

UG-090059-SI

**Avista Corp.**  
1411 East Mission PO Box 3727  
Spokane, Washington 99220-3727  
Telephone 509-489-0500  
Toll Free 800-727-9170



January 5, 2009

Commission Secretary  
Washington Utilities and  
Transportation Commission  
1300 S. Evergreen Park Drive SW  
PO Box 47250  
Olympia, WA 98504-7250

RECEIVED  
STATE OF WASHINGTON  
UTILITIES AND TRANSP.  
COMMISSION  
2009 JAN -7 AM 9:21

In accordance with WAC 480-90-275 and WAC 480-100-275 please find enclosed the electric and gas Operating Reports for the month and the 12 months period ending November 30, 2008. We are filing this report monthly rather than quarterly per an arrangement with Mike Parvinen.

If you have any questions concerning these reports, please call me at (509) 495-4067.

Sincerely,

A handwritten signature in cursive script that reads "Patty Olsness".

Patty Olsness  
Rates Coordinator  
Avista Utilities

enclosures  
po

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 200811 , State Code : WA

Accounting Period:200811	State Code:WA
--------------------------	---------------

Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	131,235	7,781,372	9,913,376	130,175	92,540,078	116,691,286
16 LARGE CUSTOMER PGA-COMMERCIAL	0	0	-146,077	0	0	-146,077
17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	-22,660	0	0	-13,792
19 THEFT OF SERVICE-GAS	0	0	110	0	0	1,457
21 FIRM COMMERCIAL	13,692	4,775,676	5,438,677	13,695	58,459,959	66,300,256
22 INTERRUPTIBLE COMMERCIAL	1	47,455	48,200	1	565,572	572,246
31 FIRM- INDUSTRIAL	138	344,762	359,036	139	3,253,553	3,407,591
80 INTERDEPARTMENT REVENUE	34	31,474	33,546	32	405,145	428,632
88 MISC-SERVICING CUSTOMER INSTALS	0	0	1,534	0	0	14,708
91 COMMERCIAL-TRANS OF GAS FOR OTHERS	13	1,574,745	66,887	12	18,053,147	758,463
92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	25	4,387,249	166,817	25	45,060,784	2,085,455
93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	1	29,277	612	2	2,169,440	45,363
Total WA	145,139	18,972,010	15,860,057	144,082	220,507,678	190,145,588
Total WA	145,139	18,972,010	15,860,057	144,082	220,507,678	190,145,588

GAS RATE OF RETURN		Report ID:
For Twelve Months Ended November 30, 2008		G-ROR-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	17,072,061	11,382,714	5,689,347
		Adjustments			
		Adjusted Gas Net Operating Income	17,072,061	11,382,714	5,689,347
G-APL		Gas Net Adjusted Rate Base	253,104,139	168,594,461	84,509,678
		RATE OF RETURN	6.745%	6.752%	6.732%

GAS ALLOCATION PERCENTAGES  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	70.930%	29.070%
2		Number of Customers	216,187	144,039	72,148
		Percent	100.000%	66.627%	33.373%
3	G-OPS	Direct Distribution Operating Expense	7,992,726	5,088,926	2,903,800
		Percent	100.000%	63.669%	36.331%
Jurisdictional Four Factor Allocator - Direct Method					
Allocation Rate Calculation - Updated 12/31/2007					
Direct O & M					
		Amount: Accounts 798 - 894	3,787,379	2,518,422	1,268,957
		Amount: Accounts 901 - 935	1,997,702	1,496,491	501,211
		Total	5,785,081	4,014,913	1,770,168
		Percentage	100.000%	69.401%	30.599%
Direct Labor					
		Amount: Accounts 798 - 894	3,639,278	2,390,640	1,248,638
		Amount: Accounts 901 - 935	1,210,754	965,054	245,700
		Total	4,850,032	3,355,694	1,494,338
		Percentage	100.000%	69.189%	30.811%
Total Number of Customers					
		Percentage	215,336	143,563	71,773
			100.000%	66.669%	33.331%
Total Direct Plant					
		Percentage	246,270,898	159,486,392	86,784,506
			100.000%	64.761%	35.239%
Total Four Factor Allocators					
		Percentage	400,000%	270,020%	129,980%
			100.000%	67.505%	32.495%
Underground Storage & Dist Plant					
G-PLT Underground Storage					
			20,493,248	14,535,861	5,957,387
G-PLT Distribution					
			362,234,173	239,580,158	122,654,015
Total Underground Storage/Dist Plant					
			382,727,421	254,116,019	128,611,402
		Percent	100.000%	66.396%	33.604%
Actual Therms Purchased					
			263,354,288	184,402,477	78,951,811
		Percent	100.000%	70.021%	29.979%

