

RESULTS OF OPERATION

AVISTA UTILITIES

PRINT DATE: 10-28-2011

PRINT TIME: 11:38 AM

GAS RATE OF RETURN For Month Ended September 30, 2011 Average of Monthly Averages Basis			Report ID: G-ROR-1A		
Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	-1,026,281	-620,356	-405,925
		Adjustments			
		Adjusted Gas Net Operating Income	-1,026,281	-620,356	-405,925
G-APL		Gas Net Adjusted Rate Base	317,884,659	209,650,467	108,234,192
		RATE OF RETURN	-0.323%	-0.296%	-0.375%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Month Ended September 30, 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	09-30-2011	223,088	147,897	75,191
		Percent		100.000%	66.295%	33.705%
3	G-OPS	Direct Distribution Operating Expense		886,467	515,543	370,924
		Percent		100.000%	58.157%	41.843%
		Jurisdictional Four Factor Allocator - Direct Method				
		Allocation Rate Calculation - Updated 12-31-2010				
		Direct O & M				
		Amount: Accounts 798 - 894		2,960,332	1,958,779	1,001,553
		Amount: Accounts 901 - 935		12,985,723	9,788,850	3,196,873
		Total		15,946,055	11,747,629	4,198,426
		Percentage		100.000%	73.671%	26.329%
		Direct Labor				
		Amount: Accounts 798 - 894		5,777,102	3,849,651	1,927,451
		Amount: Accounts 901 - 935		2,393,355	1,904,696	488,659
		Total		8,170,457	5,754,347	2,416,110
		Percentage		100.000%	70.429%	29.571%
		Total Number of Customers		223,040	148,247	74,793
		Percentage		100.000%	66.467%	33.533%
		Total Direct Plant		298,884,304	189,804,990	109,079,314
		Percentage		100.000%	63.505%	36.495%
4		Total Four Factor Allocators		400.000%	274.071%	125.929%
		Percent		100.000%	68.518%	31.482%
		Underground Storage & Dist Plant				
				System	Washington	Idaho
	G-PLT	Underground Storage		34,819,934	24,165,035	10,654,899
	G-PLT	Distribution		437,416,459	284,147,498	153,268,961
		Total Underground Storage/Dist Plant		472,236,393	308,312,533	163,923,860
5		Percent		100.000%	65.288%	34.712%
6	Input	Actual Therms Purchased	09-30-2011	6,748,223	4,567,872	2,180,351
		Percent		100.000%	67.690%	32.310%

GAS ALLOCATION PERCENTAGES For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input		01-01-2011	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor			57,557,639	50,620,200	3,943,320	2,994,119
Direct O & M Accts 500 - 894			57,769,575	39,717,113	14,983,974	3,068,488
Direct O & M Accts 901 - 935			1,276,412	787,265	489,147	XXXXXX
Direct O & M Accts 901 - 905 Utility 9 Only			0			
Adjustments			116,603,626	91,124,578	19,416,441	6,062,607
Total			100.000%	78.149%	16.652%	5.199%
Percentage						
Direct Labor Accts 500 - 894			51,313,884	40,856,300	7,149,723	3,307,861
Direct Labor Accts 901 - 935			5,118,749	3,938,893	229,885	949,971
Direct Labor Accts 901 - 905 Utility 9 Only			5,235,309	3,229,034	2,006,275	XXXXXX
Total			61,667,942	48,024,227	9,385,883	4,257,832
Percentage			100.000%	77.876%	15.220%	6.904%
Number of Customers at		12-31-2010	678,123	358,982	223,040	96,101
Percentage			100.000%	52.937%	32.891%	14.172%
Net Direct Plant			2,417,505,829	1,947,783,110	317,785,902	151,936,817
Percentage			100.000%	80.570%	13.145%	6.285%
Total Percentages			400.000%	289.532%	77.908%	32.560%
Average (CD AA)			100.000%	72.383%	19.477%	8.140%
7						
Input		01-01-2011	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor			6,937,439	0	3,943,320	2,994,119
Direct O & M Accts 580 - 894			18,052,462	0	14,983,974	3,068,488
Direct O & M Accts 901 - 935			489,147	0	489,147	XXXXXX
Direct O & M Accts 901 - 905 Utility 9 Only			25,479,048	0	19,416,441	6,062,607
Total			100.000%	0.000%	76.206%	23.794%
Percentage						
Direct Labor Accts 580 - 894			10,457,584	0	7,149,723	3,307,861
Direct Labor Accts 901 - 935			1,179,856	0	229,885	949,971
Direct Labor Accts 901 - 905 Utility 9 Only			2,006,275	0	2,006,275	XXXXXX
Total			13,643,715	0	9,385,883	4,257,832
Percentage			100.000%	0.000%	68.793%	31.207%
Number of Customers at		12-31-2010	319,141	0	223,040	96,101
Percentage			100.000%	0.000%	69.888%	30.112%
Net Direct Plant			464,005,775	0	312,801,546	151,204,229
Percentage			100.000%	0.000%	67.413%	32.587%
Total Percentages			400.000%	0.000%	282.299%	117.701%
Average (GD AA)			100.000%	0.000%	70.575%	29.425%
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RESULTS OF OPERATIONS

