

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

| Ref/Basis | Account | Description                       | System      | Washington  | Idaho       |
|-----------|---------|-----------------------------------|-------------|-------------|-------------|
| G-OPS     |         | Gas Net Operating Income          | -1,377,086  | -959,300    | -417,786    |
|           |         | Adjustments                       |             |             |             |
|           |         | Adjusted Gas Net Operating Income | -1,377,086  | -959,300    | -417,786    |
| G-APL     |         | Gas Net Adjusted Rate Base        | 309,115,746 | 203,453,361 | 105,662,385 |
|           |         | RATE OF RETURN                    | -0.445%     | -0.472%     | -0.395%     |

| GAS ALLOCATION PERCENTAGES                           |       | Report ID:                            |            |             |             |             |
|------------------------------------------------------|-------|---------------------------------------|------------|-------------|-------------|-------------|
| For Month Ended August 31, 2011                      |       | G-ALL-1A                              |            |             |             |             |
| Average of Monthly Averages Basis                    |       |                                       |            |             |             |             |
| Basis                                                | Ref   | Description                           | System     | Washington  | Idaho       |             |
| 1                                                    | Input | System Contract Demand                | 12/31/2010 | 100.000%    | 69.400%     | 30.600%     |
| 2                                                    |       | Number of Customers                   | 08-31-2011 | 222,288     | 147,965     | 74,323      |
|                                                      |       | Percent                               |            | 100.000%    | 66.565%     | 33.435%     |
| 3                                                    | G-OPS | Direct Distribution Operating Expense |            | 1,019,737   | 740,965     | 278,772     |
|                                                      |       | Percent                               |            | 100.000%    | 72.662%     | 27.338%     |
| 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%    | 73.611%     | 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                            |       |                                       |            |             |             |             |
|                                                      |       | Percentage                            |            | 223,040     | 148,247     | 74,793      |
|                                                      |       |                                       |            | 100.000%    | 66.467%     | 33.533%     |
| Total Direct Plant                                   |       |                                       |            |             |             |             |
|                                                      |       | Percentage                            |            | 298,884,304 | 189,804,990 | 109,079,314 |
|                                                      |       |                                       |            | 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                   |            | 34,796,093  | 24,148,489  | 10,647,604  |
| G-PLT                                                |       | Distribution                          |            | 435,370,847 | 282,461,750 | 152,909,097 |
|                                                      |       | Total Underground Storage/Dist Plant  |            | 470,166,940 | 306,610,239 | 163,556,701 |
| 5                                                    |       | Percent                               |            | 100.000%    | 65.213%     | 34.787%     |
| 6                                                    | Input | Actual Therms Purchased               | 08-31-2011 | 6,428,982   | 4,318,990   | 2,109,992   |
|                                                      |       | Percent                               |            | 100.000%    | 67.180%     | 32.820%     |

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

| Input                                       |  | 01-01-2011        | Total              | Electric          | Gas North         | Oregon Gas       |
|---------------------------------------------|--|-------------------|--------------------|-------------------|-------------------|------------------|
| Elec/Gas North/Oregon 4-Factor              |  |                   |                    |                   |                   |                  |
| Direct O & M Accts 500 - 894                |  |                   | 57,557,639         | 50,620,200        | 3,943,920         | 2,994,119        |
| Direct O & M Accts 901 - 935                |  |                   | 57,769,575         | 39,717,113        | 14,983,974        | 3,068,488        |
| Direct O & M Accts 901 - 905 Utility 9 Only |  |                   | 1,276,412          | 787,265           | 489,147           | XXXXXX           |
| Adjustments                                 |  |                   | 0                  |                   |                   |                  |
| <b>Total</b>                                |  |                   | <b>116,603,626</b> | <b>91,124,578</b> | <b>19,416,441</b> | <b>6,062,607</b> |
| Percentage                                  |  |                   | 100.000%           | 78.149%           | 16.652%           | 5.199%           |
| <br>                                        |  |                   |                    |                   |                   |                  |
| 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> |
| Percentage                                  |  |                   | 100.000%           | 77.876%           | 15.220%           | 6.904%           |
| <br>                                        |  |                   |                    |                   |                   |                  |
| Number of Customers at                      |  | <b>12/31/2010</b> | 678,123            | 558,982           | 223,040           | 96,101           |
| Percentage                                  |  |                   | 100.000%           | 82.937%           | 32.891%           | 14.172%          |
| <br>                                        |  |                   |                    |                   |                   |                  |
| 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%           |
| <br>                                        |  |                   |                    |                   |                   |                  |
| Total Percentages                           |  |                   | 400.000%           | 289.532%          | 77.908%           | 32.560%          |
| Average (CD AA)                             |  |                   | <b>100.000%</b>    | <b>72.383%</b>    | <b>19.477%</b>    | <b>8.140%</b>    |
| 7                                           |  |                   |                    |                   |                   |                  |
| <br>                                        |  |                   |                    |                   |                   |                  |
| Input                                       |  | <b>01-01-2011</b> | Total              | Electric          | Gas North         | Oregon Gas       |
| Gas North/Oregon 4-Factor                   |  |                   |                    |                   |                   |                  |
| Direct O & M Accts 580 - 894                |  |                   | 6,937,439          | 0                 | 3,943,920         | 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> |
| Percentage                                  |  |                   | 100.000%           | 0.000%            | 76.206%           | 23.794%          |
| <br>                                        |  |                   |                    |                   |                   |                  |
| 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> |
| Percentage                                  |  |                   | 100.000%           | 0.000%            | 68.793%           | 31.207%          |
| <br>                                        |  |                   |                    |                   |                   |                  |
| Number of Customers at                      |  | <b>12/31/2010</b> | 319,141            | 0                 | 223,040           | 96,101           |
| Percentage                                  |  |                   | 100.000%           | 0.000%            | 69.888%           | 30.112%          |
| <br>                                        |  |                   |                    |                   |                   |                  |
| Net Direct Plant                            |  |                   | 464,005,775        | 0                 | 312,801,546       | 151,204,229      |
| Percentage                                  |  |                   | 100.000%           | 0.000%            | 67.415%           | 32.587%          |
| <br>                                        |  |                   |                    |                   |                   |                  |
| Total Percentages                           |  |                   | 400.000%           | 0.000%            | 282.299%          | 117.701%         |
| Average (GD AA)                             |  |                   | <b>100.000%</b>    | <b>0.000%</b>     | <b>70.575%</b>    | <b>29.425%</b>   |
| 8                                           |  |                   |                    |                   |                   |                  |

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

| Input |  | Elec/Gas North 4-Factor                                                                         | 01-01-2011 | Total         | Electric      | Gas North   | Oregon Gas |
|-------|--|-------------------------------------------------------------------------------------------------|------------|---------------|---------------|-------------|------------|
|       |  | Direct O & M Accts 580 - 894                                                                    |            | 54,563,520    | 50,620,200    | 3,943,320   | 0          |
|       |  | Direct O & M Accts 901 - 935                                                                    |            | 54,701,087    | 39,717,113    | 14,983,974  | 0          |
|       |  | Adjustments                                                                                     |            | 0             | 0             | 0           | 0          |
|       |  | Total                                                                                           |            | 109,264,607   | 90,337,313    | 18,927,294  | 0          |
|       |  | Percentage                                                                                      |            | 100.000%      | 82.678%       | 17.322%     | 0.000%     |
|       |  | Direct Labor Accts 580 - 894                                                                    |            | 48,006,023    | 40,856,300    | 7,149,723   | 0          |
|       |  | Direct Labor Accts 901 - 935                                                                    |            | 4,168,778     | 3,938,893     | 229,885     | 0          |
|       |  | Total                                                                                           |            | 52,174,801    | 44,795,193    | 7,379,608   | 0          |
|       |  | Percentage                                                                                      |            | 100.000%      | 85.856%       | 14.144%     | 0.000%     |
|       |  | Number of Customers at                                                                          |            | 582,022       | 358,982       | 223,040     | 0          |
|       |  | Percentage                                                                                      |            | 100.000%      | 61.678%       | 38.322%     | 0.000%     |
|       |  | Net Direct Plant                                                                                |            | 2,248,388,907 | 1,935,587,361 | 312,801,546 | 0          |
|       |  | Percentage                                                                                      |            | 100.000%      | 86.088%       | 13.912%     | 0.000%     |
|       |  | Total Percentages                                                                               |            | 400.000%      | 316.300%      | 83.700%     | 0.000%     |
| 9     |  | Average (CD AN/ID/WA)                                                                           |            | 100.000%      | 79.075%       | 20.925%     | 0.000%     |
|       |  |                                                                                                 |            | System        | Washington    | Idaho       |            |
|       |  | Actual Annual Throughput                                                                        | 12/31/2010 | 345,660,550   | 233,500,090   | 112,160,460 |            |
| 10    |  | Percent                                                                                         |            | 100.000%      | 67.552%       | 32.448%     |            |
|       |  | Book Depreciation                                                                               |            | 1,118,691     | 738,368       | 380,323     |            |
| 11    |  | Percent                                                                                         |            | 100.000%      | 66.003%       | 33.997%     |            |
|       |  | Net Gas Plant                                                                                   |            | 350,911,794   | 230,080,161   | 120,831,633 |            |
| 12    |  | Percent                                                                                         |            | 100.000%      | 65.566%       | 34.434%     |            |
|       |  | Net Gas General Plant                                                                           |            | 34,460,659    | 23,927,664    | 10,532,995  |            |
| 13    |  | Percent                                                                                         |            | 100.000%      | 69.435%       | 30.565%     |            |
|       |  | Net Allocated Schedule M's                                                                      |            | -1,261,304    | -803,644      | -457,660    |            |
| 14    |  | Percent                                                                                         |            | 100.000%      | 63.715%       | 36.285%     |            |
| 99    |  | Input Not Allocated                                                                             |            | 0.000%        | 0.000%        | 0.000%      |            |
|       |  | Situs Plant by Functional Group:<br>(Used to functionalize R&P Property Tax on<br>Report G-OTX) | 12/31/2010 |               | Washington    | Idaho       |            |
|       |  | Underground Storage                                                                             |            |               | 24,148,489    | 10,647,604  |            |
|       |  | Distribution                                                                                    |            |               | 276,451,724   | 150,221,147 |            |
|       |  | General                                                                                         |            |               | 3,723,680     | 2,752,562   |            |
|       |  | TOTAL                                                                                           |            |               | 304,323,893   | 163,621,313 |            |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 9/25/2011  
PRINT TIME: 8:56 AM