GAS ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended November 30, 2008		G-ALL-12A
Average of Monthly Averages Basis		

Input	Elec/Gas North/Oregon 4-Factor	1/1/2008	Oregon Gas
Direct O & M Accts 500 - 894	3,167,680	3,167,680	1,816,594
Direct O & M Accts 901 - 935	16,546,598	6,717,604	3,062,596
Direct O & M Accts 901 - 905 Utility 9 Only	1,467,102	898,543	XXXXXXX
Adjustments	0		
Total	50,779,439	10,783,827	4,879,190
Percentage	76.427%	16.230%	7.343%
Direct Labor Accts 500 - 894	37,381,233	7,014,016	3,385,739
Direct Labor Accts 901 - 935	3,347,484	292,232	965,669
Direct O & M Accts 901 - 905 Utility 9 Only	1,590,719	974,253	XXXXXXX
Total	42,319,436	8,280,501	4,351,408
Percentage	77.012%	15.069%	7.919%
Number of Customers at 12/31/07	351,585	215,336	95,339
Percentage	53.089%	32.515%	14.396%
Net Direct Plant	1,604,463,392	254,636,776	114,106,526
Percentage	81.312%	12.905%	5.783%
Total Percentages	287,840%	76.719%	35.441%
Average (CD AA)	71.960%	19.180%	8.860%

7

Input	Gas North/Oregon 4-Factor	1/1/2008	Oregon Gas
Direct O & M Accts 580 - 894	0	3,167,680	1,816,594
Direct O & M Accts 901 - 935	0	6,717,604	3,062,596
Direct O & M Accts 901 - 905 Utility 9 Only	0	898,543	XXXXXXX
Total	0	10,783,827	4,879,190
Percentage	0.000%	68.849%	31.151%
Direct Labor Accts 580 - 894	0	7,014,016	3,385,739
Direct Labor Accts 901 - 935	0	292,232	965,669
Direct O & M Accts 901 - 905 Utility 9 Only	0	974,253	XXXXXXX
Total	0	8,280,501	4,351,408
Percentage	0.000%	65.552%	34.448%
Number of Customers at 12/31/07	0	215,336	95,339
Percentage	0.000%	69.312%	30.688%
Net Direct Plant	0	251,988,153	113,650,673
Percentage	0.000%	68.917%	31.083%
Total Percentages	0.000%	272.630%	127.370%
Average (GD AA)	0.000%	68.157%	31.843%

8

GAS ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended November 30, 2008		G-ALL-12A
Average of Monthly Averages Basis		