AVISTA UTILITIES

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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	3,900,118	0	3,900,118	2,693,371	0	2,693,371	1,206,747	0	1,206,747
99	4812XX	Commercial - Firm & Interruptible	2,229,336	0	2,229,336	1,472,937	0	1,472,937	756,399	0	756,399
99	4813XX	Industrial-Firm	211,068	0	211,068	126,983	0	126,983	84,085	0	84,085
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	469,603	0	469,603	376,124	0	376,124	93,479	0	93,479
99	484000	Interdepartmental Revenue	2,581	0	2,581	2,189	0	2,189	392	0	392
TOTAL SALES TO ULTIMATE CUSTOMERS			6,812,706	0	6,812,706	4,671,604	0	4,671,604	2,141,102	0	2,141,102
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	9,437,241	0	9,437,241	6,388,068	0	6,388,068	3,049,173	0	3,049,173
99	488000	Miscellaneous Service Revenues	2,097	0	2,097	1,053	0	1,053	1,044	0	1,044
99	489300	Transportation For Others	290,427	0	290,427	253,277	0	253,277	37,150	0	37,150
99	493000	Rent from Gas Property	211	0	211	211	0	211	0	0	0
4	495000	Other Gas Revenues	504,327	3,162	507,489	342,777	2,167	344,944	161,550	995	162,545
TOTAL OTHER OPERATING REVENUES			10,234,303	3,162	10,237,465	6,985,386	2,167	6,987,553	3,248,917	995	3,249,912
TOTAL GAS REVENUES			17,047,009	3,162	17,050,171	11,656,990	2,167	11,659,157	5,390,019	995	5,391,014
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	17,668,303	0	17,668,303	11,956,564	0	11,956,564	5,711,739	0	5,711,739
6	808XXX	Net Natural Gas Storage Transactions	-4,393,676	0	-4,393,676	-2,974,079	0	-2,974,079	-1,419,597	0	-1,419,597
6	811000	Gas Used for Products Extraction	-181,498	0	-181,498	-122,856	0	-122,856	-58,642	0	-58,642
10	813000	Other Gas Expenses	0	109,449	109,449	0	73,935	73,935	0	35,514	35,514
99	813010	Gas Technology Institute (GTI) Expenses	2,725	0	2,725	1,864	0	1,864	861	0	861
TOTAL PRODUCTION EXPENSES			13,095,854	109,449	13,205,303	8,861,493	73,935	8,935,428	4,234,361	35,514	4,269,875
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	1,003	1,003	0	696	696	0	307	307
1	824000	Other Expenses	0	57,889	57,889	0	40,175	40,175	0	17,714	17,714
1	837000	Other Equipment	0	56,195	56,195	0	38,999	38,999	0	17,196	17,196
TOTAL UNDERGROUND STORAGE OP. EXP			0	115,087	115,087	0	79,870	79,870	0	35,217	35,217
G-ADP		Depreciation Expense	0	52,017	52,017	0	36,100	36,100	0	15,917	15,917
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	16,730	16,730	0	11,611	11,611	0	5,119	5,119
TOTAL UNDERGROUND STORAGE EXP			0	183,853	183,853	0	127,594	127,594	0	56,259	56,259

RESULTS OF OPERATIONS

AVISTA UTILITIES

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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	8,596	71,905	80,501	6,410	41,818	48,228	2,186	30,087	32,273
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	268,125	71,611	339,736	117,465	41,647	159,112	150,660	29,964	180,624
3	875000	Measuring & Reg Sta Exp-General	6,904	0	6,904	4,651	0	4,651	2,253	0	2,253
3	876000	Measuring & Reg Sta Exp-Industrial	6,894	0	6,894	6,894	0	6,894	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	10,589	0	10,589	5,681	0	5,681	4,908	0	4,908
3	878000	Meter & House Regulator Expenses	67,640	0	67,640	58,065	0	58,065	9,575	0	9,575
3	879000	Customer Installation Expenses	162,946	6,616	169,562	100,930	3,848	104,778	62,016	2,768	64,784
3	880000	Other Expenses	-20,929	61,966	41,037	-32,224	36,038	3,814	11,295	25,928	37,223
3	881000	Rents	0	2,181	2,181	0	1,268	1,268	0	913	913
MAINTENANCE											
3	885000	Supervision & Engineering	16,625	912	17,537	8,007	530	8,537	8,618	382	9,000
3	887000	Mains	177,676	1,365	179,041	118,723	794	119,517	58,953	571	59,524
3	889000	Measuring & Reg Sta Exp-General	33,118	0	33,118	34,044	0	34,044	-926	0	-926
3	890000	Measuring & Reg Sta Exp-Industrial	12,047	50	12,097	8,346	29	8,375	3,701	21	3,722
3	891000	Measuring & Reg Sta Exp-City Gate	1,478	0	1,478	-3,539	0	-3,539	5,017	0	5,017
3	892000	Services	56,194	5,954	62,148	19,616	3,463	23,079	36,578	2,491	39,069
3	893000	Meters & House Regulators	78,564	42,614	121,178	62,474	24,783	87,257	16,090	17,831	33,921
3	894000	Other Equipment	0	26,329	26,329	0	15,312	15,312	0	11,017	11,017
TOTAL DISTRIBUTION OPERATING EXP			886,467	291,503	1,177,970	515,543	169,530	685,073	370,924	121,973	492,897
G-ADP		Depreciation	853,257	5,211	858,468	557,506	3,527	561,033	295,751	1,684	297,435
G-OTX		Taxes Other Than FIT	459,108	0	459,108	421,650	0	421,650	37,458	0	37,458
TOTAL DISTRIBUTION EXPENSES			2,198,832	296,714	2,495,546	1,494,699	173,057	1,667,756	704,133	123,657	827,790
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	33,589	33,589	0	22,268	22,268	0	11,321	11,321
2	902000	Meter Reading Expenses	123,625	5,467	129,092	117,689	3,624	121,313	5,936	1,843	7,779
G-903	903XXX	Customer Records & Collection Expenses	102,006	325,478	427,484	72,967	215,776	288,743	29,039	109,702	138,741
2	904000	Uncollectible Accounts	0	147,631	147,631	0	97,872	97,872	0	49,759	49,759
2	905000	Misc Customer Accounts	0	7,716	7,716	0	5,115	5,115	0	2,601	2,601
TOTAL CUSTOMER ACCOUNTS EXPENSES			225,631	519,881	745,512	190,656	344,655	535,311	34,975	175,226	210,201
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	367,624	10,500	378,124	245,911	6,961	252,872	121,713	3,539	125,252
2	909000	Advertising	0	26,857	26,857	0	17,805	17,805	0	9,052	9,052
2	910000	Misc Customer Service & Info Exp	0	11,843	11,843	0	7,851	7,851	0	3,992	3,992
TOTAL CUSTOMER SERVICE & INFO EXP			367,624	49,200	416,824	245,911	32,617	278,528	121,713	16,583	138,296