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

|                                          |         |                                         | ***** SYSTEM ***** |                |                   | ***** WASHINGTON ***** |                |                   | ***** IDAHO ***** |               |                  |
|------------------------------------------|---------|-----------------------------------------|--------------------|----------------|-------------------|------------------------|----------------|-------------------|-------------------|---------------|------------------|
| Ref/Basis                                | Account | Description                             | Direct             | Allocated      | Total             | Direct                 | Allocated      | Total             | Direct            | Allocated     | Total            |
| <b>REVENUES</b>                          |         |                                         |                    |                |                   |                        |                |                   |                   |               |                  |
| <b>SALES OF GAS:</b>                     |         |                                         |                    |                |                   |                        |                |                   |                   |               |                  |
| 99                                       | 480000  | Residential                             | 3,932,835          | 0              | 3,932,835         | 2,755,854              | 0              | 2,755,854         | 1,176,981         | 0             | 1,176,981        |
| 99                                       | 4812XX  | Commercial - Firm & Interruptible       | 2,262,839          | 0              | 2,262,839         | 1,525,946              | 0              | 1,525,946         | 736,893           | 0             | 736,893          |
| 99                                       | 4813XX  | Industrial-Firm                         | 249,394            | 0              | 249,394           | 138,904                | 0              | 138,904           | 110,490           | 0             | 110,490          |
| 99                                       | 481400  | Interruptible                           | 0                  | 0              | 0                 | 0                      | 0              | 0                 | 0                 | 0             | 0                |
| 99                                       | 499XXX  | Unbilled Revenue                        | -210,822           | 0              | -210,822          | -155,241               | 0              | -155,241          | -55,581           | 0             | -55,581          |
| 99                                       | 484000  | Interdepartmental Revenue               | 3,393              | 0              | 3,393             | 2,858                  | 0              | 2,858             | 535               | 0             | 535              |
| <b>TOTAL SALES TO ULTIMATE CUSTOMERS</b> |         |                                         | <b>6,237,639</b>   | <b>0</b>       | <b>6,237,639</b>  | <b>4,268,321</b>       | <b>0</b>       | <b>4,268,321</b>  | <b>1,969,318</b>  | <b>0</b>      | <b>1,969,318</b> |
| <b>OTHER OPERATING REVENUES:</b>         |         |                                         |                    |                |                   |                        |                |                   |                   |               |                  |
| 99                                       | 483000  | Sales for Resale                        | 14,927,170         | 0              | 14,927,170        | 10,028,073             | 0              | 10,028,073        | 4,899,097         | 0             | 4,899,097        |
| 99                                       | 488000  | Miscellaneous Service Revenues          | 1,988              | 0              | 1,988             | 1,012                  | 0              | 1,012             | 976               | 0             | 976              |
| 99                                       | 489300  | Transportation For Others               | 274,883            | 0              | 274,883           | 242,962                | 0              | 242,962           | 31,921            | 0             | 31,921           |
| 99                                       | 493000  | Rent from Gas Property                  | 211                | 0              | 211               | 211                    | 0              | 211               | 0                 | 0             | 0                |
| 4                                        | 495000  | Other Gas Revenues                      | 504,310            | 180            | 504,490           | 340,210                | 123            | 340,333           | 164,100           | 57            | 164,157          |
| <b>TOTAL OTHER OPERATING REVENUES</b>    |         |                                         | <b>15,708,562</b>  | <b>180</b>     | <b>15,708,742</b> | <b>10,612,468</b>      | <b>123</b>     | <b>10,612,591</b> | <b>5,096,094</b>  | <b>57</b>     | <b>5,096,151</b> |
| <b>TOTAL GAS REVENUES</b>                |         |                                         | <b>21,946,201</b>  | <b>180</b>     | <b>21,946,381</b> | <b>14,880,789</b>      | <b>123</b>     | <b>14,880,912</b> | <b>7,065,412</b>  | <b>57</b>     | <b>7,065,469</b> |
| <b>PRODUCTION EXPENSES:</b>              |         |                                         |                    |                |                   |                        |                |                   |                   |               |                  |
| G-804                                    | 804/805 | City Gate Purchases                     | 28,176,504         | 0              | 28,176,504        | 18,926,669             | 0              | 18,926,669        | 9,249,835         | 0             | 9,249,835        |
| 6                                        | 808XXX  | Net Natural Gas Storage Transactions    | -9,842,857         | 0              | -9,842,857        | -6,612,431             | 0              | -6,612,431        | -3,230,426        | 0             | -3,230,426       |
| 6                                        | 811000  | Gas Used for Products Extraction        | -86,343            | 0              | -86,343           | -58,005                | 0              | -58,005           | -28,338           | 0             | -28,338          |
| 10                                       | 813000  | Other Gas Expenses                      | 0                  | 102,320        | 102,320           | 0                      | 69,119         | 69,119            | 0                 | 33,201        | 33,201           |
| 99                                       | 813010  | Gas Technology Institute (GTI) Expenses | 2,421              | 0              | 2,421             | 1,641                  | 0              | 1,641             | 780               | 0             | 780              |
| <b>TOTAL PRODUCTION EXPENSES</b>         |         |                                         | <b>18,249,725</b>  | <b>102,320</b> | <b>18,352,045</b> | <b>12,257,874</b>      | <b>69,119</b>  | <b>12,326,993</b> | <b>5,991,851</b>  | <b>33,201</b> | <b>6,025,052</b> |
| <b>UNDERGROUND STORAGE EXPENSES:</b>     |         |                                         |                    |                |                   |                        |                |                   |                   |               |                  |
| 1                                        | 814000  | Supervision & Engineering               | 0                  | 251            | 251               | 0                      | 174            | 174               | 0                 | 77            | 77               |
| 1                                        | 824000  | Other Expenses                          | 0                  | 63,844         | 63,844            | 0                      | 44,308         | 44,308            | 0                 | 19,536        | 19,536           |
| 1                                        | 837000  | Other Equipment                         | 0                  | 31,613         | 31,613            | 0                      | 21,939         | 21,939            | 0                 | 9,674         | 9,674            |
| <b>TOTAL UNDERGROUND STORAGE OP. EXP</b> |         |                                         | <b>0</b>           | <b>95,708</b>  | <b>95,708</b>     | <b>0</b>               | <b>66,421</b>  | <b>66,421</b>     | <b>0</b>          | <b>29,287</b> | <b>29,287</b>    |
| G-ADP                                    |         | Depreciation Expense                    | 0                  | 51,974         | 51,974            | 0                      | 36,070         | 36,070            | 0                 | 15,904        | 15,904           |
| 1                                        | 404X40  | Amortization Expense                    | 0                  | 19             | 19                | 0                      | 13             | 13                | 0                 | 6             | 6                |
| G-OTX                                    |         | Taxes Other Than FIT                    | 0                  | 16,720         | 16,720            | 0                      | 11,604         | 11,604            | 0                 | 5,116         | 5,116            |
| <b>TOTAL UNDERGROUND STORAGE EXP</b>     |         |                                         | <b>0</b>           | <b>164,421</b> | <b>164,421</b>    | <b>0</b>               | <b>114,108</b> | <b>114,108</b>    | <b>0</b>          | <b>50,313</b> | <b>50,313</b>    |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 9/25/2011

PRINT TIME: 8:56 AM

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

\*\*\*\*\* SYSTEM \*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\* IDAHO \*\*\*\*\*

| Ref/Basis                                    | Account | Description                            | Direct           | Allocated      | Total            | Direct           | Allocated      | Total            | Direct         | Allocated      | Total          |
|----------------------------------------------|---------|----------------------------------------|------------------|----------------|------------------|------------------|----------------|------------------|----------------|----------------|----------------|
| <b>DISTRIBUTION EXPENSES:</b>                |         |                                        |                  |                |                  |                  |                |                  |                |                |                |
| <b>OPERATION</b>                             |         |                                        |                  |                |                  |                  |                |                  |                |                |                |
| 3                                            | 870000  | Supervision & Engineering              | 14,737           | 80,676         | 95,413           | 11,977           | 58,621         | 70,598           | 2,760          | 22,055         | 24,815         |
| 3                                            | 871000  | Distribution Load Dispatching          | 0                | 0              | 0                | 0                | 0              | 0                | 0              | 0              | 0              |
| 3                                            | 874000  | Mains & Services Expenses              | 256,415          | 65,128         | 321,543          | 169,408          | 47,323         | 216,731          | 87,007         | 17,805         | 104,812        |
| 3                                            | 875000  | Measuring & Reg Sta Exp-General        | 5,274            | 0              | 5,274            | 3,856            | 0              | 3,856            | 1,418          | 0              | 1,418          |
| 3                                            | 876000  | Measuring & Reg Sta Exp-Industrial     | 285              | 0              | 285              | 498              | 0              | 498              | 213            | 0              | -213           |
| 3                                            | 877000  | Measuring & Reg Sta Exp-City Gate      | 8,632            | 0              | 8,632            | 2,655            | 0              | 2,655            | 5,977          | 0              | 5,977          |
| 3                                            | 878000  | Meter & House Regulator Expenses       | 48,768           | 0              | 48,768           | 24,865           | 0              | 24,865           | 23,903         | 0              | 23,903         |
| 3                                            | 879000  | Customer Installation Expenses         | 108,047          | 8,321          | 116,368          | 60,057           | 6,046          | 66,103           | 47,990         | 2,275          | 50,265         |
| 3                                            | 880000  | Other Expenses                         | 182,771          | 64,944         | 247,715          | 192,252          | 47,190         | 239,442          | 9,481          | 17,754         | 8,273          |
| 3                                            | 881000  | Rents                                  | 0                | 961            | 961              | 0                | 698            | 698              | 0              | 263            | 263            |
| <b>MAINTENANCE</b>                           |         |                                        |                  |                |                  |                  |                |                  |                |                |                |
| 3                                            | 885000  | Supervision & Engineering              | 21,717           | 827            | 20,890           | 10,064           | 601            | 9,463            | 11,653         | -226           | 11,427         |
| 3                                            | 887000  | Mains                                  | 164,636          | 2,313          | 166,949          | 127,332          | 1,681          | 129,013          | 37,304         | 632            | 37,936         |
| 3                                            | 889000  | Measuring & Reg Sta Exp-General        | 31,734           | 0              | 31,734           | 10,182           | 0              | 10,182           | 21,552         | 0              | 21,552         |
| 3                                            | 890000  | Measuring & Reg Sta Exp-Industrial     | 14,992           | 0              | 14,992           | 1,847            | 0              | 1,847            | 13,145         | 0              | 13,145         |
| 3                                            | 891000  | Measuring & Reg Sta Exp-City Gate      | 17,714           | 0              | 17,714           | 16,221           | 0              | 16,221           | 1,493          | 0              | 1,493          |
| 3                                            | 892000  | Services                               | 89,480           | 5,463          | 94,943           | 68,325           | 3,970          | 72,295           | 21,155         | 1,493          | 22,648         |
| 3                                            | 893000  | Meters & House Regulators              | 54,535           | 58,025         | 112,560          | 41,426           | 42,162         | 83,588           | 13,109         | 15,863         | 28,972         |
| 3                                            | 894000  | Other Equipment                        | 0                | 9,047          | 9,047            | 0                | 6,574          | 6,574            | 0              | 2,473          | 2,473          |
| <b>TOTAL DISTRIBUTION OPERATING EXP</b>      |         |                                        | <b>1,019,737</b> | <b>294,051</b> | <b>1,313,788</b> | <b>740,965</b>   | <b>213,664</b> | <b>954,629</b>   | <b>278,772</b> | <b>80,387</b>  | <b>359,159</b> |
| G-ADP                                        |         | Depreciation                           | 849,632          | 5,214          | 854,846          | 554,479          | 3,503          | 557,982          | 295,153        | 1,711          | 296,864        |
| G-OTX                                        |         | Taxes Other Than FIT                   | 522,134          | 0              | 522,134          | 443,896          | 0              | 443,896          | 78,238         | 0              | 78,238         |
| <b>TOTAL DISTRIBUTION EXPENSES</b>           |         |                                        | <b>2,391,503</b> | <b>299,265</b> | <b>2,690,768</b> | <b>1,739,340</b> | <b>217,167</b> | <b>1,956,507</b> | <b>652,163</b> | <b>82,098</b>  | <b>734,261</b> |
| <b>CUSTOMER ACCOUNTS EXPENSES:</b>           |         |                                        |                  |                |                  |                  |                |                  |                |                |                |
| 2                                            | 901000  | Supervision                            | 0                | 28,993         | 28,993           | 0                | 19,299         | 19,299           | 0              | 9,694          | 9,694          |
| 2                                            | 902000  | Meter Reading Expenses                 | 151,427          | 5,168          | 156,595          | 130,083          | 3,440          | 133,523          | 21,344         | 1,728          | 23,072         |
| G-903                                        | 903XXX  | Customer Records & Collection Expenses | 85,760           | 327,440        | 413,200          | 60,564           | 217,960        | 278,524          | 25,196         | 109,480        | 134,676        |
| 2                                            | 904000  | Uncollectible Accounts                 | 0                | 148,009        | 148,009          | 0                | 98,522         | 98,522           | 0              | 49,487         | 49,487         |
| 2                                            | 905000  | Misc Customer Accounts                 | 0                | 9,493          | 9,493            | 0                | 6,319          | 6,319            | 0              | 3,174          | 3,174          |
| <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>      |         |                                        | <b>237,187</b>   | <b>519,103</b> | <b>756,290</b>   | <b>190,647</b>   | <b>345,540</b> | <b>536,187</b>   | <b>46,540</b>  | <b>173,563</b> | <b>220,103</b> |
| <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b> |         |                                        |                  |                |                  |                  |                |                  |                |                |                |
| G-908                                        | 908XXX  | Customer Assistance Expenses           | 300,761          | 16,446         | 317,207          | 189,299          | 10,947         | 200,246          | 111,462        | 5,499          | 116,961        |
| 2                                            | 909000  | Advertising                            | 1,577            | 46,233         | 47,810           | 958              | 30,775         | 31,733           | 619            | 15,458         | 16,077         |
| 2                                            | 910000  | Misc Customer Service & Info Exp       | 0                | 3,713          | 3,713            | 0                | 2,472          | 2,472            | 0              | 1,241          | 1,241          |
| <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b> |         |                                        | <b>302,338</b>   | <b>66,392</b>  | <b>368,730</b>   | <b>190,257</b>   | <b>44,194</b>  | <b>234,451</b>   | <b>112,081</b> | <b>22,198</b>  | <b>134,279</b> |