Input	Elec/Gas North 4-Factor	Electric	Gas North	Oregon Gas	1/1/2008
Direct O & M Accts 580 - 894		32,765,739	3,167,680	0	
Direct O & M Accts 901 - 935		16,546,598	6,717,604	0	
Adjustments		0	0	0	
Total		49,312,337	9,885,284	0	
Percentage		83.301%	16.699%	0.000%	
Direct Labor Accts 580 - 894		37,381,233	7,014,016	0	
Direct Labor Accts 901 - 935		3,347,484	292,232	0	
Total		40,728,717	7,306,248	0	
Percentage		84.790%	15.210%	0.000%	
Number of Customers at 12/31/07		351,585	215,336	0	
Percentage		62.017%	37.983%	0.000%	
Net Direct Plant		1,598,123,502	251,988,153	0	
Percentage		86.380%	13.620%	0.000%	
Total Percentages		316.488%	83.512%	0.000%	
Average (CD AN/ID/WA)		79.122%	20.878%	0.000%	
9					
Actual Annual Throughput		243,676,050	117,839,410	0	12/31/2007
Percent		67.404%	32.596%	0.000%	
10					
G-OPFS Book Depreciation		7,103,987	3,470,664	0	
Percent		67.179%	32.821%	0.000%	
11					
G-PLT Net Gas Plant		181,412,262	92,573,392	0	
Percent		66.212%	33.788%	0.000%	
12					
G-PLT Net Gas General Plant		13,946,326	6,686,174	0	
Percent		67.594%	32.406%	0.000%	
13					
G-SCM Net Allocated Schedule M's		-12,347,419	-6,218,712	0	
Percent		66.505%	33.495%	0.000%	
14					
Input Not Allocated		0.000%	0.000%	0.000%	
99					
Situa Plant by Functional Group:					
(Used to functionalize R&P Property Tax on Report G-OTX)					
Input	Washington	Idaho			12/31/2007
Underground Storage	19,026,895				
Distribution	236,135,529	118,664,356			
Input General	3,038,253	1,744,030			
Input TOTAL	258,200,677	120,408,386			

GAS OPERATING STATEMENT  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-OPS-12A

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	192,648,496	0	192,648,496	135,827,470	0	135,827,470	56,821,026	0	56,821,026
99	4812XX	Commercial - Firm & Interruptible	107,032,306	0	107,032,306	77,547,954	0	77,547,954	29,484,352	0	29,484,352
99	4813XX	Industrial-Firm	6,135,409	0	6,135,409	3,795,211	0	3,795,211	2,340,198	0	2,340,198
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-2,202,486	0	-2,202,486	-2,103,472	0	-2,103,472	-99,014	0	-99,014
99	484000	Interdepartmental Revenue	549,725	0	549,725	496,341	0	496,341	53,384	0	53,384
		TOTAL SALES TO ULTIMATE CUSTOMERS	304,163,450	0	304,163,450	215,563,504	0	215,563,504	88,599,946	0	88,599,946
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	202,683,157	0	202,683,157	140,327,210	0	140,327,210	62,355,947	0	62,355,947
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	29,374	0	29,374	16,638	0	16,638	12,736	0	12,736
99	489300	Transportation For Others	3,958,450	0	3,958,450	3,462,336	0	3,462,336	496,114	0	496,114
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	8,362	0	8,362	8,362	0	8,362	0	0	0
99	495000	Other Gas Revenues	3,962,203	295,161	4,257,364	2,801,735	209,358	3,011,093	1,160,468	85,803	1,246,271
1		TOTAL OTHER OPERATING REVENUES	210,641,546	295,161	210,936,707	146,616,281	209,358	146,825,639	64,025,265	85,803	64,111,068
		TOTAL GAS REVENUES	514,804,996	295,161	515,100,157	362,179,785	209,358	362,389,143	152,625,211	85,803	152,711,014
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	447,038,778	0	447,038,778	312,133,324	0	312,133,324	134,905,454	0	134,905,454
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	-25,313,774	0	-25,313,774	-17,094,549	0	-17,094,549	-8,219,225	0	-8,219,225
6	811000	Gas Used for Products Extraction	-1,111,323	0	-1,111,323	-771,115	0	-771,115	-340,208	0	-340,208
10	813000	Other Gas Expenses	0	1,092,826	1,092,826	0	736,608	736,608	0	356,218	356,218
		TOTAL PRODUCTION EXPENSES	420,613,681	1,092,826	421,706,507	294,267,660	736,608	295,004,268	126,346,021	356,218	126,702,239
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	22,037	22,037	0	15,631	15,631	0	6,406	6,406
1	824000	Other Expenses	0	312,550	312,550	0	221,692	221,692	0	90,858	90,858
1	837000	Other Equipment	0	270,034	270,034	0	191,535	191,535	0	78,499	78,499
		TOTAL UNDERGROUND STORAGE OP. EXP	0	604,621	604,621	0	428,858	428,858	0	175,763	175,763
G-ADP		Depreciation Expense	0	377,149	377,149	0	267,512	267,512	0	109,637	109,637
1	404X40	Amortization Expense	0	746	746	0	529	529	0	217	217
G-OTX		Taxes Other Than FIT	0	156,656	156,656	0	111,116	111,116	0	45,540	45,540
		TOTAL UNDERGROUND STORAGE EXP	0	1,139,172	1,139,172	0	808,015	808,015	0	331,157	331,157