RESULTS OF OPERATIONS

AVISTA UTILITIES

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	14,338	405,659	419,997	11,562	277,949	289,511	2,776	127,710	130,486
4	921000	Office Supplies & Expenses	6	73,055	73,061	6	50,056	50,062	0	22,999	22,999
4	922000	Admin. Expenses Transferred - Credit	0	-3,018	-3,018	0	-2,068	-2,068	0	-950	-950
4	923000	Outside Services Employed	0	270,405	270,405	0	185,276	185,276	0	85,129	85,129
4	924000	Property Insurance Premium	0	25,905	25,905	0	17,750	17,750	0	8,155	8,155
4	925XXX	Injuries and Damages	21	96,734	96,755	21	66,280	66,301	0	30,454	30,454
4	926XXX	Employee Pensions and Benefits	4,630	15,228	19,858	4,630	10,434	15,064	0	4,794	4,794
4	928000	Regulatory Commission Expenses	64,980	28,725	93,705	48,928	19,682	68,610	16,052	9,043	25,095
4	930000	Miscellaneous General Expenses	723	86,254	86,977	196	59,100	59,296	527	27,154	27,681
4	931000	Rents	925	17,898	18,823	867	12,263	13,130	58	5,635	5,693
4	935000	Maintenance of General Plant	20,788	207,235	228,023	11,153	141,993	153,146	9,635	65,242	74,877
TOTAL ADMIN & GEN OPERATING EXP			106,411	1,224,080	1,330,491	77,363	838,715	916,078	29,048	385,365	414,413
G-ADP		Depreciation	90,487	126,606	217,093	61,254	86,748	148,002	29,233	39,858	69,091
99	404X30	Amortization - Intangible Distribution Plant	2,244	169	2,413	1,925	116	2,041	319	53	372
99	404X31	Amortization - Intangible Distribution Plant	0	125,870	125,870	0	86,244	86,244	0	39,626	39,626
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	-26,942	0	-26,942	-26,942	0	-26,942	0	0	0
99	407329	Decoupling Revenue Surcharge	11,571	0	11,571	11,571	0	11,571	0	0	0
99	407335	DSIT Amortization - ID	-11,853	0	-11,853	0	0	0	-11,853	0	-11,853
99	407425	Jackson Prairie Deferral (per WA GRC)	-77,006	0	-77,006	-77,006	0	-77,006	0	0	0
G-OTX		Taxes Other than FIT	0	3,055	3,055	0	2,093	2,093	0	962	962
TOTAL ADMIN & GENERAL EXPENSES			94,912	1,488,234	1,583,146	48,165	1,019,708	1,067,873	46,747	468,526	515,273
TOTAL EXPENSES BEFORE FIT			15,982,853	2,647,331	18,630,184	10,840,924	1,771,566	12,612,490	5,141,929	875,765	6,017,694
NET OPERATING INCOME BEFORE FIT					-1,580,013			-953,333			-626,680
G-FIT		FEDERAL INCOME TAX			-5,569,516			-3,770,496			-1,799,020
G-FIT		DEFERRED FEDERAL INCOME TAX			5,019,426			3,439,747			1,579,679
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-3,642			-2,228			-1,414
GAS NET OPERATING INCOME					-1,026,281			-620,356			-405,925

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.295%	33.705%
G-ALL	3	Direct Distribution Operating Expense	100.000%	58.157%	41.843%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	67.690%	32.310%
G-ALL	10	Actual Annual Throughput	100.000%	67.552%	32.448%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-804-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	16,077,375	0	16,077,375	10,882,380	0	10,882,380	5,194,995	0	5,194,995
1	804001	Pipeline Demand Costs	2,116,457	0	2,116,457	1,468,821	0	1,468,821	647,636	0	647,636
1	804002	Transport Variable Charges	18,359	0	18,359	12,741	0	12,741	5,618	0	5,618
6	804010	Gas Costs - Fixed Hedge	185,606	0	185,606	125,637	0	125,637	59,969	0	59,969
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	19,028	0	19,028	12,880	0	12,880	6,148	0	6,148
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	106,076	0	106,076	71,803	0	71,803	34,273	0	34,273
6	804700	Gas Costs - Offsystem Bookout	259,145	0	259,145	175,415	0	175,415	83,730	0	83,730
6	804711	Gas Costs - Offsystem Bookout Offset	-259,145	0	-259,145	-175,415	0	-175,415	-83,730	0	-83,730
6	804730	Gas Costs - Intracompany LDC Gas	99,879	0	99,879	67,608	0	67,608	32,271	0	32,271
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	-473,439	0	-473,439	-318,704	0	-318,704	-154,735	0	-154,735
99	805120	Gas Expense - Rate Deferrals	-481,038	0	-481,038	-366,602	0	-366,602	-114,436	0	-114,436
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	17,668,303	0	17,668,303	11,956,564	0	11,956,564	5,711,739	0	5,711,739

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	67.690%	32.310%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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AVISTA UTILITIES

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ALLOCATION OF ACCOUNT 903 For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-903-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	102,006	325,478	427,484	72,967	215,776	288,743	29,039	109,702	138,741
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			102,006	325,478	427,484	72,967	215,776	288,743	29,039	109,702	138,741

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.295%	33.705%
G-ALL	12	Net Gas Plant	100.000%	65.628%	34.372%

ALLOCATION OF ACCOUNT 908 For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-908-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	19,508	10,500	30,008	10,771	6,961	17,732	8,737	3,539	12,276
99	908600	Customer Service & Info Expense	258,213	0	258,213	151,633	0	151,633	106,580	0	106,580
99	908610	Limited Income Tax Refund Program	49,550	0	49,550	49,550	0	49,550	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	40,353	0	40,353	33,957	0	33,957	6,396	0	6,396
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908		367,624	10,500	378,124	245,911	6,961	252,872	121,713	3,539	125,252

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.295%	33.705%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 10-28-2011