AVISTA UTILITIES

PRINT DATE: 9/25/2011  
PRINT TIME: 8:56 AM

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

|                                               |         |                                              | ***** SYSTEM ***** |                  |                   | ***** WASHINGTON ***** |                  |                   | ***** IDAHO ***** |                |                  |
|-----------------------------------------------|---------|----------------------------------------------|--------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------|----------------|------------------|
| Ref/Basis                                     | Account | Description                                  | Direct             | Allocated        | Total             | Direct                 | Allocated        | Total             | Direct            | Allocated      | Total            |
| <b>SALES EXPENSES:</b>                        |         |                                              |                    |                  |                   |                        |                  |                   |                   |                |                  |
| 2                                             | 912000  | Demonstrating & Selling Expenses             | 0                  | 888              | 888               | 0                      | 591              | 591               | 0                 | 297            | 297              |
| 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                |
| <b>TOTAL SALES EXPENSES</b>                   |         |                                              | <b>0</b>           | <b>888</b>       | <b>888</b>        | <b>0</b>               | <b>591</b>       | <b>591</b>        | <b>0</b>          | <b>297</b>     | <b>297</b>       |
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |         |                                              |                    |                  |                   |                        |                  |                   |                   |                |                  |
| 4                                             | 920000  | Salaries                                     | 12,017             | 485,253          | 497,270           | 8,884                  | 332,486          | 341,370           | 3,133             | 152,767        | 155,900          |
| 4                                             | 921000  | Office Supplies & Expenses                   | 8                  | 77,380           | 77,388            | 8                      | 53,019           | 53,027            | 0                 | 24,361         | 24,361           |
| 4                                             | 922000  | Admin. Expenses Transferred - Credit         | 0                  | -2,871           | -2,871            | 0                      | -1,967           | -1,967            | 0                 | 904            | -904             |
| 4                                             | 923000  | Outside Services Employed                    | 0                  | 410,351          | 410,351           | 0                      | 281,164          | 281,164           | 0                 | 129,187        | 129,187          |
| 4                                             | 924000  | Property Insurance Premium                   | 0                  | 22,682           | 22,682            | 0                      | 15,541           | 15,541            | 0                 | 7,141          | 7,141            |
| 4                                             | 925XXX  | Injuries and Damages                         | 0                  | 79,001           | 79,001            | 0                      | 54,130           | 54,130            | 0                 | 24,871         | 24,871           |
| 4                                             | 926XXX  | Employee Pensions and Benefits               | 4,630              | 6,016            | 10,646            | 4,630                  | 4,122            | 8,752             | 0                 | 1,894          | 1,894            |
| 4                                             | 927000  | Franchise Requirements                       | 0                  | 0                | 0                 | 0                      | 0                | 0                 | 0                 | 0              | 0                |
| 4                                             | 928000  | Regulatory Commission Expenses               | 52,910             | -32,181          | 85,091            | 28,154                 | -22,050          | 50,204            | 24,756            | 10,131         | 34,887           |
| 4                                             | 930000  | Miscellaneous General Expenses               | 880                | 31,161           | 32,041            | 372                    | 21,351           | 21,723            | 508               | 9,810          | 10,318           |
| 4                                             | 931000  | Rents                                        | 925                | 20,030           | 20,955            | 867                    | 13,724           | 14,591            | 58                | 6,306          | 6,364            |
| 4                                             | 935000  | Maintenance of General Plant                 | 13,529             | 148,779          | 162,308           | 8,252                  | 101,940          | 110,192           | 5,277             | 46,839         | 52,116           |
| <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    |         |                                              | <b>84,899</b>      | <b>1,309,963</b> | <b>1,394,862</b>  | <b>51,167</b>          | <b>897,560</b>   | <b>948,727</b>    | <b>33,732</b>     | <b>412,403</b> | <b>446,135</b>   |
| <b>Depreciation</b>                           |         |                                              | <b>90,073</b>      | <b>121,798</b>   | <b>211,871</b>    | <b>60,863</b>          | <b>83,453</b>    | <b>144,316</b>    | <b>29,210</b>     | <b>38,345</b>  | <b>67,555</b>    |
| G-ADP                                         | 404X30  | Amortization - Intangible Distribution Plant | 2,244              | 169              | 2,413             | 1,925                  | 116              | 2,041             | 310               | 53             | 372              |
| 99                                            | 404X31  | Amortization - Intangible Distribution Plant | 0                  | 123,757          | 123,757           | 0                      | 84,796           | 84,796            | 0                 | 38,961         | 38,961           |
| 99                                            | 404X32  | Amortization - Intangible Distribution Plant | 0                  | 8,286            | 8,286             | 0                      | 5,677            | 5,677             | 0                 | 2,609          | 2,609            |
| 4                                             | 404X50  | Amortization - Leasehold Imp (1404.60)       | 0                  | 168              | 168               | 0                      | 115              | 115               | 0                 | 53             | 53               |
| 99                                            | 407025  | Jackson Prairie Deferral (per WA GRC)        | 0                  | 0                | 0                 | 0                      | 0                | 0                 | 0                 | 0              | 0                |
| 99                                            | 407X28  | Decoupling Revenue Amortization              | 41,776             | 0                | 41,776            | 41,776                 | 0                | 41,776            | 0                 | 0              | 0                |
| 99                                            | 407329  | Decoupling Revenue Surcharge                 | 9,902              | 0                | 9,902             | 9,902                  | 0                | 9,902             | 0                 | 0              | 0                |
| 99                                            | 407335  | DSIT Amortization - ID                       | -10,438            | 0                | -10,438           | 0                      | 0                | 0                 | -10,438           | 0              | -10,438          |
| 99                                            | 407425  | Jackson Prairie Deferral (per WA GRC)        | -58,318            | 0                | -58,318           | 58,318                 | 0                | -58,318           | 0                 | 0              | 0                |
| G-OTX                                         |         | Taxes Other than FIT                         | 0                  | 3,056            | 3,056             | 0                      | 2,094            | 2,094             | 0                 | 962            | 962              |
| <b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>     |         |                                              | <b>160,138</b>     | <b>1,567,197</b> | <b>1,727,335</b>  | <b>107,315</b>         | <b>1,073,811</b> | <b>1,181,126</b>  | <b>52,823</b>     | <b>493,386</b> | <b>546,209</b>   |
| <b>TOTAL EXPENSES BEFORE FIT</b>              |         |                                              | <b>21,340,891</b>  | <b>2,719,586</b> | <b>24,060,477</b> | <b>14,485,433</b>      | <b>1,864,530</b> | <b>16,349,963</b> | <b>6,855,458</b>  | <b>855,056</b> | <b>7,710,514</b> |
| <b>NET OPERATING INCOME BEFORE FIT</b>        |         |                                              |                    |                  | <b>-2,114,096</b> |                        |                  | <b>-1,469,051</b> |                   |                | <b>-645,045</b>  |
| <b>FEDERAL INCOME TAX</b>                     |         |                                              |                    |                  | <b>-1,614,552</b> |                        |                  | <b>-1,114,971</b> |                   |                | <b>-499,581</b>  |
| <b>DEFERRED FEDERAL INCOME TAX</b>            |         |                                              |                    |                  | <b>881,184</b>    |                        |                  | <b>607,448</b>    |                   |                | <b>273,736</b>   |
| <b>AMORTIZED INVESTMENT TAX CREDIT</b>        |         |                                              |                    |                  | <b>-3,642</b>     |                        |                  | <b>-2,228</b>     |                   |                | <b>-1,414</b>    |
| <b>GAS NET OPERATING INCOME</b>               |         |                                              |                    |                  | <b>-1,377,086</b> |                        |                  | <b>-959,300</b>   |                   |                | <b>-417,786</b>  |

ALLOCATION RATIOS:

|       |    |                                                      |          |         |         |
|-------|----|------------------------------------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand                               | 100.000% | 69.400% | 30.600% |
| G-ALL | 2  | Number of Customers                                  | 100.000% | 66.565% | 33.435% |
| G-ALL | 3  | Direct Distribution Operating Expense                | 100.000% | 72.662% | 27.338% |
| G-ALL | 4  | Jurisdictional Four Factor Allocator - Direct Method | 100.000% | 68.518% | 31.482% |
| G-ALL | 6  | Actual Therms Purchased                              | 100.000% | 67.180% | 32.820% |
| 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<br>For Month Ended August 31, 2011<br>Average of Monthly Averages Basis | Report ID:<br>G-804-1A |
|-----------------------------------------------------------------------------------------------------------|------------------------|

| Ref/Basis | Account | Description                           | ***** SYSTEM ***** |           |                   | ***** WASHINGTON ***** |           |                   | ***** IDAHO ***** |           |                  |
|-----------|---------|---------------------------------------|--------------------|-----------|-------------------|------------------------|-----------|-------------------|-------------------|-----------|------------------|
|           |         |                                       | Direct             | Allocated | Total             | Direct                 | Allocated | Total             | Direct            | Allocated | Total            |
| 6         | 804000  | Gas Purchases                         | 19,743,850         | 0         | 19,743,850        | 13,263,203             | 0         | 13,263,203        | 6,480,647         | 0         | 6,480,647        |
| 1         | 804001  | Pipeline Demand Costs                 | 2,204,535          | 0         | 2,204,535         | 1,529,947              | 0         | 1,529,947         | 674,588           | 0         | 674,588          |
| 1         | 804002  | Transport Variable Charges            | 57,486             | 0         | 57,486            | 39,895                 | 0         | 39,895            | 17,591            | 0         | 17,591           |
| 6         | 804010  | Gas Costs - Fixed Hedge               | 132,265            | 0         | 132,265           | 88,856                 | 0         | 88,856            | 43,409            | 0         | 43,409           |
| 6         | 804014  | GTI Contributions                     | 0                  | 0         | 0                 | 0                      | 0         | 0                 | 0                 | 0         | 0                |
| 6         | 804017  | Transaction Fees                      | 35,248             | 0         | 35,248            | 23,680                 | 0         | 23,680            | 11,568            | 0         | 11,568           |
| 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             | 21,637             | 0         | 21,637            | 14,536                 | 0         | 14,536            | 7,101             | 0         | 7,101            |
| 6         | 804700  | Gas Costs - Offsystem Bookout         | 1,458,510          | 0         | 1,458,510         | 979,827                | 0         | 979,827           | 478,683           | 0         | 478,683          |
| 6         | 804711  | Gas Costs - Offsystem Bookout Offset  | -1,458,510         | 0         | -1,458,510        | -979,827               | 0         | -979,827          | -478,683          | 0         | -478,683         |
| 6         | 804730  | Gas Costs - Intracompany LDC Gas      | 7,149,857          | 0         | 7,149,857         | 4,803,274              | 0         | 4,803,274         | 2,346,583         | 0         | 2,346,583        |
| 6         | 804999  | Off System Gas Purchases              | 0                  | 0         | 0                 | 0                      | 0         | 0                 | 0                 | 0         | 0                |
| 99        | 805110  | Gas Exp - Rate Amortizations          | -417,431           | 0         | -417,431          | -279,264               | 0         | -279,264          | -138,167          | 0         | -138,167         |
| 99        | 805120  | Gas Expense - Rate Deferrals          | -750,943           | 0         | -750,943          | -557,458               | 0         | -557,458          | -193,485          | 0         | -193,485         |
| 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>28,176,504</b>  | <b>0</b>  | <b>28,176,504</b> | <b>18,926,669</b>      | <b>0</b>  | <b>18,926,669</b> | <b>9,249,835</b>  | <b>0</b>  | <b>9,249,835</b> |

ALLOCATION RATIOS:

|       |    |                         |          |         |         |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand  | 100.000% | 69.400% | 30.600% |
| G-ALL | 6  | Actual Therms Purchased | 100.000% | 67.180% | 32.820% |
| G-ALL | 99 | Not Allocated           | 0.000%   | 0.000%  | 0.000%  |



RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 9/25/2011  
PRINT TIME: 8:56 AM

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

| Ref/Basis         | Account | Description                          | ***** SYSTEM ***** |           |         | ***** WASHINGTON ***** |           |         | ***** IDAHO ***** |           |         |
|-------------------|---------|--------------------------------------|--------------------|-----------|---------|------------------------|-----------|---------|-------------------|-----------|---------|
|                   |         |                                      | Direct             | Allocated | Total   | Direct                 | Allocated | Total   | Direct            | Allocated | Total   |
| 2                 | 903000  | Customer Records & Collections       | 85,760             | 327,440   | 413,200 | 60,564                 | 217,960   | 278,524 | 25,196            | 109,480   | 134,676 |
| 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 |         |                                      | 85,760             | 327,440   | 413,200 | 60,564                 | 217,960   | 278,524 | 25,196            | 109,480   | 134,676 |

ALLOCATION RATIOS:

|       |    |                     |          |         |         |
|-------|----|---------------------|----------|---------|---------|
| G-ALL | 2  | Number of Customers | 100.000% | 66.565% | 33.435% |
| G-ALL | 12 | Net Gas Plant       | 100.000% | 65.566% | 34.434% |