GAS OPERATING STATEMENT  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-OPS-12A

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

\*\*\*\*\* 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	212,347	414,097	626,444	136,649	263,651	400,300	75,698	150,446	226,144
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,595,219	166,951	1,762,170	1,068,355	106,296	1,174,651	526,864	60,655	587,519
3	875000	Measuring & Reg Sta Exp-General	136,030	0	136,030	52,508	0	52,508	83,522	0	83,522
3	876000	Measuring & Reg Sta Exp-Industrial	7,226	0	7,226	5,729	0	5,729	1,497	0	1,497
3	877000	Measuring & Reg Sta Exp-City Gate	211,937	0	211,937	147,869	0	147,869	64,068	0	64,068
3	878000	Meter & House Regulator Expenses	1,254,121	-650	1,253,471	656,358	-414	655,944	597,763	-236	597,527
3	879000	Customer Installation Expenses	1,215,941	0	1,215,941	685,716	0	685,716	530,225	0	530,225
3	880000	Other Expenses	1,110,646	465,727	1,576,373	701,576	296,524	998,100	409,070	169,203	578,273
3	881000	Rents	1,050	15,434	16,484	60	9,827	9,887	990	5,607	6,597
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	89,811	0	89,811	78,059	0	78,059	11,752	0	11,752
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	1,114,585	75,341	1,189,926	936,845	47,969	984,814	177,740	27,372	205,112
3	889000	Measuring & Reg Sta Exp-General	148,918	22,474	171,392	90,973	14,309	105,282	57,945	8,165	66,110
3	890000	Measuring & Reg Sta Exp-Industrial	129,143	96,493	225,636	53,288	61,436	114,724	75,855	35,057	110,912
3	891000	Measuring & Reg Sta Exp-City Gate	32,663	0	32,663	16,250	0	16,250	16,413	0	16,413
3	892000	Services	366,365	202,930	569,295	198,545	129,204	327,749	167,820	73,726	241,546
3	893000	Meters & House Regulators	365,565	454,270	819,835	259,192	289,229	548,421	106,373	165,041	271,414
3	894000	Other Equipment	1,159	23,669	24,828	954	15,070	16,024	205	8,599	8,804
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			7,992,726	1,936,736	9,929,462	5,088,926	1,233,101	6,322,027	2,903,800	703,635	3,607,435
G-ADP		Depreciation	8,461,957	62,484	8,524,441	5,635,508	43,752	5,679,260	2,826,449	18,732	2,845,181
G-OTX		Taxes Other Than FIT	20,376,839	0	20,376,839	17,968,717	0	17,968,717	2,408,122	0	2,408,122
<b>TOTAL DISTRIBUTION EXPENSES</b>			36,831,522	1,999,220	38,830,742	28,693,151	1,276,853	29,970,004	8,138,371	722,367	8,860,738
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	306,060	306,060	0	203,919	203,919	0	102,141	102,141
2	902000	Meter Reading Expenses	1,348,830	2,682	1,351,512	1,204,897	1,787	1,206,684	143,933	895	144,828
G-903	903XXX	Customer Records & Collection Expenses	754,460	3,291,203	4,045,663	540,982	2,192,155	2,733,137	213,478	1,099,048	1,312,526
2	904000	Uncollectible Accounts	0	1,124,453	1,124,453	0	749,189	749,189	0	375,264	375,264
2	905000	Misc Customer Accounts	0	92,381	92,381	0	61,551	61,551	0	30,830	30,830
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			2,103,290	4,816,779	6,920,069	1,745,879	3,208,601	4,954,480	357,411	1,608,178	1,965,589
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
2	908XXX	Customer Assistance Expenses	6,321,847	310,365	6,632,212	4,696,636	206,787	4,903,423	1,625,211	103,578	1,728,789
2	909000	Advertising	0	38,985	38,985	0	25,975	25,975	0	13,010	13,010
2	910000	Misc Customer Service & Info Exp	0	92,728	92,728	0	61,782	61,782	0	30,946	30,946
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			6,321,847	442,078	6,763,925	4,696,636	294,544	4,991,180	1,625,211	147,534	1,772,745