PRINT TIME: 11:38 AM

FEDERAL INCOME TAXES--GAS For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	17,050,171	11,659,157	5,391,014
G-OPS	Operating & Maintenance Expense	16,991,187	11,430,288	5,560,899
G-OPS	Book Depreciation & Amortization	1,160,104	746,848	413,256
G-OTX	Taxes Other than FIT	478,893	435,354	43,539
	Net Operating Income Before FIT	-1,580,013	-953,333	-626,680
G-INT	Less: Monthly Interest Expense	851,995	554,351	297,644
G-SCM	Add: Schedule M Additions	-11,057,803	-7,671,185	-3,386,618
G-SCM	Less: Schedule M Deductions	2,423,094	1,593,978	829,116
	Taxable Net Operating Income	-15,912,905	-10,772,847	-5,140,058
	Percent	35%	35%	35%
	Total Federal Income Tax	-5,569,516	-3,770,496	-1,799,020
G-DTE	Deferred FIT	5,019,426	3,439,747	1,579,679
99	411400 Amortized Investment Tax Credit	-3,642	-2,228	-1,414
	Total FIT/Deferred FIT & ITC	-553,732	-332,977	-220,755
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	945,988	318,346	1,264,334	620,685	218,540	839,225	325,303	99,806	425,109
12	997001	Contributions In Aid of Construction	0	128,253	128,253	0	84,170	84,170	0	44,083	44,083
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	72,916	72,916	0	49,961	49,961	0	22,955	22,955
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	-1,031,483	0	-1,031,483	-762,312	0	-762,312	-269,171	0	-269,171
4	997015	Airplane Lease Payments	0	8,281	8,281	0	5,674	5,674	0	2,607	2,607
12	997016	1992 Redemptions	0	31,457	31,457	0	20,645	20,645	0	10,812	10,812
4	997020	FAS87 Current Pension Accrual	0	-8,352,141	-8,352,141	0	-5,722,720	-5,722,720	0	-2,629,421	-2,629,421
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	-15,656	0	-15,656	-15,656	0	-15,656	0	0	0
12	997032	Interest Rate Swaps	0	-2,041,911	-2,041,911	0	-1,340,065	-1,340,065	0	-701,846	-701,846
99	997033	DSM Tariff Rider	-399,298	0	-399,298	-338,859	0	-338,859	-60,439	0	-60,439
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	39,710	0	39,710	33,957	0	33,957	5,753	0	5,753
11	997080	Book Transportation Depreciation	0	0	0	0	0	0	0	0	0
4	997081	Deferred Compensation	0	-203,075	-203,075	0	-139,143	-139,143	0	-63,932	-63,932
4	997082	Meal Disallowances	0	8,103	8,103	0	5,552	5,552	0	2,551	2,551
4	997083	Paid Time Off	0	-70,322	-70,322	0	-48,183	-48,183	0	-22,139	-22,139
2	997084	Customer Uncollectibles	0	-1,601	-1,601	0	-1,061	-1,061	0	-540	-540
TOTAL SCHEDULE M ADDITIONS			-456,109	-10,601,694	-11,057,803	-457,555	-7,213,630	-7,671,185	1,446	-3,388,064	-3,386,618
Schedule M Deductions:											
11	997049	Tax Depreciation	0	2,406,437	2,406,437	0	1,590,246	1,590,246	0	816,191	816,191
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	11,210	0	11,210	0	0	0	11,210	0	11,210
TOTAL SCHEDULE M DEDUCTIONS			11,210	2,411,884	2,423,094	0	1,593,978	1,593,978	11,210	817,906	829,116

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.295%	33.705%
G-ALL	3	Direct Distribution Operating Expense	100.000%	58.157%	41.843%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	67.690%	32.310%
G-ALL	11	Book Depreciation	100.000%	66.083%	33.917%
G-ALL	12	Net Gas Plant	100.000%	65.628%	34.372%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-DTE-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,426,614	2,995,932	1,430,682
99	410100	Deferred Federal Income Tax Exp	508,556	389,269	119,287
		SUBTOTAL	<u>4,935,170</u>	<u>3,385,201</u>	<u>1,549,969</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	98,155	66,431	31,724
99	411100	Deferred Federal Income Tax Exp	-13,899	-11,885	-2,014
		SUBTOTAL	<u>84,256</u>	<u>54,546</u>	<u>29,710</u>
		Total Deferred Federal Income Tax Expense	<u><u>5,019,426</u></u>	<u><u>3,439,747</u></u>	<u><u>1,579,679</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.680%	32.320%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		5.930%	6.600%
	Total Cost of Debt		3.173%	3.300%
	Total Weighted Cost		3.173%	3.300%
G-APL	Net Rate Base	317,884,659	209,650,467	108,234,192
	Interest Deduction for FIT Calculation	10,223,937	6,652,209	3,571,728
1	From ID GRC (AVU-G-09-1) - Cap Structure Non-specific in AVU-G-10-01			
2	From last WA GRC (UG-100468)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-OTX-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408170	R&P Property Tax	0	16,730	16,730	0	11,611	11,611	0	5,119	5,119
		DISTRIBUTION									
99	408110	State Excise Tax	124,783	0	124,783	124,783	0	124,783	0	0	0
99	408120	Municipal Occupation & License Tax	193,207	0	193,207	157,736	0	157,736	35,471	0	35,471
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	203,549	0	203,549	139,131	0	139,131	64,418	0	64,418
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-62,431	0	-62,431	0	0	0	-62,431	0	-62,431
		TOTAL	459,108	0	459,108	421,650	0	421,650	37,458	0	37,458
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	3,055	3,055	0	2,093	2,093	0	962	962
		TOTAL TAXES OTHER THAN FIT	459,108	19,785	478,893	421,650	13,704	435,354	37,458	6,081	43,539
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12-31-2010									
			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	34,819,934		16,730	24,165,035	7.940%	12,161	10,654,899	6.512%	4,569
G-ALL		Distribution	426,672,871		203,549	276,451,724	90.836%	139,131	150,221,147	91.806%	64,418
G-ALL		General	6,476,242		3,055	3,723,680	1.224%	1,875	2,752,562	1.682%	1,180
		TOTAL	467,969,047		223,334	304,340,439	100.000%	153,167	163,628,608	100.000%	70,167

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-APL-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	300,378,598	52,645,308	353,023,906	195,423,573	36,258,022	231,681,595	104,955,025	16,387,286	121,342,311
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	282900	Deferred FIT - Gas Plant In Service	0	-59,425,089	-59,425,089	0	-38,999,497	-38,999,497	0	-20,425,592	-20,425,592
4	282900	Deferred FIT - Common Plant (282900 from C-DTX)	0	-6,441,542	-6,441,542	0	-4,402,652	-4,402,652	0	-2,038,890	-2,038,890
12	190180	FAS 109 ITC	0	133,116	133,116	0	87,361	87,361	0	45,755	45,755
12	283850	Gas portion of Bond Redemptions	0	-1,355,505	-1,355,505	0	-889,591	-889,591	0	-465,914	-465,914
4	190850	Gain on Sale of General Office Bldg--GAS	0	6,697	6,697	0	4,589	4,589	0	2,108	2,108
		TOTAL ACCUM DEFERRED INCOME TAX	0	-67,082,323	-67,082,323	0	-44,199,790	-44,199,790	0	-22,882,533	-22,882,533
		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	26,231,077	26,231,077	0	18,204,367	18,204,367	0	8,026,710	8,026,710
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
4	253850	Gain on Sale of General Office Building	0	-19,065	-19,065	0	-13,063	-13,063	0	-6,002	-6,002
		TOTAL OTHER ADJUSTMENTS	0	31,943,076	31,943,076	0	22,168,662	22,168,662	0	9,774,414	9,774,414
		NET RATE BASE	300,378,598	17,506,061	317,884,659	195,423,573	14,226,894	209,650,467	104,955,025	3,279,167	108,234,192