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

| Ref/Basis         | Account | Description                                   | ***** SYSTEM ***** |           |         | ***** WASHINGTON ***** |           |         | ***** IDAHO ***** |           |         |
|-------------------|---------|-----------------------------------------------|--------------------|-----------|---------|------------------------|-----------|---------|-------------------|-----------|---------|
|                   |         |                                               | Direct             | Allocated | Total   | Direct                 | Allocated | Total   | Direct            | Allocated | Total   |
| 2                 | 908000  | Customer Assistance Expense                   | 16,293             | 16,446    | 32,739  | 6,659                  | 10,947    | 17,606  | 9,634             | 5,499     | 15,133  |
| 99                | 908600  | Customer Service & Info Expense               | 268,586            | 0         | 268,586 | 163,353                | 0         | 163,353 | 105,233           | 0         | 105,233 |
| 99                | 908610  | Limited Income Tax Refund Program             | 36,005             | 0         | 36,005  | 36,005                 | 0         | 36,005  | 0                 | 0         | 0       |
| 99                | 908690  | Schedule 91 Amortization included in Unbilled | -20,123            | 0         | -20,123 | 16,718                 | 0         | -16,718 | -3,405            | 0         | -3,405  |
| 99                | 908990  | DSM Amortization                              | 0                  | 0         | 0       | 0                      | 0         | 0       | 0                 | 0         | 0       |
| Total Account 908 |         |                                               | 300,761            | 16,446    | 317,207 | 189,299                | 10,947    | 200,246 | 111,462           | 5,499     | 116,961 |

ALLOCATION RATIOS:

|       |    |                     |          |         |         |
|-------|----|---------------------|----------|---------|---------|
| G-ALL | 2  | Number of Customers | 100.000% | 66.565% | 33.435% |
| G-ALL | 99 | Not Allocated       | 0.000%   | 0.000%  | 0.000%  |

## RESULTS OF OPERATIONS

## AVISTA UTILITIES

PRINT DATE: 9/25/2011

PRINT TIME: 8:56 AM

| FEDERAL INCOME TAXES--GAS<br>For Month Ended August 31, 2011<br>Average of Monthly Averages Basis |                                          | Report ID:<br>G-FIT-1A |            |            |        |  |
|---------------------------------------------------------------------------------------------------|------------------------------------------|------------------------|------------|------------|--------|--|
| Ref/Basis                                                                                         | Description                              | System                 | Washington | Idaho      |        |  |
|                                                                                                   | Calculation of Taxable Operating Income: |                        |            |            |        |  |
| G-OPS                                                                                             | Operating Revenue                        | 21,946,381             | 14,880,912 | 7,065,469  |        |  |
| G-OPS                                                                                             | Operating & Maintenance Expense          | 22,282,311             | 15,067,999 | 7,214,312  |        |  |
| G-OPS                                                                                             | Book Depreciation & Amortization         | 1,236,256              | 824,370    | 411,886    |        |  |
| G-OTX                                                                                             | Taxes Other than FIT                     | 541,910                | 457,594    | 84,316     |        |  |
|                                                                                                   | Net Operating Income Before FIT          | -2,114,096             | -1,469,051 | -645,045   |        |  |
| G-INT                                                                                             | Less: Monthly Interest Expense           | 828,537                | 537,965    | 290,572    |        |  |
| G-SCM                                                                                             | Add: Schedule M Additions                | 752,481                | 413,439    | 339,042    |        |  |
| G-SCM                                                                                             | Less: Schedule M Deductions              | 2,422,853              | 1,592,053  | 830,800    |        |  |
|                                                                                                   | Taxable Net Operating Income             | -4,613,005             | -3,185,630 | -1,427,375 |        |  |
|                                                                                                   | Percent                                  | 35%                    | 35%        | 35%        |        |  |
|                                                                                                   | Total Federal Income Tax                 | -1,614,552             | -1,114,971 | -499,581   |        |  |
| G-DTE                                                                                             | Deferred FIT                             | 881,184                | 607,448    | 273,736    |        |  |
| 99                                                                                                | 411400 Amortized Investment Tax Credit   | 3,642                  | -2,228     | -1,414     |        |  |
|                                                                                                   | Total FIT/Deferred FIT & ITC             | -737,010               | -509,751   | -227,259   |        |  |
| ALLOCATION RATIOS:                                                                                |                                          |                        |            |            |        |  |
| G-ALL                                                                                             | 99                                       | Not Allocated          | 0.000%     | 0.000%     | 0.000% |  |

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

| Ref/Basis | Account | Description                               | ***** SYSTEM ***** |                  |                  | ***** WASHINGTON ***** |                  |                  | ***** IDAHO ***** |                |                |
|-----------|---------|-------------------------------------------|--------------------|------------------|------------------|------------------------|------------------|------------------|-------------------|----------------|----------------|
|           |         |                                           | Direct             | Allocated        | Total            | Direct                 | Allocated        | Total            | Direct            | Allocated      | Total          |
|           |         | Schedule M Additions:                     |                    |                  |                  |                        |                  |                  |                   |                |                |
|           | G-OPS   | Book Depreciation & Amortization (997000) | 941,949            | 311,385          | 1,253,334        | 617,267                | 213,743          | 831,010          | 324,682           | 97,642         | 422,324        |
| 12        | 997001  | Contributions In Aid of Construction      | 0                  | 128,253          | 128,253          | 0                      | 84,090           | 84,090           | 0                 | 44,163         | 44,163         |
| 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                  | 9,968            | 9,968            | 0                      | 6,830            | 6,830            | 0                 | 3,138          | 3,138          |
| 6         | 997008  | DSM Book Amortization                     | 0                  | 0                | 0                | 0                      | 0                | 0                | 0                 | 0              | 0              |
| 99        | 997010  | Deferred Gas Credit and Refunds           | -1,226,692         | 0                | -1,226,692       | -895,040               | 0                | -895,040         | -331,652          | 0              | -331,652       |
| 4         | 997015  | Airplane Lease Payments                   | 0                  | 8,173            | 8,173            | 0                      | 5,600            | 5,600            | 0                 | 2,573          | 2,573          |
| 12        | 997016  | 1992 Redemptions                          | 0                  | 31,457           | 31,457           | 0                      | 20,625           | 20,625           | 0                 | 10,832         | 10,832         |
| 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                      | 51,366             | 0                | 51,366           | 51,366                 | 0                | 51,366           | 0                 | 0              | 0              |
| 12        | 997032  | Interest Rate Swaps                       | 0                  | 14,276           | 14,276           | 0                      | 9,360            | 9,360            | 0                 | 4,916          | 4,916          |
| 99        | 997033  | DSM Tariff Rider                          | -149,762           | 0                | -149,762         | -136,475               | 0                | -136,475         | -13,287           | 0              | -13,287        |
| 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  | -19,592            | 0                | -19,592          | -16,718                | 0                | -16,718          | -2,874            | 0              | -2,874         |
| 11        | 997080  | Book Transportation Depreciation          | 0                  | 0                | 0                | 0                      | 0                | 0                | 0                 | 0              | 0              |
| 4         | 997081  | Deferred Compensation                     | 0                  | -58,888          | -58,888          | 0                      | -40,349          | -40,349          | 0                 | -18,539        | -18,539        |
| 4         | 997082  | Meal Disallowances                        | 0                  | 6,185            | 6,185            | 0                      | 4,238            | 4,238            | 0                 | 1,947          | 1,947          |
| 4         | 997083  | Paid Time Off                             | 0                  | -7,341           | -7,341           | 0                      | -5,030           | -5,030           | 0                 | -2,311         | -2,311         |
| 2         | 997084  | Customer Uncollectibles                   | 0                  | -20,047          | -20,047          | 0                      | -13,344          | -13,344          | 0                 | -6,703         | -6,703         |
|           |         | <b>TOTAL SCHEDULE M ADDITIONS</b>         | <b>-398,101</b>    | <b>1,150,582</b> | <b>752,481</b>   | <b>-374,970</b>        | <b>788,409</b>   | <b>413,439</b>   | <b>-23,131</b>    | <b>362,173</b> | <b>339,042</b> |
|           |         | 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                      | 1,588,321        | 1,588,321        | 0                 | 818,116        | 818,116        |
| 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                    | 10,969             | 0                | 10,969           | 0                      | 0                | 0                | 10,969            | 0              | 10,969         |
|           |         | <b>TOTAL SCHEDULE M DEDUCTIONS</b>        | <b>10,969</b>      | <b>2,411,884</b> | <b>2,422,853</b> | <b>0</b>               | <b>1,592,053</b> | <b>1,592,053</b> | <b>10,969</b>     | <b>819,831</b> | <b>830,800</b> |

ALLOCATION RATIOS:

|       |    |                                                      |          |         |         |
|-------|----|------------------------------------------------------|----------|---------|---------|
| G-ALL | 1  | Contract System Demand                               | 100.000% | 69.400% | 30.600% |
| G-ALL | 2  | Number of Customers                                  | 100.000% | 66.565% | 33.435% |
| G-ALL | 3  | Direct Distribution Operating Expense                | 100.000% | 72.662% | 27.338% |
| G-ALL | 4  | Jurisdictional Four Factor Allocator - Direct Method | 100.000% | 68.518% | 31.482% |
| G-ALL | 6  | Actual Therms Purchased                              | 100.000% | 67.180% | 32.820% |
| G-ALL | 11 | Book Depreciation                                    | 100.000% | 66.003% | 33.997% |
| G-ALL | 12 | Net Gas Plant                                        | 100.000% | 65.566% | 34.434% |
| G-ALL | 99 | Not Allocated                                        | 0.000%   | 0.000%  | 0.000%  |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 9/25/2011

PRINT TIME: 8:56 AM

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

| Ref/Basis | Account | Description                                      | System         | Washington     | Idaho          |
|-----------|---------|--------------------------------------------------|----------------|----------------|----------------|
| 14        | 410100  | Deferred Federal Income Tax Expense - Allocated  | 376,224        | 239,711        | 136,513        |
| 99        | 410100  | Deferred Federal Income Tax Exp                  | 466,000        | 341,432        | 124,568        |
|           |         | <b>SUBTOTAL</b>                                  | <b>842,224</b> | <b>581,143</b> | <b>261,081</b> |
| 14        | 411100  | Deferred Federal Income Tax Expense - Allocated  | 32,103         | 20,454         | 11,649         |
| 99        | 411100  | Deferred Federal Income Tax Exp                  | 6,857          | 5,851          | 1,006          |
|           |         | <b>SUBTOTAL</b>                                  | <b>38,960</b>  | <b>26,305</b>  | <b>12,655</b>  |
|           |         | <b>Total Deferred Federal Income Tax Expense</b> | <b>881,184</b> | <b>607,448</b> | <b>273,736</b> |

ALLOCATION RATIOS:

|       |    |                            |          |         |         |
|-------|----|----------------------------|----------|---------|---------|
| G-ALL | 14 | Net Allocated Schedule M's | 100.000% | 63.715% | 36.285% |
| G-ALL | 99 | Not Allocated              | 0.000%   | 0.000%  | 0.000%  |