GAS OPERATING STATEMENT  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-OPS-12A

\*\*\*\*\* 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	9,266	439,392	448,658	0	292,754	292,754	9,266	146,638	155,904
2	913000	Advertising	6,660	128,906	135,566	6,660	85,886	92,546	0	43,020	43,020
2	916000	Miscellaneous Sales Expenses	130,323	38	130,361	130,323	25	130,348	0	13	13
		<b>TOTAL SALES EXPENSES</b>	<b>146,249</b>	<b>568,336</b>	<b>714,585</b>	<b>136,983</b>	<b>378,665</b>	<b>515,648</b>	<b>9,266</b>	<b>189,671</b>	<b>198,937</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	23,597	4,791,670	4,815,267	3,730	3,234,617	3,238,347	19,867	1,557,053	1,576,920
4	921000	Office Supplies & Expenses	74	977,015	977,089	55	659,534	659,589	19	317,481	317,500
4	922000	Admin. Expenses Transferred - Credit	0	-24,086	-24,086	0	-16,259	-16,259	0	-7,827	-7,827
4	923000	Outside Services Employed	419	2,920,223	2,920,642	0	1,971,297	1,971,297	419	948,926	949,345
4	924000	Property Insurance Premium	0	222,459	222,459	0	150,171	150,171	0	72,288	72,288
4	925XXX	Injuries and Damages	0	770,353	770,353	0	520,027	520,027	0	250,326	250,326
4	926XXX	Employee Pensions and Benefits	57,155	171,914	229,069	57,155	116,051	173,206	0	55,863	55,863
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	951,285	195,519	1,146,804	631,609	131,985	763,594	319,676	63,534	383,210
4	930000	Miscellaneous General Expenses	92,874	883,207	976,081	77,403	596,209	673,612	15,471	286,998	302,469
4	931000	Rents	15,137	147,030	162,167	14,505	99,253	113,758	632	47,777	48,409
4	935000	Maintenance of General Plant	215,391	1,472,566	1,687,957	107,836	994,056	1,101,892	107,555	478,510	586,065
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,355,932</b>	<b>12,527,870</b>	<b>13,883,802</b>	<b>892,293</b>	<b>8,456,941</b>	<b>9,349,234</b>	<b>463,639</b>	<b>4,070,929</b>	<b>4,534,568</b>
<b>Depreciation</b>											
G-ADP	4	404X50	714,492	938,569	1,673,061	510,133	647,082	1,157,215	204,359	311,487	515,846
		Amortization - Leasehold Imp (1404.60)	0	1,976	1,976	0	1,334	1,334	0	642	642
G-CAM	99	404X30	0	975,374	975,374	0	638,426	638,426	0	316,948	316,948
		Amortization - Intangible Plant--Software	8,476	0	8,476	4,650	0	4,650	3,826	0	3,826
4	404X60	Amortization - Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407X28	Amortization - Decoupling Revenue	-452,530	0	-452,530	-452,530	0	-452,530	0	0	0
99	407329	Decoupling Surcharge	350,334	0	350,334	350,334	0	350,334	0	0	0
99	407390	Amortization - Hamilton St. Bridge Site	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other than FIT	0	33,823	33,823	0	22,832	22,832	0	10,991	10,991
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>1,976,704</b>	<b>14,497,612</b>	<b>16,474,316</b>	<b>1,304,880</b>	<b>9,786,615</b>	<b>11,091,495</b>	<b>671,824</b>	<b>4,710,997</b>	<b>5,382,821</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>467,993,293</b>	<b>24,556,023</b>	<b>492,549,316</b>	<b>330,845,189</b>	<b>16,489,901</b>	<b>347,335,090</b>	<b>137,148,104</b>	<b>8,066,122</b>	<b>145,214,226</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>22,550,841</b>			<b>15,054,053</b>			<b>7,496,788</b>
G-FIT		FEDERAL INCOME TAX			6,387,879			4,796,169			1,591,710
G-FIT		DEFERRED FEDERAL INCOME TAX			-859,791			-1,094,206			234,415
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-49,308			-30,624			-18,684
		<b>GAS NET OPERATING INCOME</b>			<b>17,072,061</b>			<b>11,382,714</b>			<b>5,689,347</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.627%	33.373%
G-ALL	3	Direct Distribution Operating Expense	100.000%	63.669%	36.331%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.505%	32.495%
G-ALL	6	Actual Therms Purchased	100.000%	70.021%	29.979%
G-ALL	10	Actual Annual Throughput	100.000%	67.404%	32.596%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-804-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	805110	Gas Exp - Rate Amortizations	-2,857,992	0	-2,857,992	0	-1,101,278	-1,756,714	-1,756,714
99	805120	Gas Expense - Rate Deferrals	18,067,547	0	18,067,547	0	12,782,448	5,285,099	5,285,099
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0
6	804000	Gas Purchases	409,221,559	0	409,221,559	0	284,363,291	124,858,268	124,858,268
1	804001	Pipeline Demand Costs	21,098,130	0	21,098,130	0	15,039,860	6,058,270	6,058,270
99	804014	GTI Contributions	112,908	0	112,908	0	80,183	32,725	32,725
99	804017	Transaction Fees	122,353	0	122,353	0	84,836	37,517	37,517
99	804140	Gas Research Contributions	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	547,746	0	547,746	0	386,934	160,812	160,812
6	804700	Off System Gas Purchases - Bookout	726,527	0	726,527	0	497,050	229,477	229,477
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			447,038,778	0	447,038,778	0	312,133,324	134,905,454	134,905,454