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%	65.628%	34.372%
G-ALL	13	Net Gas General Plant	100.000%	69.325%	30.675%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	8,167,222	8,167,222	0	5,596,017	5,596,017	0	2,571,205	2,571,205
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	8,797,846	9,931,277	964,981	6,028,108	6,993,089	168,450	2,769,738	2,938,188
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	469,791	469,791	0	326,035	326,035	0	143,756	143,756
1	351XXX	Structures & Improvements	0	1,302,547	1,302,547	0	903,968	903,968	0	398,579	398,579
1	352XXX	Wells	0	18,565,994	18,565,994	0	12,884,800	12,884,800	0	5,681,194	5,681,194
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	11,383,455	11,383,455	0	7,900,118	7,900,118	0	3,483,337	3,483,337
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	1,472,268	1,472,268	0	1,021,754	1,021,754	0	450,514	450,514
TOTAL UNDERGROUND STORAGE PLANT			0	34,819,934	34,819,934	0	24,165,035	24,165,035	0	10,654,899	10,654,899
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	779,581	22,254	801,835	514,575	15,064	529,639	265,006	7,190	272,196
6	376000	Mains	216,637,335	2,512,520	219,149,855	138,693,404	1,700,725	140,394,129	77,943,931	811,795	78,755,726
6	378000	Measuring & Reg Station Equip-General	5,121,627	57,440	5,179,067	3,134,167	38,881	3,173,048	1,987,460	18,559	2,006,019
6	379000	Measuring & Reg Station Equip-City Gate	5,880,409	60,968	5,941,377	1,735,668	41,269	1,776,937	4,144,741	19,699	4,164,440
6	380000	Services	141,635,977	0	141,635,977	94,537,190	0	94,537,190	47,098,787	0	47,098,787
6	381000	Meters	61,763,075	0	61,763,075	41,485,476	0	41,485,476	20,277,599	0	20,277,599
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	2,792,027	0	2,792,027	2,185,638	0	2,185,638	606,389	0	606,389
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			434,763,277	2,653,182	437,416,459	282,351,559	1,795,939	284,147,498	152,411,718	857,243	153,268,961
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	4,231,502	11,002,363	15,233,865	3,244,738	7,538,599	10,783,337	986,764	3,463,764	4,450,528
4	391XXX	Office Furniture & Equipment	0	8,521,784	8,521,784	0	5,838,956	5,838,956	0	2,682,828	2,682,828
4	392XXX	Transportation Equipment	5,924,204	1,485,224	7,409,428	4,375,162	1,017,646	5,392,808	1,549,042	467,578	2,016,620
4	393000	Stores Equipment	155,248	270,722	425,970	114,659	185,493	300,152	40,589	85,229	125,818
4	394000	Tools, Shop & Garage Equipment	1,471,022	2,298,288	3,769,310	1,023,600	1,574,741	2,598,341	447,422	723,547	1,170,969
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	4,014,892	788,555	4,803,447	3,100,390	540,302	3,640,692	914,502	248,253	1,162,755
4	397XXX	Communications Equipment	1,720,441	4,259,589	5,980,030	544,858	2,918,585	3,463,443	1,175,583	1,341,004	2,516,587
4	398000	Miscellaneous Equipment	236	80,631	80,867	101	55,247	55,348	135	25,384	25,519
TOTAL GENERAL PLANT			18,290,460	29,840,589	48,131,049	13,058,938	20,446,175	33,505,113	5,231,522	9,394,414	14,625,936
TOTAL PLANT IN SERVICE			454,187,168	76,111,551	530,298,719	296,375,478	52,435,257	348,810,735	157,811,690	23,676,294	181,487,984

GAS UTILITY PLANT For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0
			454,187,168	76,111,551	530,298,719	296,375,478	52,435,257	348,810,735	157,811,690	23,676,294	181,487,984
		ACCUMULATED DEPRECIATION									
G-ADP	108X05	Distribution	147,030,633	897,926	147,928,559	96,067,765	607,806	96,675,571	50,962,868	290,120	51,252,988
G-ADP	108X06	General Plant - Non-Transportation	5,749,575	6,243,828	11,993,403	4,173,462	4,278,146	8,451,608	1,576,113	1,965,682	3,541,795
G-ADP	108X07	General Plant - Transportation	918,173	76,621	994,794	638,393	52,499	690,892	279,780	24,122	303,902
G-ADP	108X08	Underground Storage	0	12,026,087	12,026,087	0	8,346,104	8,346,104	0	3,679,983	3,679,983
		TOTAL ACCUMULATED DEPRECIATION	153,698,381	19,244,462	172,942,843	100,879,620	13,284,555	114,164,175	52,818,761	5,959,907	58,778,668
		ACCUMULATED AMORTIZATION									
4	111X30	Intangible Plant--Limited-Term Plant (C-AAM)	108,326	7,445	115,771	70,422	5,101	75,523	37,904	2,344	40,248
4	111X31	Intangible Plant--Mainframe Software (C-AAM)	0	3,828,426	3,828,426	0	2,623,161	2,623,161	0	1,205,265	1,205,265
4	111X32	Intangible Plant--PC Software (C-AAM)	0	359,873	359,873	0	246,578	246,578	0	113,295	113,295
4	111X50	Intangible Plant--Leasehold Improvements (C-AAM)	1,863	26,037	27,900	1,863	17,840	19,703	0	8,197	8,197
		TOTAL ACCUMULATED AMORTIZATION	110,189	4,221,781	4,331,970	72,285	2,892,680	2,964,965	37,904	1,329,101	1,367,005
		NET GAS UTILITY PLANT	300,378,598	52,645,308	353,023,906	195,423,573	36,258,022	231,681,595	104,955,025	16,387,286	121,342,311

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%	67.690%	32.310%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