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

| Ref/Basis | Description                                                          | System      | Washington  | Idaho       |
|-----------|----------------------------------------------------------------------|-------------|-------------|-------------|
|           | Debt                                                                 |             |             |             |
| 1         | Washington Capital Structure Ratio                                   |             | 53.50%      |             |
| 2         | Idaho Capital Structure Ratio                                        |             |             | 50.00%      |
| 3         | Cost of Debt                                                         |             | 5.930%      | 6.600%      |
|           | Total Cost of Debt                                                   |             | 3.173%      | 3.300%      |
|           | Total Weighted Cost                                                  |             | 3.173%      | 3.300%      |
| G-APL     | Net Rate Base                                                        | 309,115,746 | 203,453,361 | 105,662,385 |
|           | Interest Deduction for FIT Calculation                               | 9,942,434   | 6,455,575   | 3,486,859   |
| 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<br>For Month Ended August 31, 2011<br>Average of Monthly Averages Basis | Report ID:<br>G-OTX-1A |
|-------------------------------------------------------------------------------------------------------------|------------------------|

|           |         |                                              | ***** SYSTEM ***** |           |         | ***** WASHINGTON ***** |           |         | ***** IDAHO ***** |           |         |
|-----------|---------|----------------------------------------------|--------------------|-----------|---------|------------------------|-----------|---------|-------------------|-----------|---------|
| Ref/Basis | Account | Description                                  | Direct             | Allocated | Total   | Direct                 | Allocated | Total   | Direct            | Allocated | Total   |
| 1         | 408170  | UNDERGROUND STORAGE<br>R&P Property Tax      | 0                  | 16,720    | 16,720  | 0                      | 11,604    | 11,604  | 0                 | 5,116     | 5,116   |
| 99        | 408110  | DISTRIBUTION<br>State Excise Tax             | 142,762            | 0         | 142,762 | 142,762                | 0         | 142,762 | 0                 | 0         | 0       |
| 99        | 408120  | Municipal Occupation & License Tax           | 197,391            | 0         | 197,391 | 161,996                | 0         | 161,996 | 35,395            | 0         | 35,395  |
| 99        | 408130  | Excise Tax                                   | 0                  | 0         | 0       | 0                      | 0         | 0       | 0                 | 0         | 0       |
| 99        | 408170  | R&P Property Tax (See Below)                 | 203,558            | 0         | 203,558 | 139,138                | 0         | 139,138 | 64,420            | 0         | 64,420  |
| 99        | 408160  | Miscellaneous State or Local Tax             | 0                  | 0         | 0       | 0                      | 0         | 0       | 0                 | 0         | 0       |
| 99        | 409100  | State Income Tax                             | -21,577            | 0         | -21,577 | 0                      | 0         | 0       | -21,577           | 0         | -21,577 |
|           |         | TOTAL                                        | 522,134            | 0         | 522,134 | 443,896                | 0         | 443,896 | 78,238            | 0         | 78,238  |
| 4         | 408170  | ADMINISTRATIVE & GENERAL<br>R&P Property Tax | 0                  | 3,056     | 3,056   | 0                      | 2,094     | 2,094   | 0                 | 962       | 962     |
|           |         | TOTAL TAXES OTHER THAN FIT                   | 522,134            | 19,776    | 541,910 | 443,896                | 13,698    | 457,594 | 78,238            | 6,078     | 84,316  |

|       |                     |         | ***** SYSTEM ***** |             |          | ***** WASHINGTON ***** |             |          | ***** IDAHO ***** |  |  |
|-------|---------------------|---------|--------------------|-------------|----------|------------------------|-------------|----------|-------------------|--|--|
|       | Plant               | Percent | Tax                | Plant       | Percent  | Tax                    | Plant       | Percent  | Tax               |  |  |
| G-ALL | Underground Storage |         | 16,720             | 24,148,489  | 7.935%   | 12,154                 | 10,647,604  | 6.507%   | 4,566             |  |  |
| G-ALL | Distribution        |         | 203,558            | 276,451,724 | 90.841%  | 139,138                | 150,221,147 | 91.810%  | 64,420            |  |  |
| G-ALL | General             |         | 3,056              | 3,723,680   | 1.224%   | 1,875                  | 2,752,562   | 1.683%   | 1,181             |  |  |
|       | TOTAL               |         | 223,334            | 304,323,893 | 100.000% | 153,167                | 163,621,313 | 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<br>For Month Ended August 31, 2011<br>Average of Monthly Averages Basis | Report ID:<br>G-APL-1A |
|--------------------------------------------------------------------------------------------------------------|------------------------|

|           |         |                                                 | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |             |
|-----------|---------|-------------------------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| Ref/Basis | Account | Description                                     | Direct             | Allocated   | Total       | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total       |
| G-PLT     |         | NET GAS PLANT IN SERVICE                        | 298,975,675        | 51,936,118  | 350,911,793 | 194,316,761            | 35,763,399  | 230,080,160 | 104,658,914       | 16,172,719  | 120,831,633 |
|           |         | ADJUSTMENTS: ACCUM. DEF. INC. TAX               |                    |             |             |                        |             |             |                   |             |             |
| 12        | 282900  | Deferred FIT - Gas Plant In Service             | 0                  | -59,091,406 | -59,091,406 | 0                      | -38,743,871 | -38,743,871 | 0                 | -20,347,535 | -20,347,535 |
| 4         | 282900  | Deferred FIT - Common Plant (282900 from C-DTX) | 0                  | -6,301,169  | -6,301,169  | 0                      | -4,306,273  | -4,306,273  | 0                 | -1,994,896  | -1,994,896  |
| 12        | 190180  | FAS 109 ITC                                     | 0                  | 135,077     | 135,077     | 0                      | 88,565      | 88,565      | 0                 | 46,512      | 46,512      |
| 12        | 283850  | Gas portion of Bond Redemptions                 | 0                  | -1,366,515  | -1,366,515  | 0                      | -895,969    | -895,969    | 0                 | -470,546    | -470,546    |
| 4         | 190850  | Gain on Sale of General Office Bldg--GAS        | 0                  | 8,603       | 8,603       | 0                      | 5,895       | 5,895       | 0                 | 2,708       | 2,708       |
| 99        | 190610  | Contrib in Aid of Construction                  | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
|           |         | TOTAL ACCUM DEFERRED INCOME TAX                 | 0                  | -66,615,410 | -66,615,410 | 0                      | -43,851,653 | -43,851,653 | 0                 | -22,763,757 | -22,763,757 |
|           |         | 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                  | 19,112,811  | 19,112,811  | 0                      | 13,264,291  | 13,264,291  | 0                 | 5,848,520   | 5,848,520   |
| 99        | 186710  | DSM Programs                                    | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 4         | 253850  | Gain on Sale of General Office Building         | 0                  | -24,512     | -24,512     | 0                      | -16,795     | -16,795     | 0                 | -7,717      | -7,717      |
|           |         | TOTAL OTHER ADJUSTMENTS                         | 0                  | 24,819,363  | 24,819,363  | 0                      | 17,224,854  | 17,224,854  | 0                 | 7,594,509   | 7,594,509   |
|           |         | NET RATE BASE                                   | 298,975,675        | 10,140,071  | 309,115,746 | 194,316,761            | 9,136,600   | 203,453,361 | 104,658,914       | 1,003,471   | 105,662,385 |

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% | 65.566% | 34.434% |
| G-ALL | 13 | Net Gas General Plant                                | 100.000% | 69.435% | 30.565% |
| G-ALL | 99 | Not Allocated                                        | 0.000%   | 0.000%  | 0.000%  |



|                                   |  |            |
|-----------------------------------|--|------------|
| GAS UTILITY PLANT                 |  | Report ID: |
| For Month Ended August 31, 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       |
| 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                  | 7,950,544  | 7,950,544   | 0                      | 5,447,554  | 5,447,554   | 0                 | 2,502,990  | 2,502,990   |
| 4                                | C-IPL   | Misc Intangible Plant-PC Software (303110)      | 0                  | 590,017    | 590,017     | 0                      | 404,268    | 404,268     | 0                 | 185,749    | 185,749     |
| TOTAL INTANGIBLE PLANT--SOFTWARE |         |                                                 | 1,133,431          | 8,581,168  | 9,714,599   | 964,981                | 5,879,645  | 6,844,626   | 168,450           | 2,701,523  | 2,869,973   |
| 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                 | 898,124    | 398,124     |
| 1                                | 352XXX  | Wells                                           | 0                  | 18,595,664 | 18,595,664  | 0                      | 12,905,391 | 12,905,391  | 0                 | 5,690,273  | 5,690,273   |
| 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                  | 11,334,823 | 11,334,823  | 0                      | 7,866,367  | 7,866,367   | 0                 | 3,468,456  | 3,468,456   |
| 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                  | 1,465,893  | 1,465,893   | 0                      | 1,017,330  | 1,017,330   | 0                 | 448,563    | 448,563     |
| TOTAL UNDERGROUND STORAGE PLANT  |         |                                                 | 0                  | 34,796,093 | 34,796,093  | 0                      | 24,148,489 | 24,148,489  | 0                 | 10,647,604 | 10,647,604  |
| 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                       | 766,242            | 22,254     | 788,496     | 503,672                | 14,950     | 518,622     | 262,370           | 7,304      | 269,874     |
| 6                                | 376000  | Mains                                           | 215,573,769        | 2,512,520  | 218,086,289 | 137,795,848            | 1,687,911  | 139,483,759 | 77,779,921        | 824,609    | 78,602,530  |
| 6                                | 378000  | Measuring & Reg Station Equip-General           | 5,023,474          | 57,440     | 5,080,914   | 3,056,820              | 38,588     | 3,095,408   | 1,966,654         | 0          | 1,985,506   |
| 6                                | 379000  | Measuring & Reg Station Equip-City Gate         | 5,880,409          | 60,968     | 5,941,377   | 1,735,668              | 40,958     | 1,776,626   | 4,144,741         | 20,010     | 4,164,751   |
| 6                                | 380000  | Services                                        | 141,040,575        | 0          | 141,040,575 | 94,035,929             | 0          | 94,035,929  | 47,004,646        | 0          | 47,004,646  |
| 6                                | 381000  | Meters                                          | 61,495,280         | 0          | 61,495,280  | 41,300,327             | 0          | 41,300,327  | 20,194,953        | 0          | 20,194,953  |
| 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         |         |                                                 | 432,717,665        | 2,653,182  | 435,370,847 | 280,679,343            | 1,782,407  | 282,461,750 | 152,038,322       | 870,775    | 152,909,097 |
| 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                       | 4,230,774          | 10,464,898 | 14,695,672  | 3,244,268              | 7,170,339  | 10,414,607  | 986,506           | 3,294,559  | 4,281,065   |
| 4                                | 391XXX  | Office Furniture & Equipment                    | 0                  | 8,295,226  | 8,295,226   | 0                      | 5,683,723  | 5,683,723   | 0                 | 2,611,503  | 2,611,503   |
| 4                                | 392XXX  | Transportation Equipment                        | 5,855,691          | 1,440,080  | 7,295,771   | 4,355,647              | 986,714    | 5,342,361   | 1,500,044         | 453,266    | 1,953,410   |
| 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          | 2,297,468  | 3,768,490   | 1,023,600              | 1,574,179  | 2,597,779   | 447,422           | 723,289    | 1,170,711   |
| 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                        | 4,031,613          | 782,342    | 4,813,955   | 3,100,390              | 536,045    | 3,636,435   | 931,223           | 246,297    | 1,177,520   |
| 4                                | 397XXX  | Communications Equipment                        | 1,720,441          | 4,236,455  | 5,956,896   | 544,858                | 2,902,734  | 3,447,592   | 1,175,583         | 1,333,721  | 2,509,304   |
| 4                                | 398000  | Miscellaneous Equipment                         | 236                | 80,161     | 80,397      | 101                    | 54,925     | 55,026      | 135               | 25,236     | 25,371      |
| TOTAL GENERAL PLANT              |         |                                                 | 18,237,940         | 28,998,270 | 47,236,210  | 13,038,953             | 19,869,035 | 32,907,988  | 5,198,987         | 9,129,235  | 14,328,222  |
| TOTAL PLANT IN SERVICE           |         |                                                 | 452,089,036        | 75,028,713 | 527,117,749 | 294,683,277            | 51,679,576 | 346,362,853 | 157,405,759       | 23,349,137 | 180,754,896 |

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

|           |         |                                                  | ***** SYSTEM ***** |            |             | ***** WASHINGTON ***** |            |             | ***** IDAHO ***** |            |             |
|-----------|---------|--------------------------------------------------|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
| Ref/Basis | Account | Description                                      | Direct             | Allocated  | Total       | Direct                 | Allocated  | Total       | Direct            | Allocated  | Total       |
|           |         |                                                  | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 99        | 1118.XX | CONSTRUCTION WORK IN PROGRESS<br>GROSS GAS PLANT | 452,089,036        | 75,028,713 | 527,117,749 | 294,683,277            | 51,679,576 | 346,362,853 | 157,405,759       | 23,349,137 | 180,754,896 |
|           |         | ACCUMULATED DEPRECIATION                         |                    |            |             |                        |            |             |                   |            |             |
| G-ADP     | 108X05  | Distribution                                     | 146,361,757        | 898,287    | 147,260,044 | 95,517,282             | 603,469    | 96,120,751  | 50,844,475        | 294,818    | 51,139,293  |
| G-ADP     | 108X06  | General Plant - Non-Transportation               | 5,741,078          | 6,056,966  | 11,798,044  | 4,150,766              | 4,150,112  | 8,300,878   | 1,590,312         | 1,906,854  | 3,497,166   |
| G-ADP     | 108X07  | General Plant - Transportation                   | 902,581            | 74,926     | 977,507     | 628,108                | 51,338     | 679,446     | 274,473           | 23,588     | 298,061     |
| G-ADP     | 108X08  | Underground Storage                              | 0                  | 11,974,072 | 11,974,072  | 0                      | 8,310,006  | 8,310,006   | 0                 | 3,664,066  | 3,664,066   |
|           |         | TOTAL ACCUMULATED DEPRECIATION                   | 153,005,416        | 19,004,251 | 172,009,667 | 100,296,156            | 13,114,925 | 113,411,081 | 52,709,260        | 5,889,326  | 58,598,586  |
|           |         | ACCUMULATED AMORTIZATION                         |                    |            |             |                        |            |             |                   |            |             |
| 4         | 111X30  | Intangible Plant--Limited-Term Plant (C-AAM)     | 106,082            | 7,275      | 113,357     | 68,407                 | 4,985      | 73,482      | 37,585            | 2,290      | 39,875      |
| 4         | 111X31  | Intangible Plant--Mainframe Software (C-AAM)     | 0                  | 3,703,612  | 3,703,612   | 0                      | 2,537,641  | 2,537,641   | 0                 | 1,165,971  | 1,165,971   |
| 4         | 111X32  | Intangible Plant--PC Software (C-AAM)            | 0                  | 351,588    | 351,588     | 0                      | 240,901    | 240,901     | 0                 | 110,687    | 110,687     |
| 4         | 111X50  | Intangible Plant--Leasehold Improvements (C-AAM) | 1,863              | 25,869     | 27,732      | 1,863                  | 17,725     | 19,588      | 0                 | 8,144      | 8,144       |
|           |         | TOTAL ACCUMULATED AMORTIZATION                   | 107,945            | 4,088,344  | 4,196,289   | 70,360                 | 2,801,252  | 2,871,612   | 37,585            | 1,287,092  | 1,324,677   |
|           |         | NET GAS UTILITY PLANT                            | 298,975,675        | 51,936,118 | 350,911,793 | 194,316,761            | 35,763,399 | 230,080,160 | 104,658,914       | 16,172,719 | 120,831,633 |