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Terms Purchased	100.000%	70.021%	29.979%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF ACCOUNT 1903  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Ref/Basis Account Description

Report ID:  
 G-903-12A

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	754,460	3,128,723	3,883,183	540,982	2,084,574	2,625,556	213,478	1,044,149	1,257,627
12	903920	Accts Rec Sold - Program Fees	0	27,501	27,501	0	18,209	18,209	0	9,292	9,292
12	903930	Accts Rec Sold - Maturity Yield Fees	0	134,979	134,979	0	89,372	89,372	0	45,607	45,607
		Total	754,460	3,291,203	4,045,663	540,982	2,192,155	2,733,137	213,478	1,099,048	1,312,526

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.627%	33.373%
W-ALL	12	Net Gas Plant	100.000%	66.212%	33.788%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended November 30, 2008 Average of Monthly Averages Basis	Report ID: G-FIT-12A
---	-------------------------

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	515,100,157	362,389,143	152,711,014
G-OPS	Operating & Maintenance Expense	460,522,971	321,565,695	138,957,276
G-OPS	Book Depreciation & Amortization	11,459,027	7,666,730	3,792,297
G-OTX	Taxes Other than FIT	20,567,318	18,102,665	2,464,653
	Net Operating Income Before FIT	22,550,841	15,054,053	7,496,788
	Less: Interest Expense	8,925,370	5,915,980	3,009,390
G-SCM	Add: Schedule M Additions	24,683,626	18,040,253	6,643,373
G-SCM	Less: Schedule M Deductions	20,058,013	13,474,986	6,583,027
	Taxable Net Operating Income	18,251,084	13,703,340	4,547,744
	Percent	35%	35%	35%
	Total Federal Income Tax	6,387,879	4,796,169	1,591,710
G-DTE	Deferred FIT	-859,791	-1,094,206	234,415
99	411400 Amortized Investment Tax Credit	-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC	5,478,780	3,671,339	1,807,441
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-SCM-12A