PRINT DATE: 10-28-2011

PRINT TIME: 11:38 AM

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Gas North Copy

Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
99	404X30	Limited-Term Plant				
		Utility 0	7,166	7,166	0	0
99		Utility 1	0	0	0	0
7		Utility 7	0	0	0	0
9		Utility 9	808	639	169	0
		TOTAL	7,974	7,805	169	0
99	404X31	Mainframe Software				
		Utility 0	13,184	13,184	0	0
99		Utility 1	0	0	0	0
7		Utility 7	564,812	408,828	110,008	45,976
8		Utility 8	22,475	0	15,862	6,613
9		Utility 9	0	0	0	0
		TOTAL	600,471	422,012	125,870	52,589
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	Leaschold 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	655,181	464,647	134,492	56,042

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: 10-28-2011

PRINT TIME: 11:38 AM

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-1A	Gas North Copy
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	797,988	577,608	155,424	64,956
8	Utility 8	12,466	0	8,798	3,668
9	Utility 9	61,637	48,739	12,898	0
9	Utility 9 - Washington	14,327	11,329	2,998	0
9	Utility 9 - Idaho	34,622	27,377	7,245	0
	Total	<u>921,040</u>	<u>665,053</u>	<u>187,363</u>	<u>68,624</u>
7	403X70 Utility 7	597	432	116	49
9	Utility 9	1,230	973	257	0
	Total	<u>1,827</u>	<u>1,405</u>	<u>373</u>	<u>49</u>

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended September 30, 2011 Average of Monthly Averages Basis			Report ID: C-ADP-1A Gas North Copy		Total Gas North	Total Oregon Gas
Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	41,789,574	41,789,574		
99	108X06	Utility 1 - Allocated	631,498		631,498	
99	108X06	Utility 1 - Washington	2,334,231		2,334,231	
99	108X06	Utility 1 - Idaho	761,534		761,534	
99	108X06	Utility 2 - Oregon	2,328,551			2,328,551
7	108X06	Utility 7	20,763,700	15,029,389	4,044,146	1,690,165
8	108X06	Utility 8	1,104,914	0	779,793	325,121
9	108X06	Utility 9	16,450,188	13,007,986	3,442,202	0
Total			86,164,190	69,826,949	11,993,404	4,343,837
Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,546,420	5,546,420	0	0
99	108X07	Utility 1 - Allocated	230,723	0	230,723	0
99	108X07	Utility 1 - Washington	412,680	0	412,680	0
99	108X07	Utility 1 - Idaho	199,867	0	199,867	0
99	108X07	Utility 2 - Oregon	972,590	0	0	972,590
7	108X07	Utility 7	18,526	13,410	3,608	1,508
9	108X07	Utility 9	706,887	558,971	147,916	0
Total			8,087,693	6,118,801	994,794	974,098
ALLOCATION RATIOS:						
G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH*****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	254,656	0	231,882	22,774	254,656	0	0	0	0	0	0	
99		Utility 1	477,164	0	0	0	0	477,164	0	0	0	0	0	
99		Utility 2	472,075	0	0	0	0	0	0	0	472,075	0	472,075	
7		Utility 7	3,939,110	0	0	2,851,246	2,851,246	0	0	767,220	767,220	0	320,644	320,644
9		Utility 9 - Wa	470,710	372,214	0	0	372,214	98,496	0	0	98,496	0	0	0
9		Utility 9 - Idaho	437,224	0	345,735	0	345,735	0	91,489	0	91,489	0	0	0
9		Utility 9 - Allocated	298,015	0	0	235,655	235,655	0	0	62,360	62,360	0	0	0
		TOTAL ACCOUNT	6,348,954	372,214	577,617	3,109,675	4,059,506	575,660	91,489	829,580	1,496,729	472,075	320,644	792,719
	390XXX	Structures & Improvements												
99		Utility 0	3,997,697	1,245	1,597,943	2,398,509	3,997,697	0	0	0	0	0	0	0
99		Utility 1	1,743,477	0	0	0	0	1,746,462	0	-2,985	1,743,477	0	0	0
99		Utility 2	3,285,536	0	0	0	0	0	0	0	0	3,285,536	0	3,285,536
7		Utility 7	50,844,033	0	0	36,802,437	36,802,437	0	0	9,902,892	9,902,892	0	4,138,704	4,138,704
9		Utility 9 - Wa	7,160,217	5,661,942	0	0	5,661,942	1,498,275	0	0	1,498,275	0	0	0
9		Utility 9 - Idaho	4,715,719	0	3,728,955	0	3,728,955	0	986,764	0	986,764	0	0	0
9		Utility 9 - Allocated	5,268,606	0	0	4,166,150	4,166,150	0	0	1,102,456	1,102,456	0	0	0
		TOTAL ACCOUNT	77,015,285	5,663,187	5,326,898	43,367,096	54,357,181	3,244,737	986,764	11,002,363	15,233,864	3,285,536	4,138,704	7,424,240
	391XXX	Office Furniture & Equipment												
99		Utility 0	3,171,850	958,346	0	2,213,504	3,171,850	0	0	0	0	0	0	0
7		Utility 7	42,290,739	0	0	30,611,306	30,611,306	0	0	8,236,967	8,236,967	0	3,442,466	3,442,466
8		Utility 8	403,567	0	0	0	0	0	0	284,817	284,817	0	118,750	118,750
		TOTAL ACCOUNT	45,866,156	958,346	0	32,824,810	33,783,156	0	0	8,521,784	8,521,784	0	3,561,216	3,561,216
	392XXX	Transportation Equipment												
99		Utility 0	16,137,763	7,132,776	2,678,484	6,326,503	16,137,763	0	0	0	0	0	0	0
99		Utility 1	6,600,799	0	0	0	0	4,102,706	1,392,532	1,105,561	6,600,799	0	0	0
99		Utility 2	2,445,073	0	0	0	0	0	0	0	0	2,445,073	0	2,445,073
7		Utility 7	512,952	0	0	371,290	371,290	0	0	99,908	99,908	0	41,754	41,754
9		Utility 9 - Wa	1,302,060	1,029,604	0	0	1,029,604	272,456	0	0	272,456	0	0	0
9		Utility 9 - Idaho	747,958	0	591,448	0	591,448	0	156,510	0	156,510	0	0	0
9		Utility 9 - Allocated	1,336,945	0	0	1,057,189	1,057,189	0	0	279,756	279,756	0	0	0
		TOTAL ACCOUNT	29,083,550	8,162,380	3,269,932	7,754,982	19,187,294	4,375,162	1,549,042	1,485,225	7,409,429	2,445,073	41,754	2,486,827