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% | 67.180% | 32.820% |
| G-ALL | 99 | Not Allocated                                        | 0.000%   | 0.000%  | 0.000%  |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 9/25/2011  
PRINT TIME: 8:56 AM

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

Gas North Copy

| Ref/Basis | Description |                        | Total     | Allocation<br>to Electric | Allocation<br>to Gas North | Allocation<br>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 | 557,213                   | 403,328                    | 108,528                     | 45,357 |
| 8         |             |                        | Utility 8 | 21,578                    | 0                          | 15,229                      | 6,349  |
| 9         |             |                        | Utility 9 | 0                         | 0                          | 0                           | 0      |
|           |             | TOTAL                  |           | 591,975                   | 416,512                    | 123,757                     | 51,706 |
| 99        | 404X32      | PC Software            | Utility 0 | 4,129                     | 4,129                      | 0                           | 0      |
| 99        |             |                        | Utility 1 | 192                       | 0                          | 192                         | 0      |
| 7         |             |                        | Utility 7 | 41,557                    | 30,080                     | 8,094                       | 3,383  |
| 8         |             |                        | Utility 8 | 0                         | 0                          | 0                           | 0      |
| 9         |             |                        | Utility 9 | 0                         | 0                          | 0                           | 0      |
|           |             | TOTAL                  |           | 45,878                    | 34,209                     | 8,286                       | 3,383  |
| 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                  |           | 646,685                   | 459,147                    | 132,379                     | 55,159 |

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: 9/25/2011

PRINT TIME: 8:56 AM

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

| Ref/Basis | Description            | Total   | Allocation<br>to Electric | Allocation<br>to Gas North | Allocation<br>to Oregon |
|-----------|------------------------|---------|---------------------------|----------------------------|-------------------------|
| 7         | 403X60 Utility 7       | 775,414 | 561,268                   | 151,027                    | 63,119                  |
| 8         | Utility 8              | 12,466  | 0                         | 8,798                      | 3,668                   |
| 9         | Utility 9              | 57,801  | 45,706                    | 12,095                     | 0                       |
| 9         | Utility 9 - Washington | 14,323  | 11,326                    | 2,997                      | 0                       |
| 9         | Utility 9 - Idaho      | 34,620  | 27,376                    | 7,244                      | 0                       |
|           | Total                  | 894,624 | 645,676                   | 182,161                    | 66,787                  |
| 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<br>COMMON GENERAL PLANT<br>For Month Ended August 31, 2011<br>Average of Monthly Averages Basis | Report ID:<br>C-ADP-1A |
|--------------------------------------------------------------------------------------------------------------------------|------------------------|

Gas North Copy

| Ref/Basis                                | Account | Description            | Total General | Total Electric | Total Gas North | Total Oregon Gas |
|------------------------------------------|---------|------------------------|---------------|----------------|-----------------|------------------|
| Accumulated Depreciation - General Plant |         |                        |               |                |                 |                  |
| 99                                       | 108X06  | Utility 0              | 41,507,038    | 41,507,038     |                 |                  |
| 99                                       | 108X06  | Utility 1 - Allocated  | 628,425       |                | 628,425         |                  |
| 99                                       | 108X06  | Utility 1 - Washington | 2,313,447     |                | 2,313,447       |                  |
| 99                                       | 108X06  | Utility 1 - Idaho      | 772,797       |                | 772,797         |                  |
| 99                                       | 108X06  | Utility 2 - Oregon     | 2,306,899     |                |                 | 2,306,899        |
| 7                                        | 108X06  | Utility 7              | 19,982,268    | 14,463,765     | 3,891,946       | 1,626,557        |
| 8                                        | 108X06  | Utility 8              | 1,092,448     | 0              | 770,995         | 321,453          |
| 9                                        | 108X06  | Utility 9              | 16,346,160    | 12,925,726     | 3,420,434       | 0                |
| Total                                    |         |                        | 84,949,482    | 68,896,529     | 11,798,044      | 4,254,909        |

|                                                          |        |                        |           |           |         |         |
|----------------------------------------------------------|--------|------------------------|-----------|-----------|---------|---------|
| Accumulated Depreciation - General Plant, Transportation |        |                        |           |           |         |         |
| 99                                                       | 108X07 | Utility 0              | 5,633,657 | 5,633,657 | 0       | 0       |
| 99                                                       | 108X07 | Utility 1 - Allocated  | 227,727   | 0         | 227,727 | 0       |
| 99                                                       | 108X07 | Utility 1 - Washington | 401,493   | 0         | 401,493 | 0       |
| 99                                                       | 108X07 | Utility 1 - Idaho      | 196,430   | 0         | 196,430 | 0       |
| 99                                                       | 108X07 | Utility 2 - Oregon     | 964,308   | 0         | 0       | 964,308 |
| 7                                                        | 108X07 | Utility 7              | 16,952    | 12,270    | 3,302   | 1,380   |
| 9                                                        | 108X07 | Utility 9              | 709,935   | 561,381   | 148,554 | 0       |
| Total                                                    |        |                        | 8,150,502 | 6,207,308 | 977,506 | 965,688 |

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<br>For Month Ended August 31, 2011<br>Average of Monthly Averages Basis | Report ID:<br>C-GPL-1A |
|----------------------------------------------------------------------------------------------|------------------------|

Gas North Copy

| Ref/Basis | Account | Description                  | ***** ELECTRIC ***** |                  |                  | ***** GAS NORTH***** |                   |                  | ***** OREGON***** |                   |                   |                  |                  |                  |
|-----------|---------|------------------------------|----------------------|------------------|------------------|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|
|           |         |                              | Total                | Direct - Wa      | Direct - Idaho   | Allocated            | Total             | Direct - Wa      | Direct - Idaho    | Allocated         | Total             | Direct - Oregon  | Allocated        | Total            |
|           | 389XXX  | Land & Land Rights           |                      |                  |                  |                      |                   |                  |                   |                   |                   |                  |                  |                  |
| 99        |         | Utility 0                    | 124,681              | 0                | 101,907          | 22,774               | 124,681           | 0                | 0                 | 0                 | 0                 | 0                | 0                |                  |
| 99        |         | Utility 1                    | 477,164              | 0                | 0                | 0                    | 0                 | 477,164          | 0                 | 0                 | 0                 | 0                | 472,075          |                  |
| 99        |         | Utility 2                    | 472,075              | 0                | 0                | 0                    | 0                 | 0                | 0                 | 0                 | 0                 | 0                | 320,644          |                  |
| 7         |         | Utility 7                    | 3,939,110            | 0                | 0                | 2,851,246            | 2,851,246         | 0                | 0                 | 767,220           | 0                 | 0                | 0                |                  |
| 9         |         | Utility 9 - Wa               | 470,710              | 372,214          | 0                | 0                    | 372,214           | 98,496           | 0                 | 0                 | 0                 | 0                | 0                |                  |
| 9         |         | Utility 9 - Idaho            | 437,224              | 0                | 345,735          | 0                    | 345,735           | 0                | 91,489            | 0                 | 0                 | 0                | 0                |                  |
| 9         |         | Utility 9 - Allocated        | 298,015              | 0                | 0                | 235,655              | 235,655           | 0                | 0                 | 62,360            | 0                 | 0                | 0                |                  |
|           |         | <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                    | 3,996,960            | 1,245            | 1,597,206        | 2,398,509            | 3,996,960         | 0                | 0                 | 0                 | 0                 | 0                | 0                |                  |
| 99        |         | Utility 1                    | 1,743,477            | 0                | 0                | 0                    | 0                 | 1,743,462        | 0                 | 2,985             | 1,743,477         | 0                | 0                |                  |
| 99        |         | Utility 2                    | 3,285,536            | 0                | 0                | 0                    | 0                 | 0                | 0                 | 0                 | 0                 | 3,285,536        | 3,285,536        |                  |
| 7         |         | Utility 7                    | 48,112,878           | 0                | 0                | 34,825,545           | 34,825,545        | 0                | 0                 | 9,370,945         | 0                 | 0                | 3,916,388        |                  |
| 9         |         | Utility 9 - Wa               | 7,157,970            | 5,660,165        | 0                | 0                    | 5,660,165         | 1,497,805        | 0                 | 0                 | 1,497,805         | 0                | 0                |                  |
| 9         |         | Utility 9 - Idaho            | 4,714,484            | 0                | 3,727,978        | 0                    | 3,727,978         | 0                | 986,506           | 0                 | 986,506           | 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                |                  |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>74,253,541</b>    | <b>5,661,410</b> | <b>5,325,184</b> | <b>41,369,352</b>    | <b>52,355,946</b> | <b>3,244,267</b> | <b>986,506</b>    | <b>10,464,898</b> | <b>14,695,671</b> | <b>3,285,536</b> | <b>3,916,388</b> | <b>7,201,924</b> |
|           | 391XXX  | Office Furniture & Equipment |                      |                  |                  |                      |                   |                  |                   |                   |                   |                  |                  |                  |
| 99        |         | Utility 0                    | 3,135,985            | 950,913          | 0                | 2,185,072            | 3,135,985         | 0                | 0                 | 0                 | 0                 | 0                | 0                |                  |
| 7         |         | Utility 7                    | 41,127,528           | 0                | 0                | 29,769,338           | 29,769,338        | 0                | 0                 | 8,010,409         | 8,010,409         | 0                | 3,347,781        |                  |
| 8         |         | Utility 8                    | 403,567              | 0                | 0                | 0                    | 0                 | 0                | 0                 | 284,817           | 284,817           | 0                | 118,750          |                  |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>44,667,080</b>    | <b>950,913</b>   | <b>0</b>         | <b>31,954,410</b>    | <b>32,905,323</b> | <b>0</b>         | <b>0</b>          | <b>8,295,226</b>  | <b>8,295,226</b>  | <b>0</b>         | <b>3,466,531</b> | <b>3,466,531</b> |
|           | 392XXX  | Transportation Equipment     |                      |                  |                  |                      |                   |                  |                   |                   |                   |                  |                  |                  |
| 99        |         | Utility 0                    | 16,066,645           | 7,208,417        | 2,640,240        | 6,217,988            | 16,066,645        | 0                | 0                 | 0                 | 0                 | 0                | 0                |                  |
| 99        |         | Utility 1                    | 6,524,081            | 0                | 0                | 0                    | 0                 | 4,086,000        | 1,343,534         | 1,094,547         | 6,524,081         | 0                | 0                |                  |
| 99        |         | Utility 2                    | 2,412,796            | 0                | 0                | 0                    | 0                 | 0                | 0                 | 0                 | 0                 | 2,412,796        | 2,412,796        |                  |
| 7         |         | Utility 7                    | 496,107              | 0                | 0                | 359,097              | 359,097           | 0                | 0                 | 96,627            | 96,627            | 0                | 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                |                  |
| 9         |         | Utility 9 - Idaho            | 747,958              | 0                | 591,448          | 0                    | 591,448           | 0                | 156,510           | 0                 | 156,510           | 0                | 0                |                  |
| 9         |         | Utility 9 - Allocated        | 1,189,517            | 0                | 0                | 940,611              | 940,611           | 0                | 0                 | 248,906           | 248,906           | 0                | 0                |                  |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>28,725,739</b>    | <b>8,227,405</b> | <b>3,231,688</b> | <b>7,517,696</b>     | <b>18,976,789</b> | <b>4,355,647</b> | <b>1,500,044</b>  | <b>1,440,080</b>  | <b>7,295,771</b>  | <b>2,412,796</b> | <b>40,383</b>    | <b>2,453,179</b> |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 9/25/2011  
PRINT TIME: 8:56 AM

|                                                                                              |                        |
|----------------------------------------------------------------------------------------------|------------------------|
| COMMON GENERAL PLANT<br>For Month Ended August 31, 2011<br>Average of Monthly Averages Basis | Report ID:<br>C-GPL-1A |
|----------------------------------------------------------------------------------------------|------------------------|