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)	9,184,925	2,376,298	11,561,223	6,150,291	1,618,635	7,768,926	3,034,634	757,663	3,792,297
12	997001	Contributions In Aid of Construction	0	320,188	320,188	0	212,003	212,003	0	108,185	108,185
2	997002	Injuries and Damages	0	30,000	30,000	0	19,988	19,988	0	10,012	10,012
12	997003	Salvage	0	-141,739	-141,739	0	-93,848	-93,848	0	-47,891	-47,891
4	997005	FAS106 Current Retiree Medical Accrual	0	-315,566	-315,566	0	-213,023	-213,023	0	-102,543	-102,543
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
6	997008	DSM Book Amortization	0	437,557	437,557	0	306,382	306,382	0	131,175	131,175
99	997010	Deferred Gas Credit and Refunds	15,216,739	0	15,216,739	11,688,354	0	11,688,354	3,528,385	0	3,528,385
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	56,942	56,942	0	38,439	38,439	0	18,503	18,503
12	997016	1992 Redemptions	0	810,453	810,453	0	536,617	536,617	0	273,836	273,836
4	997020	FAS87 Current Pension Accrual	0	-326,207	-326,207	0	-220,206	-220,206	0	-106,001	-106,001
4	997022	Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	-109,380	0	-109,380	-109,380	0	-109,380	0	0	0
12	997032	Interest Rate Swaps	0	-2,910,743	-2,910,743	0	-1,927,261	-1,927,261	0	-983,482	-983,482
99	997033	DSM Tariff Rider	-1,109,332	0	-1,109,332	-836,874	0	-836,874	-272,458	0	-272,458
4	997033	DSM Tariff Rider	0	10	10	0	7	7	0	3	3
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	2,054,328	2,054,328	0	1,457,135	1,457,135	0	597,193	597,193
99	997065	Amortization of Unbilled Revenue Add-Ins	-46,769	0	-46,769	-35,266	0	-35,266	-11,503	0	-11,503
4	997066	Miscellaneous Schedule M Additions	0	-899,639	-899,639	0	-607,301	-607,301	0	-292,338	-292,338
TOTAL SCHEDULE M ADDITIONS			23,191,744	1,491,882	24,683,626	16,912,686	1,127,567	18,040,253	6,279,058	364,315	6,643,373
Schedule M Deductions:											
6	997011	Lewiston Meter Correction	0	0	0	0	0	0	0	0	0
4	997036	CIT Telephone Lease	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	19,992,649	19,992,649	0	13,430,862	13,430,862	0	6,561,787	6,561,787
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	44,124	44,124	0	21,240	21,240
TOTAL SCHEDULE M DEDUCTIONS			0	20,058,013	20,058,013	0	13,474,986	13,474,986	0	6,583,027	6,583,027

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.627%	33.373%
G-ALL	3	Direct Distribution Operating Expense	100.000%	63.669%	36.331%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.505%	32.495%
G-ALL	6	Actual Therms Purchased	100.000%	70.021%	29.979%
G-ALL	11	Book Depreciation	100.000%	67.179%	32.821%
G-ALL	12	Net Gas Plant	100.000%	66.212%	33.788%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended November 30, 2008 Average of Monthly Averages Basis	Report ID: G-DTE-12A
--	-------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		3,806,569	1,275,010
99	410100	Deferred Federal Income Tax Exp		-5,071,904	-1,174,975
		SUBTOTAL		-1,265,335	100,035
14	411100	Deferred Federal Income Tax Expense - Allocated		389,175	130,354
99	411100	Deferred Federal Income Tax Exp		16,369	4,026
		SUBTOTAL		405,544	134,380
		Total Deferred Federal Income Tax Expense		-859,791	234,415

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.505%	33.495%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended November 30, 2008 Average of Monthly Averages Basis	Report ID: G-INT-12A
---	-------------------------

Ref/Basis	Description	System	Washington	Idaho
	Debt			
2	Washington Capital Structure Ratio		49.30%	
3	Idaho Capital Structure Ratio			52.06%
1	Cost		6.491%	6.840%
	Total Cost of Debt		3.200%	3.561%
	Trust Preferred Securities			
2	Washington Capital Structure Ratio		4.700%	
1	Cost		6.575%	
			0.309%	
	Total Weighted Cost		3.509%	3.561%
G-APL	Net Rate Base	253,104,139	168,594,461	84,509,678
	Interest Deduction for FIT Calculation	8,925,370	5,915,980	3,009,390