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH*****				***** OREGON *****			
				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	1,293,770	0	0	1,023,049	1,023,049	0	0	270,721	270,721	0	0	0
		TOTAL ACCOUNT	2,169,792	125,572	168,131	1,392,894	1,686,597	114,658	40,589	270,721	425,968	57,227	0	57,227
	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	5,304,222	0	0	3,839,355	3,839,355	0	0	1,033,103	1,033,103	0	431,764	431,764
8		Utility 8	1,116,112	0	0	0	0	0	0	787,696	787,696	0	328,416	328,416
9		Utility 9 - Wa	39,401	31,156	0	0	31,156	8,245	0	0	8,245	0	0	0
9		Utility 9 - Idaho	9,305	0	7,358	0	7,358	0	1,947	0	1,947	0	0	0
9		Utility 9 - Allocated	280,376	0	0	221,707	221,707	0	0	58,669	58,669	0	0	0
		TOTAL ACCOUNT	12,891,994	1,247,686	405,080	5,803,822	7,456,588	1,023,600	447,422	2,298,288	3,769,310	905,916	760,180	1,666,096
	395000	Laboratory Equipment												
99		Utility 0	1,127,659	182,826	104,126	840,707	1,127,659	0	0	0	0	0	0	0
99		Utility 1	236,462	0	0	0	0	76,951	25,096	134,415	236,462	0	0	0
99		Utility 2	229,575	0	0	0	0	0	0	0	0	229,575	0	229,575
7		Utility 7	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	28,951	28,951
8		Utility 8	82,522	0	0	0	0	0	0	58,240	58,240	0	24,282	24,282
9		Utility 9 - Wa	13,467	10,649	0	0	10,649	2,818	0	0	2,818	0	0	0
9		Utility 9 - Idaho	4,299	0	3,399	0	3,399	0	900	0	900	0	0	0
9		Utility 9 - Allocated	200,354	0	0	158,430	158,430	0	0	41,924	41,924	0	0	0
		TOTAL ACCOUNT	2,250,002	193,475	107,525	1,256,577	1,557,577	79,769	25,996	303,852	409,617	229,575	53,233	282,808
	396XXX	Power Operated Equipment												
99		Utility 0	34,679,009	16,314,987	8,289,669	10,074,353	34,679,009	0	0	0	0	0	0	0
99		Utility 1	4,307,467	0	0	0	0	2,962,105	806,070	539,292	4,307,467	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099
9		Utility 9 - Wa	660,861	522,576	0	0	522,576	138,285	0	0	138,285	0	0	0
9		Utility 9 - Idaho	518,194	0	409,762	0	409,762	0	108,432	0	108,432	0	0	0
9		Utility 9 - Allocated	675,527	0	0	534,173	534,173	0	0	141,354	141,354	0	0	0
		TOTAL ACCOUNT	41,438,929	16,837,563	8,699,431	11,009,554	36,546,548	3,100,390	914,502	788,556	4,803,448	43,834	45,099	88,933

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH*****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	42,367,480	5,834,010	2,403,133	34,130,337	42,367,480	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	960,606	0	0	0	0	0	0	0	0	960,606	0	960,606
7		Utility 7	10,612,872	0	0	7,681,915	7,681,915	0	0	2,067,069	2,067,069	0	863,888	863,888
8		Utility 8	926,080	0	0	0	0	0	0	653,581	653,581	0	272,499	272,499
9		Utility 9 - Wa	464,258	367,112	0	0	367,112	97,146	0	0	97,146	0	0	0
9		Utility 9 - Idaho	4,035,597	0	3,191,148	0	3,191,148	0	844,449	0	844,449	0	0	0
9		Utility 9 - Allocated	7,354,546	0	0	5,815,607	5,815,607	0	0	1,538,939	1,538,939	0	0	0
		TOTAL ACCOUNT	67,500,285	6,201,122	5,594,281	47,627,859	59,423,262	544,858	1,175,583	4,259,589	5,980,030	960,606	1,136,387	2,096,993
	398000	Miscellaneous Equipment												
99		Utility 0	13,251	0	2,299	10,952	13,251	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
7		Utility 7	408,008	0	0	295,328	295,328	0	0	79,468	79,468	0	33,212	33,212
9		Utility 9 - Wa	484	383	0	0	383	101	0	0	101	0	0	0
9		Utility 9 - Idaho	645	0	510	0	510	0	135	0	135	0	0	0
9		Utility 9 - Allocated	5,559	0	0	4,396	4,396	0	0	1,163	1,163	0	0	0
		TOTAL ACCOUNT	430,314	383	2,809	310,676	313,868	101	135	80,631	80,867	2,367	33,212	35,579
		TOTAL GENERAL PLANT	284,995,261	39,761,928	24,151,704	154,457,945	218,371,577	13,058,935	5,231,522	29,840,589	48,131,046	8,402,209	10,090,429	18,492,638

