<b>39,797,046</b>	<b>23,914,695</b>	<b>150,062,724</b>	<b>213,774,465</b>	<b>13,024,260</b>	<b>5,214,870</b>	<b>28,824,115</b>	<b>47,063,245</b>	<b>8,343,178</b>	<b>9,698,009</b>	<b>18,041,187</b>

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 July 31, 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
<b>UNDERGROUND STORAGE PLANT:</b>											
G-PLT		Plant in Service	0	32,013,727	32,013,727	0	22,217,527	22,217,527	0	9,796,200	9,796,200
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	31,540,952	31,540,952	0	21,889,421	21,889,421	0	9,651,531	9,651,531
		Percentage		100.000%	100.000%	0.000%			0.000%		
<b>ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:</b>											
	108X08	Accumulated Depreciation	0	11,924,127	11,924,127	0	8,275,344	8,275,344	0	3,648,783	3,648,783
	403X80	Depreciation Expense	0	47,881	47,881	0	33,229	33,229	0	14,652	14,652
<b>JURISDICTIONAL ALLOCATION:</b>											
1	108X08	Accumulated Depreciation	0	11,924,127	11,924,127	0	8,275,344	8,275,344	0	3,648,783	3,648,783
1	403X80	Depreciation Expense	0	47,881	47,881	0	33,229	33,229	0	14,652	14,652
<b>DISTRIBUTION PLANT:</b>											
G-PLT		Plant in Service	431,006,295	2,653,182	433,659,477	279,253,511	1,720,589	280,974,100	151,752,784	932,593	152,685,377
G-PLT	374000	Less: Land and Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
		Depreciable Distribution Plant	430,917,282	2,653,182	433,570,464	279,189,168	1,720,589	280,909,757	151,728,114	932,593	152,660,707
		Percentage		0.612%	100.000%	64.790%			34.598%		
<b>ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:</b>											
	108X05	Accumulated Depreciation	145,664,012	896,953	146,560,965	94,956,849	581,674	95,538,523	50,707,163	315,279	51,022,442
	403X50	Depreciation Expense	846,012	5,209	851,221	551,506	3,378	554,884	294,506	1,831	296,337
<b>JURISDICTIONAL ALLOCATION:</b>											
6	108X05	Accumulated Depreciation	145,664,012	896,953	146,560,965	94,956,849	581,674	95,538,523	50,707,163	315,279	51,022,442
6	403X50	Depreciation Expense	846,012	5,209	851,221	551,506	3,378	554,884	294,506	1,831	296,337
<b>GENERAL PLANT--NON-TRANSPORTATION</b>											
G-PLT		Plant in Service	18,239,132	28,824,114	47,063,246	13,024,262	19,749,707	32,773,969	5,214,870	9,074,407	14,289,277
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	5,841,780	1,427,459	7,269,239	4,341,736	978,066	5,319,802	1,500,044	449,393	1,949,437
		Depreciable Non-Transportation General Plant	11,730,202	26,567,075	38,297,277	8,106,865	18,203,229	26,310,094	3,623,337	8,363,846	11,987,183
		Percentage		69.371%	100.000%	21.168%			9.461%		
<b>ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:</b>											
	108X06	Accumulated Depreciation	5,688,580	5,915,365	11,603,945	1,805,026	4,053,090	5,858,116	806,753	1,862,275	2,669,028
	403X60	Depreciation Expense	87,925	120,199	208,124	2,292,785	0	2,292,785	784,016	0	784,016
<b>JURISDICTIONAL ALLOCATION:</b>											
4	108X06	Accumulated Depreciation - Common Allocated	2,611,779	5,915,365	8,527,144	1,805,026	4,053,090	5,858,116	806,753	1,862,275	2,669,028
4	108X06	Accumulated Depreciation - Direct	3,076,801	0	3,076,801	2,292,785	0	2,292,785	784,016	0	784,016
4	403X60	Depreciation Expense - Common Allocated	53,071	120,199	173,270	36,678	82,358	119,036	16,393	37,841	54,234
4	403X60	Depreciation Expense - WA Allocated	2,996	0	2,996	2,996	0	2,996	0	0	0
4	403X60	Depreciation Expense - ID Allocated	7,243	0	7,243	0	0	0	7,243	0	7,243
4	403X60	Depreciation Expense - Direct	24,615	0	24,615	19,481	0	19,481	5,134	0	5,134