Gas North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\*

\*\*\*\*\* GAS NORTH\*\*\*\*\*

\*\*\*\*\* OREGON\*\*\*\*\*

| Ref/Basis | Account | Description                     | Total             | Direct - Wa       | Direct - Idaho   | Allocated         | Total             | Direct - Wa      | Direct - Idaho | Allocated        | Total            | Direct - Oregon | Allocated      | Total            |
|-----------|---------|---------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|----------------|------------------|------------------|-----------------|----------------|------------------|
|           | 393000  | Stores Equipment                |                   |                   |                  |                   |                   |                  |                |                  |                  |                 |                |                  |
| 99        |         | Utility 0                       | 395,329           | 10,739            | 14,745           | 369,845           | 395,329           | 0                | 0              | 0                | 0                | 0               | 0              | 0                |
| 99        |         | Utility 1                       | 84,271            | 0                 | 0                | 0                 | 0                 | 84,271           | 0              | 0                | 84,271           | 0               | 0              | 0                |
| 99        |         | Utility 2                       | 57,227            | 0                 | 0                | 0                 | 0                 | 0                | 0              | 0                | 0                | 57,227          | 0              | 57,227           |
| 9         |         | Utility 9 - Wa                  | 145,220           | 114,833           | 0                | 0                 | 114,833           | 30,387           | 0              | 0                | 30,387           | 0               | 0              | 0                |
| 9         |         | Utility 9 - Idaho               | 193,975           | 0                 | 153,386          | 0                 | 153,386           | 0                | 40,589         | 0                | 40,589           | 0               | 0              | 0                |
| 9         |         | Utility 9 - Allocated           | 1,281,757         | 0                 | 0                | 1,013,549         | 1,013,549         | 0                | 0              | 268,208          | 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                       | 3,357,012         | 1,216,530         | 397,722          | 1,742,760         | 3,357,012         | 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                       | 5,300,211         | 0                 | 0                | 3,836,452         | 3,836,452         | 0                | 0              | 1,032,322        | 1,032,322        | 0               | 431,437        | 431,437          |
| 8         |         | Utility 8                       | 1,116,057         | 0                 | 0                | 0                 | 0                 | 0                | 0              | 787,657          | 787,657          | 0               | 328,400        | 328,400          |
| 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                |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>12,887,928</b> | <b>1,247,686</b>  | <b>405,080</b>   | <b>5,800,919</b>  | <b>7,453,685</b>  | <b>1,023,600</b> | <b>447,422</b> | <b>2,297,468</b> | <b>3,768,490</b> | <b>905,916</b>  | <b>759,837</b> | <b>1,665,753</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              | 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                |
|           |         | <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              | 0                |
| 99        |         | Utility 1                       | 4,324,188         | 0                 | 0                | 0                 | 0                 | 2,962,105        | 822,791        | 539,292          | 4,324,188        | 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          | 401,028          | 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           | 645,834           | 0                 | 0                | 510,693           | 510,693           | 0                | 0              | 135,141          | 135,141          | 0               | 0              | 0                |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>41,468,155</b> | <b>16,852,439</b> | <b>8,726,753</b> | <b>10,986,074</b> | <b>36,565,266</b> | <b>3,100,390</b> | <b>931,223</b> | <b>782,343</b>   | <b>4,813,956</b> | <b>43,834</b>   | <b>45,099</b>  | <b>88,933</b>    |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 9/25/2011  
PRINT TIME: 8:56 AM

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

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

|           |         | ***** ELECTRIC *****    |             |             |                | ***** GAS NORTH***** |             |             |                | ***** OREGON ***** |            |                 |           |            |
|-----------|---------|-------------------------|-------------|-------------|----------------|----------------------|-------------|-------------|----------------|--------------------|------------|-----------------|-----------|------------|
| Ref/Basis | Account | Description             | Total       | Direct - Wa | Direct - Idaho | Allocated            | Total       | Direct - Wa | Direct - Idaho | Allocated          | Total      | Direct - Oregon | Allocated | Total      |
|           | 397XXX  | Communication Equipment |             |             |                |                      |             |             |                |                    |            |                 |           |            |
|           |         | Utility 0               | 41,742,231  | 5,771,471   | 2,309,000      | 33,661,760           | 41,742,231  | 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    |
| 99        |         | Utility 7               | 10,519,824  | 0           | 0              | 7,614,564            | 7,614,564   | 0           | 0              | 2,048,946          | 2,048,946  | 0               | 856,314   | 856,314    |
| 7         |         | Utility 8               | 926,080     | 0           | 0              | 0                    | 0           | 0           | 0              | 653,581            | 653,581    | 0               | 272,499   | 272,499    |
| 8         |         | 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   | 7,330,599   | 0           | 0              | 5,796,671            | 5,796,671   | 0           | 0              | 1,533,928          | 1,533,928  | 0               | 0         | 0          |
| 9         |         | TOTAL ACCOUNT           | 66,783,881  | 6,138,583   | 5,500,148      | 47,072,995           | 58,711,726  | 544,858     | 1,175,583      | 4,236,455          | 5,956,896  | 986,446         | 1,128,813 | 2,115,259  |
|           | 398000  | Miscellaneous Equipment |             |             |                |                      |             |             |                |                    |            |                 |           |            |
|           |         | Utility 0               | 13,251      | 0           | 2,299          | 10,952               | 13,251      | 0           | 0              | 0                  | 0          | 0               | 0         | 0          |
| 99        |         | Utility 1               | 0           | 0           | 0              | 0                    | 0           | 0           | 0              | 0                  | 0          | 2,367           | 0         | 2,367      |
| 99        |         | Utility 2               | 2,367       | 0           | 0              | 0                    | 0           | 0           | 0              | 0                  | 0          | 0               | 33,016    | 33,016     |
| 99        |         | Utility 7               | 405,598     | 0           | 0              | 293,584              | 293,584     | 0           | 0              | 78,998             | 78,998     | 0               | 0         | 0          |
| 7         |         | 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          |
| 9         |         | 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     | 279,840,988 | 39,770,080  | 23,914,960     | 150,760,024          | 214,445,064 | 13,038,950  | 5,198,987      | 28,998,271         | 47,236,208 | 8,395,772       | 9,763,944 | 18,159,716 |

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<br>For Month Ended August 31, 2011<br>Average of Monthly Averages Basis | Report ID:<br>G-ADP-1A |
|-------------------------------------------------------------------------------------------------------------------------------|------------------------|

|                                                                   |         |                                              | ***** SYSTEM ***** |            |             | ***** WASHINGTON ***** |            |             | ***** IDAHO ***** |            |             |
|-------------------------------------------------------------------|---------|----------------------------------------------|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
| Ref/Basis                                                         | Account | Description                                  | Direct             | Allocated  | Total       | Direct                 | Allocated  | Total       | Direct            | Allocated  | Total       |
| <b>UNDERGROUND STORAGE PLANT:</b>                                 |         |                                              |                    |            |             |                        |            |             |                   |            |             |
| G-PLT                                                             |         | Plant in Service                             | 0                  | 34,796,093 | 34,796,093  | 0                      | 24,148,489 | 24,148,489  | 0                 | 10,647,604 | 10,647,604  |
| 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                  | 34,323,318 | 34,323,318  | 0                      | 23,820,383 | 23,820,383  | 0                 | 10,502,935 | 10,502,935  |
|                                                                   |         | Percentage                                   |                    | 100.000%   | 100.000%    | 0.000%                 |            |             | 0.000%            |            |             |
| <b>ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:</b> |         |                                              |                    |            |             |                        |            |             |                   |            |             |
|                                                                   | 108X08  | Accumulated Depreciation                     | 0                  | 11,974,072 | 11,974,072  |                        |            |             |                   |            |             |
|                                                                   | 403X80  | Depreciation Expense                         | 0                  | 51,974     | 51,974      |                        |            |             |                   |            |             |
| <b>JURISDICTIONAL ALLOCATION:</b>                                 |         |                                              |                    |            |             |                        |            |             |                   |            |             |
| 1                                                                 | 108X08  | Accumulated Depreciation                     | 0                  | 11,974,072 | 11,974,072  | 0                      | 8,310,006  | 8,310,006   | 0                 | 3,664,066  | 3,664,066   |
| 1                                                                 | 403X80  | Depreciation Expense                         | 0                  | 51,974     | 51,974      | 0                      | 36,070     | 36,070      | 0                 | 15,904     | 15,904      |
| <b>DISTRIBUTION PLANT:</b>                                        |         |                                              |                    |            |             |                        |            |             |                   |            |             |
| G-PLT                                                             |         | Plant in Service                             | 432,717,665        | 2,653,182  | 435,370,847 | 280,679,343            | 1,782,407  | 282,461,750 | 152,038,322       | 870,775    | 152,909,097 |
| 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               | 432,628,652        | 2,653,182  | 435,281,834 | 280,615,000            | 1,782,407  | 282,397,407 | 152,013,652       | 870,775    | 152,884,427 |
|                                                                   |         | Percentage                                   |                    | 0.610%     | 100.000%    | 64.863%                |            |             | 34.527%           |            |             |
| <b>ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:</b> |         |                                              |                    |            |             |                        |            |             |                   |            |             |
|                                                                   | 108X05  | Accumulated Depreciation                     | 146,361,757        | 898,287    | 147,260,044 |                        |            |             |                   |            |             |
|                                                                   | 403X50  | Depreciation Expense                         | 849,632            | 5,214      | 854,846     |                        |            |             |                   |            |             |
| <b>JURISDICTIONAL ALLOCATION:</b>                                 |         |                                              |                    |            |             |                        |            |             |                   |            |             |
| 6                                                                 | 108X05  | Accumulated Depreciation                     | 146,361,757        | 898,287    | 147,260,044 | 95,517,282             | 603,469    | 96,120,751  | 50,844,475        | 294,818    | 51,139,293  |
| 6                                                                 | 403X50  | Depreciation Expense                         | 849,632            | 5,214      | 854,846     | 534,479                | 3,503      | 537,982     | 295,153           | 1,711      | 296,864     |
| <b>GENERAL PLANT--NON-TRANSPORTATION</b>                          |         |                                              |                    |            |             |                        |            |             |                   |            |             |
| G-PLT                                                             |         | Plant in Service                             | 18,237,940         | 28,998,270 | 47,236,210  | 13,038,953             | 19,869,035 | 32,907,988  | 5,198,987         | 9,129,235  | 14,328,222  |
| 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                         | 5,855,691          | 1,440,080  | 7,295,771   | 4,355,647              | 986,714    | 5,342,361   | 1,500,044         | 453,366    | 1,953,410   |
|                                                                   |         | Depreciable Non-Transportation General Plant | 11,715,099         | 26,728,610 | 38,443,709  | 8,107,645              | 18,313,909 | 26,421,554  | 3,607,454         | 8,414,701  | 12,022,155  |
|                                                                   |         | Percentage                                   |                    | 69.526%    | 100.000%    | 21.090%                |            |             | 9.384%            |            |             |
| <b>ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:</b> |         |                                              |                    |            |             |                        |            |             |                   |            |             |
|                                                                   | 108X06  | Accumulated Depreciation                     | 5,741,078          | 6,056,966  | 11,798,044  |                        |            |             |                   |            |             |
|                                                                   | 403X60  | Depreciation Expense                         | 87,922             | 121,268    | 209,190     |                        |            |             |                   |            |             |
| <b>JURISDICTIONAL ALLOCATION:</b>                                 |         |                                              |                    |            |             |                        |            |             |                   |            |             |
| 4                                                                 | 108X06  | Accumulated Depreciation - Common Allocated  | 2,654,834          | 6,056,966  | 8,711,800   | 1,837,319              | 4,150,112  | 5,987,431   | 817,515           | 1,906,854  | 2,724,369   |
| 4                                                                 | 108X06  | Accumulated Depreciation - Direct            | 3,086,244          | 0          | 3,086,244   | 2,313,447              | 0          | 2,313,447   | 772,797           | 0          | 772,797     |
|                                                                   |         | Depreciation Expense - Common Allocated      | 53,152             | 121,268    | 174,420     | 36,785                 | 83,090     | 119,875     | 16,367            | 38,178     | 54,545      |
|                                                                   |         | Depreciation Expense - WA Allocated          | 2,997              | 0          | 2,997       | 2,997                  | 0          | 2,997       | 0                 | 0          | 0           |
|                                                                   |         | Depreciation Expense - ID Allocated          | 7,244              | 0          | 7,244       | 0                      | 0          | 0           | 7,244             | 0          | 7,244       |
|                                                                   |         | Depreciation Expense - Direct                | 24,529             | 0          | 24,529      | 19,481                 | 0          | 19,481      | 5,048             | 0          | 5,048       |