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	34,819,934	34,819,934	0	24,165,035	24,165,035	0	10,654,899	10,654,899
G-PLT	350XXX	Less: Land and Land Rights	0	469,791	469,791	0	326,035	326,035	0	143,756	143,756
		Depreciable Underground Storage Plant	0	34,350,143	34,350,143	0	23,839,000	23,839,000	0	10,511,143	10,511,143
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08	Accumulated Depreciation	0	12,026,087	12,026,087						
	403X80	Depreciation Expense	0	52,017	52,017						
JURISDICTIONAL ALLOCATION:											
1	108X08	Accumulated Depreciation	0	12,026,087	12,026,087	0	8,346,104	8,346,104	0	3,679,983	3,679,983
1	403X80	Depreciation Expense	0	52,017	52,017	0	36,100	36,100	0	15,917	15,917
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	434,763,277	2,653,182	437,416,459	282,351,559	1,795,939	284,147,498	152,411,718	857,243	153,268,961
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	434,674,264	2,653,182	437,327,446	282,287,216	1,795,939	284,083,155	152,387,048	857,243	153,244,291
		Percentage		0.607%	100.000%		64.942%			34.451%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation	147,030,633	897,926	147,928,559						
	403X50	Depreciation Expense	853,257	5,211	858,468						
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	147,030,633	897,926	147,928,559	96,067,765	607,806	96,675,571	50,962,868	290,120	51,252,988
6	403X50	Depreciation Expense	853,257	5,211	858,468	557,506	3,527	561,033	295,751	1,684	297,435
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	18,290,460	29,840,589	48,131,049	13,058,938	20,446,175	33,505,113	5,231,522	9,394,414	14,625,936
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	5,924,204	1,485,224	7,409,428	4,375,162	1,017,646	5,392,808	1,549,042	467,578	2,016,620
		Depreciable Non-Transportation General Plant	11,699,106	27,525,785	39,224,891	8,108,115	18,860,117	26,968,232	3,590,991	8,665,668	12,256,659
		Percentage		70.174%	100.000%		20.671%			9.155%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X06	Accumulated Depreciation	5,749,575	6,243,828	11,993,403						
	403X60	Depreciation Expense	88,258	126,047	214,305						
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation - Common Allocated	2,653,810	6,243,828	8,897,638	1,839,231	4,278,146	6,117,377	814,579	1,965,682	2,780,261
4	108X06	Accumulated Depreciation - Direct	3,095,765	0	3,095,765	2,334,231	0	2,334,231	761,534	0	761,534
4	403X60	Depreciation Expense - Common Allocated	53,572	126,047	179,619	37,129	86,365	123,494	16,443	39,682	56,125
4	403X60	Depreciation Expense - WA Allocated	2,998	0	2,998	2,998	0	2,998	0	0	0
4	403X60	Depreciation Expense - ID Allocated	7,245	0	7,245	0	0	0	7,245	0	7,245
4	403X60	Depreciation Expense - Direct	24,443	0	24,443	19,481	0	19,481	4,962	0	4,962

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Depreciable Transportation General Plant	5,924,204	1,485,224	7,409,428	4,375,162	1,017,646	5,392,808	1,549,042	467,578	2,016,620
		Percentage		20.045%	100.000%	59.049%			20.906%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
4	108X07	Accumulated Depreciation	918,173	76,621	994,794						
4	403X70	Depreciation Expense	2,229	559	2,788						
		JURISDICTIONAL ALLOCATION:									
	108X07	Accumulated Depreciation - Common Allocated	305,626	76,621	382,247	225,713	52,499	278,212	79,913	24,122	104,035
	108X07	Accumulated Depreciation - Direct	612,547	0	612,547	412,680	0	412,680	199,867	0	199,867
	403X70	Depreciation Expense	2,229	559	2,788	1,646	383	2,029	583	176	759

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%		67.690%		32.310%
G-ALL	99	Not Allocated	0.000%		0.000%		0.000%

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

Report ID:
C-IPL-1A

Gas North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON *****		
				Direct - Wa	Direct - Idaho	Allocated		Direct - Wa	Direct - Idaho	Allocated		Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 0	1,848,022	0	0	1,848,022	1,848,022	0	0	0	0	0	0	0
99		Utility 1	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,451	153,451	0	0	40,607	40,607	0	0	0
		TOTAL ACCOUNT	3,175,511	0	0	2,001,473	2,001,473	964,981	168,450	40,607	1,174,038	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	1,948,000	1,125,588	0	822,412	1,948,000	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	37,046,302	0	0	26,815,225	26,815,225	0	0	7,215,508	7,215,508	0	3,015,569	3,015,569
8		Utility 8	1,348,513	0	0	0	0	0	0	951,713	951,713	0	396,800	396,800
		TOTAL ACCOUNT	40,389,255	1,125,588	0	27,637,637	28,763,225	0	0	8,167,221	8,167,221	46,440	3,412,369	3,458,809
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	256,846	0	0	256,846	256,846	0	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
7		Utility 7	2,605,251	0	0	1,885,759	1,885,759	0	0	507,425	507,425	0	212,067	212,067
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	26,373
		TOTAL ACCOUNT	2,972,293	0	0	2,142,605	2,142,605	0	0	590,017	590,017	1,231	238,440	239,671
		TOTAL	46,537,059	1,125,588	0	31,781,715	32,907,303	964,981	168,450	8,797,845	9,931,276	47,671	3,650,809	3,698,480

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
		Accum Amort 111X20				
99		Utility 0	5,283,085	5,283,085	0	0
		Total	5,283,085	5,283,085	0	0
		Accum Amort 111X30				
99		Utility 0	491,205	491,205	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	38,651	0	0	38,651
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	35,578	28,133	7,445	0
		Total	565,434	519,338	7,445	38,651
		Accum Amort 111X31				
99		Utility 0	497,207	497,207	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	39,474	0	0	39,474
7		Utility 7	18,469,973	13,369,120	3,597,397	1,503,456
8		Utility 8	327,353	0	231,029	96,324
9		Utility 9	0	0	0	0
		Total	19,334,007	13,866,327	3,828,426	1,639,254
		Accum Amort 111X32				
99		Utility 0	192,606	192,606	0	0
99		Utility 1	12,238	0	12,238	0
99		Utility 2 - Oregon	413	0	0	413
7		Utility 7	1,460,085	1,056,853	284,381	118,851
8		Utility 8	89,628	0	63,255	26,373
9		Utility 9	0	0	0	0
		Total	1,754,970	1,249,459	359,874	145,637
		Accum Amort 111X50				
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	43,446	0	0	43,446
7		Utility 7	119,853	86,753	23,344	9,756
8		Utility 8	0	0	0	0
9		Utility 9	12,870	10,177	2,693	0

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended September 30, 2011 Average of Monthly Averages Basis			Report ID: C-AAM-1A		Gas North Copy			
Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas		
		Total	176,169	96,930	26,037	53,202		
		Accum Amort 111X70						
99		Utility 0	432	432	0	0		
		Total	432	432	0	0		
TOTAL Accumulated Amortization - Common Plant			27,114,097	21,015,571	4,221,782	1,876,744		
ALLOCATION RATIOS:								
G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%		
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%		
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%		
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%		

ACCUMULATED DEFERRED FIT NON-UTILITY SPECIFIC GENERAL PLANT For Month Ended September 30, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-1A	Gas North Copy
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - General Plant (For Report APL)				
7	282900	Utility 7	-31,124,728	-22,529,012	-6,062,163	-2,533,553
9	282900	Utility 9	-1,813,043	-1,433,664	-379,379	0
		Total	<u>-32,937,771</u>	<u>-23,962,676</u>	<u>-6,441,542</u>	<u>-2,533,553</u>

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%