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended July 31, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** DAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>GENERAL PLANT--TRANSPORTATION</b>											
G-PLT	392XXX	Depreciable Transportation General Plant	5,841,780	1,427,459	7,269,239	4,341,736	978,066	5,319,802	1,500,044	449,393	1,949,437
		Percentage		19.636%	100.000%	59.728%			20.636%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
4	108X07	Accumulated Depreciation	917,947	74,086	992,033						
4	403X70	Depreciation Expense	2,118	517	2,635						
JURISDICTIONAL ALLOCATION:											
	108X07	Accumulated Depreciation - Common Allocated	303,193	74,086	377,279	225,341	50,762	276,103	77,852	23,324	101,176
	108X07	Accumulated Depreciation - Direct	614,754	0	614,754	421,466	0	421,466	193,288	0	193,288
	403X70	Depreciation Expense	2,118	517	2,635	1,574	354	1,928	544	163	707

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%		69.400%		30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%		68.518%		31.482%
G-ALL	6	Actual Therms Purchased	100.000%		64.850%		35.150%
G-ALL	99	Not Allocated	0.000%		0.000%		0.000%

COMMON INTANGIBLE PLANT  
For Month Ended July 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
	303000	Intangible Plant											
99		Utility 0	1,848,022	0	0	1,848,022	1,848,022	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
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
		TOTAL ACCOUNT	3,175,511	0	0	2,001,473	2,001,473	964,981	168,450	40,607	1,174,038	0	0
	303100	Misc Intangible Plant--Mainframe Software											
99		Utility 0	1,839,330	1,016,918	0	822,412	1,839,330	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	35,763,907	0	0	25,886,989	25,886,989	0	0	6,965,736	6,965,736	0	2,911,182
8		Utility 8	1,294,675	0	0	0	0	0	0	913,717	913,717	0	380,958
		TOTAL ACCOUNT	38,944,352	1,016,918	0	26,709,401	27,726,319	0	0	7,879,453	7,879,453	46,440	3,292,140
	303110	Misc Intangible Plant--PC Software											
99		Utility 0	256,846	0	0	256,846	256,846	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	1,231
7		Utility 7	2,605,214	0	0	1,885,732	1,885,732	0	0	507,418	507,418	0	212,064
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373
		TOTAL ACCOUNT	2,972,256	0	0	2,142,578	2,142,578	0	0	590,010	590,010	1,231	238,437
		TOTAL	45,092,119	1,016,918	0	30,853,452	31,870,370	964,981	168,450	8,510,070	9,643,501	47,671	3,530,577

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 July 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	5,130,851	5,130,851	0	0		
		Total	5,130,851	5,130,851	0	0		
		Accum Amort 111X30						
99		Utility 0	476,873	476,873	0	0		
99		Utility 1	0	0	0	0		
99		Utility 2 - Oregon	37,356	0	0	37,356		
7		Utility 7	0	0	0	0		
8		Utility 8	0	0	0	0		
9		Utility 9	33,960	26,854	7,106	0		
		Total	548,189	503,727	7,106	37,356		
		Accum Amort 111X31						
99		Utility 0	470,838	470,838	0	0		
99		Utility 1	0	0	0	0		
99		Utility 2 - Oregon	37,926	0	0	37,926		
7		Utility 7	17,351,678	12,559,665	3,379,586	1,412,427		
8		Utility 8	283,748	0	200,255	83,493		
9		Utility 9	0	0	0	0		
		Total	18,144,190	13,030,503	3,579,841	1,533,846		
		Accum Amort 111X32						
99		Utility 0	184,349	184,349	0	0		
99		Utility 1	11,821	0	11,821	0		
99		Utility 2 - Oregon	372	0	0	372		
7		Utility 7	1,376,666	996,472	268,133	112,061		
8		Utility 8	89,628	0	63,255	26,373		
9		Utility 9	0	0	0	0		
		Total	1,662,836	1,180,821	343,209	138,806		

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended July 31, 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 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	42,640	0	0	42,640
7		Utility 7	118,135	85,510	23,009	9,616
8		Utility 8	0	0	0	0
9		Utility 9	12,870	10,177	2,693	0
		<b>Total</b>	<b>173,645</b>	<b>95,687</b>	<b>25,702</b>	<b>52,256</b>
		Accum Amort 111X70				
99		Utility 0	432	432	0	0
		<b>Total</b>	<b>432</b>	<b>432</b>	<b>0</b>	<b>0</b>
<b>TOTAL Accumulated Amortization - Common Plant</b>			<b>25,660,143</b>	<b>19,942,021</b>	<b>3,955,858</b>	<b>1,762,264</b>

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 July 31, 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	-28,791,758	-20,840,338	-5,607,771	-2,343,649
9	282900	Utility 9	-1,800,981	-1,424,126	376,855	0
		Total	-30,592,739	-22,264,464	-5,984,626	-2,343,649

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%