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 9/25/2011  
PRINT TIME: 8:56 AM

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

|           |         |                                                                                                | ***** SYSTEM ***** |           |           | ***** WASHINGTON ***** |           |           | ***** IDAHO ***** |           |           |
|-----------|---------|------------------------------------------------------------------------------------------------|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| Ref/Basis | Account | Description                                                                                    | Direct             | Allocated | Total     | Direct                 | Allocated | Total     | Direct            | Allocated | Total     |
| G-PLT     | 392XXX  | <b>GENERAL PLANT--TRANSPORTATION</b><br>Depreciable Transportation General Plant<br>Percentage | 5,855,691          | 1,440,080 | 7,295,771 | 4,355,647              | 986,714   | 5,342,361 | 1,500,044         | 453,366   | 1,953,410 |
|           |         |                                                                                                |                    | 19.739%   | 100.000%  | 59.701%                |           |           | 20.560%           |           |           |
|           |         | <b>ALLOCATION TO DIRECT/ALLOCATED<br/>BASED ON DEPRECIABLE PLANT:</b>                          |                    |           |           |                        |           |           |                   |           |           |
| 4         | 108X07  | Accumulated Depreciation                                                                       | 902,581            | 74,926    | 977,507   |                        |           |           |                   |           |           |
| 4         | 403X70  | Depreciation Expense                                                                           | 2,151              | 530       | 2,681     |                        |           |           |                   |           |           |
|           |         | <b>JURISDICTIONAL ALLOCATION:</b>                                                              |                    |           |           |                        |           |           |                   |           |           |
|           | 108X07  | Accumulated Depreciation - Common Allocated                                                    | 304,658            | 74,926    | 379,584   | 226,615                | 51,338    | 277,953   | 78,043            | 23,588    | 101,631   |
|           | 108X07  | Accumulated Depreciation - Direct                                                              | 597,923            | 0         | 597,923   | 401,493                | 0         | 401,493   | 196,430           | 0         | 196,430   |
|           | 403X70  | Depreciation Expense                                                                           | 2,151              | 530       | 2,681     | 1,600                  | 363       | 1,963     | 551               | 167       | 718       |

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% |  | 67.180% | 32.820% |
| G-ALL | 99 | Not Allocated                                        | 0.000%   |  | 0.000%  | 0.000%  |

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

Report ID:  
C-IPL-1A

Gas North Copy

| Ref/Basis | Account      | Description                               | Total             | ***** ELECTRIC ***** |                |                   | ***** GAS NORTH ***** |                |                |                  | ***** OREGON ***** |               |                  |          |          |                  |
|-----------|--------------|-------------------------------------------|-------------------|----------------------|----------------|-------------------|-----------------------|----------------|----------------|------------------|--------------------|---------------|------------------|----------|----------|------------------|
|           |              |                                           |                   | Direct - Wa          | Direct - Idaho | Allocated         | Total                 | Direct - Wa    | Direct - Idaho | Allocated        | Total              | Direct        | Allocated        | Total    |          |                  |
|           | 303000       | Intangible Plant                          |                   |                      |                |                   |                       |                |                |                  |                    |               |                  |          |          |                  |
|           |              | Utility 0                                 | 1,848,022         | 0                    | 0              | 1,848,022         | 1,848,022             | 0              | 0              | 0                | 0                  | 0             | 0                | 0        | 0        | 0                |
| 99        |              | Utility 1                                 | 1,133,431         | 0                    | 0              | 0                 | 0                     | 964,981        | 168,450        | 0                | 0                  | 0             | 0                | 0        | 0        | 0                |
| 7         |              | Utility 7                                 | 0                 | 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           | 0                  | 0             | 0                | 0        | 0        | 0                |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>3,175,511</b>  | <b>0</b>             | <b>0</b>       | <b>2,001,473</b>  | <b>2,001,473</b>      | <b>964,981</b> | <b>168,450</b> | <b>40,607</b>    | <b>1,174,038</b>   | <b>0</b>      | <b>0</b>         | <b>0</b> | <b>0</b> | <b>0</b>         |
|           | 303100       | Misc Intangible Plant--Mainframe Software |                   |                      |                |                   |                       |                |                |                  |                    |               |                  |          |          |                  |
| 99        |              | Utility 0                                 | 2,008,093         | 1,185,681            | 0              | 822,412           | 2,008,093             | 0              | 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        | 0        | 46,440           |
| 7         |              | Utility 7                                 | 36,128,909        | 0                    | 0              | 26,151,188        | 26,151,188            | 0              | 0              | 7,036,828        | 7,036,828          | 0             | 2,940,893        | 0        | 0        | 2,940,893        |
| 8         |              | Utility 8                                 | 1,294,675         | 0                    | 0              | 0                 | 0                     | 0              | 0              | 913,717          | 913,717            | 0             | 380,958          | 0        | 0        | 380,958          |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>39,478,117</b> | <b>1,185,681</b>     | <b>0</b>       | <b>26,973,600</b> | <b>28,159,281</b>     | <b>0</b>       | <b>0</b>       | <b>7,950,545</b> | <b>7,950,545</b>   | <b>46,440</b> | <b>3,321,851</b> | <b>0</b> | <b>0</b> | <b>3,368,291</b> |
|           | 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        | 0                |
| 99        |              | Utility 1                                 | 19,337            | 0                    | 0              | 0                 | 0                     | 0              | 0              | 19,337           | 19,337             | 0             | 0                | 0        | 0        | 0                |
| 99        |              | Utility 2                                 | 1,231             | 0                    | 0              | 0                 | 0                     | 0              | 0              | 0                | 0                  | 1,231         | 0                | 0        | 0        | 1,231            |
| 7         |              | Utility 7                                 | 2,605,251         | 0                    | 0              | 1,885,759         | 1,885,759             | 0              | 0              | 507,425          | 507,425            | 0             | 212,067          | 0        | 0        | 212,067          |
| 8         |              | Utility 8                                 | 89,628            | 0                    | 0              | 0                 | 0                     | 0              | 0              | 63,255           | 63,255             | 0             | 26,373           | 0        | 0        | 26,373           |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>2,972,293</b>  | <b>0</b>             | <b>0</b>       | <b>2,142,605</b>  | <b>2,142,605</b>      | <b>0</b>       | <b>0</b>       | <b>590,017</b>   | <b>590,017</b>     | <b>1,231</b>  | <b>238,440</b>   | <b>0</b> | <b>0</b> | <b>239,671</b>   |
|           | <b>TOTAL</b> |                                           | <b>45,625,921</b> | <b>1,185,681</b>     | <b>0</b>       | <b>31,117,678</b> | <b>32,303,359</b>     | <b>964,981</b> | <b>168,450</b> | <b>8,581,169</b> | <b>9,714,600</b>   | <b>47,671</b> | <b>3,560,291</b> | <b>0</b> | <b>0</b> | <b>3,607,962</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 AMORTIZATION<br>COMMON PLANT<br>For Month Ended August 31, 2011<br>Average of Monthly Averages Basis | Report ID:<br>C-AAM-1A |
|------------------------------------------------------------------------------------------------------------------|------------------------|

Gas North Copy

| Ref/Basis | Account | Description        | Total      | Allocation<br>To Electric | Allocation<br>to Gas North | Allocation<br>to Oregon Gas |
|-----------|---------|--------------------|------------|---------------------------|----------------------------|-----------------------------|
|           |         | Accum Amort 111X20 |            |                           |                            |                             |
| 99        |         | Utility 0          | 5,206,968  | 5,206,968                 | 0                          | 0                           |
|           |         | Total              | 5,206,968  | 5,206,968                 | 0                          | 0                           |
|           |         | Accum Amort 111X30 |            |                           |                            |                             |
| 99        |         | Utility 0          | 484,039    | 484,039                   | 0                          | 0                           |
| 99        |         | Utility 1          | 0          | 0                         | 0                          | 0                           |
| 99        |         | Utility 2 - Oregon | 38,004     | 0                         | 0                          | 38,004                      |
| 7         |         | Utility 7          | 0          | 0                         | 0                          | 0                           |
| 8         |         | Utility 8          | 0          | 0                         | 0                          | 0                           |
| 9         |         | Utility 9          | 34,768     | 27,493                    | 7,275                      | 0                           |
|           |         | Total              | 556,811    | 511,532                   | 7,275                      | 38,004                      |
|           |         | Accum Amort 111X31 |            |                           |                            |                             |
| 99        |         | Utility 0          | 484,022    | 484,022                   | 0                          | 0                           |
| 99        |         | Utility 1          | 0          | 0                         | 0                          | 0                           |
| 99        |         | Utility 2 - Oregon | 38,700     | 0                         | 0                          | 38,700                      |
| 7         |         | Utility 7          | 17,908,960 | 12,963,043                | 3,488,128                  | 1,457,789                   |
| 8         |         | Utility 8          | 305,326    | 0                         | 215,484                    | 89,842                      |
| 9         |         | Utility 9          | 0          | 0                         | 0                          | 0                           |
|           |         | Total              | 18,737,008 | 13,447,065                | 3,703,612                  | 1,586,331                   |
|           |         | Accum Amort 111X32 |            |                           |                            |                             |
| 99        |         | Utility 0          | 188,478    | 188,478                   | 0                          | 0                           |
| 99        |         | Utility 1          | 12,046     | 0                         | 12,046                     | 0                           |
| 99        |         | Utility 2 - Oregon | 393        | 0                         | 0                          | 393                         |
| 7         |         | Utility 7          | 1,418,528  | 1,026,773                 | 276,287                    | 115,468                     |
| 8         |         | Utility 8          | 89,628     | 0                         | 63,255                     | 26,373                      |
| 9         |         | Utility 9          | 0          | 0                         | 0                          | 0                           |
|           |         | Total              | 1,709,073  | 1,215,251                 | 351,588                    | 142,234                     |
|           |         | Accum Amort 111X50 |            |                           |                            |                             |
| 99        |         | Utility 0          | 0          | 0                         | 0                          | 0                           |
| 99        |         | Utility 1          | 0          | 0                         | 0                          | 0                           |
| 99        |         | Utility 2 - Oregon | 43,043     | 0                         | 0                          | 43,043                      |
| 7         |         | Utility 7          | 118,993    | 86,131                    | 23,176                     | 9,686                       |
| 8         |         | Utility 8          | 0          | 0                         | 0                          | 0                           |
| 9         |         | Utility 9          | 12,870     | 10,177                    | 2,693                      | 0                           |

| ACCUMULATED AMORTIZATION<br>COMMON PLANT<br>For Month Ended August 31, 2011<br>Average of Monthly Averages Basis |         |                    | Report ID:<br>C-AAM-1A |                           | Gas North Copy             |                             |  |  |
|------------------------------------------------------------------------------------------------------------------|---------|--------------------|------------------------|---------------------------|----------------------------|-----------------------------|--|--|
| Ref/Basis                                                                                                        | Account | Description        | Total                  | Allocation<br>To Electric | Allocation<br>to Gas North | Allocation<br>to Oregon Gas |  |  |
|                                                                                                                  |         | Total              | 174,906                | 96,308                    | 25,869                     | 52,729                      |  |  |
|                                                                                                                  |         | Accum Amort 111X70 |                        |                           |                            |                             |  |  |
| 99                                                                                                               |         | Utility 0          | 432                    | 432                       | 0                          | 0                           |  |  |
|                                                                                                                  |         | Total              | 432                    | 432                       | 0                          | 0                           |  |  |
| TOTAL Accumulated Amortization - Common Plant                                                                    |         |                    | 26,385,198             | 20,477,556                | 4,088,344                  | 1,819,298                   |  |  |

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<br>SPECIFIC GENERAL PLANT<br>For Month Ended August 31, 2011<br>Average of Monthly Averages Basis | Report ID:<br>C-DTX-1A |
|----------------------------------------------------------------------------------------------------------------------------------------|------------------------|

Gas North Copy

| Ref/Basis | Account | Description                                   | Total       | Electric    | Gas North  | Oregon Gas |
|-----------|---------|-----------------------------------------------|-------------|-------------|------------|------------|
|           |         | Deferred FIT - General Plant (For Report APL) |             |             |            |            |
| 7         | 282900  | Utility 7                                     | -30,410,493 | 22,012,027  | -5,923,052 | -2,475,414 |
| 9         | 282900  | Utility 9                                     | -1,807,012  | -1,428,895  | -378,117   | 0          |
|           |         | Total                                         | -32,217,505 | -23,440,922 | -6,301,169 | -2,475,414 |

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% |