1 Debt Cost From last ID GRC (AVU-E-08-1)  
 2 From last WA GRC (UE-070804)  
 3 ###

TAXES OTHER THAN FEDERAL INCOME TAX	Report ID: G-OTX-12A
For Twelve Months Ended November 30, 2008	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408150	UNDERGROUND STORAGE R&P Property Tax	0	156,656	156,656	0	111,116	111,116	0	45,540	45,540
99	408110	DISTRIBUTION State Excise Tax	8,243,987	0	8,243,987	8,243,987	0	8,243,987	0	0	0
99	408120	Municipal Occupation & License Tax	9,355,836	0	9,355,836	7,780,530	0	7,780,530	1,575,306	0	1,575,306
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	2,543,267	0	2,543,267	1,944,200	0	1,944,200	599,067	0	599,067
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	233,749	0	233,749	0	0	0	233,749	0	233,749
		<b>TOTAL</b>	<b>20,376,839</b>	<b>0</b>	<b>20,376,839</b>	<b>17,968,717</b>	<b>0</b>	<b>17,968,717</b>	<b>2,408,122</b>	<b>0</b>	<b>2,408,122</b>
4	408150	ADMINISTRATIVE & GENERAL R&P Property Tax	0	33,823	33,823	0	22,832	22,832	0	10,991	10,991
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>20,376,839</b>	<b>190,479</b>	<b>20,567,318</b>	<b>17,968,717</b>	<b>133,948</b>	<b>18,102,665</b>	<b>2,408,122</b>	<b>56,531</b>	<b>2,464,653</b>

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
19,026,895	100.000%	156,656	19,026,895	7.369%	156,656	0	0.000%	0
354,799,885	100.000%	2,543,267	236,135,529	91.454%	1,944,200	118,664,356	98.552%	599,067
4,782,283	100.000%	33,823	3,038,253	1.177%	25,021	1,744,030	1.448%	8,802
378,609,063	100.000%	2,733,746	258,200,677	100.000%	2,125,877	120,408,386	100.000%	607,869

**ALLOCATION RATIOS:**

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.505%	32.495%



GAS UTILITY PLANT  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT--SOFTWARE:</b>											
(from Report C-IPL)											
4	303000	Intangible Gas Plant	417,899	32,075	449,974	249,449	21,652	271,101	168,450	10,423	178,873
4	303100	Misc Intangible Plant--Mainframe Software	0	2,551,050	2,551,050	0	1,722,086	1,722,086	0	828,964	828,964
4	303110	Misc Intangible Plant--PC Software	0	2,264,838	2,264,838	0	1,528,879	1,528,879	0	735,959	735,959
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
		<b>TOTAL INTANGIBLE PLANT--SOFTWARE</b>	<b>417,899</b>	<b>4,847,963</b>	<b>5,265,862</b>	<b>249,449</b>	<b>3,272,617</b>	<b>3,522,066</b>	<b>168,450</b>	<b>1,575,346</b>	<b>1,743,796</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	472,423	472,423	0	335,090	335,090	0	137,333	137,333
1	351XXX	Structures & Improvements	0	1,125,097	1,125,097	0	798,031	798,031	0	327,066	327,066
1	352XXX	Wells	0	12,614,502	12,614,502	0	8,947,466	8,947,466	0	3,667,036	3,667,036
1	353000	Lines	0	842,744	842,744	0	597,758	597,758	0	244,986	244,986
1	354000	Compressor Station Equipment	0	3,142,573	3,142,573	0	2,229,027	2,229,027	0	913,546	913,546
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	123,265	123,265	0	50,519	50,519
1	356000	Purification Equipment	0	407,617	407,617	0	289,123	289,123	0	118,494	118,494
1	357000	Other Equipment	0	1,714,508	1,714,508	0	1,216,101	1,216,101	0	498,407	498,407
		<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>0</b>	<b>20,493,248</b>	<b>20,493,248</b>	<b>0</b>	<b>14,555,861</b>	<b>14,555,861</b>	<b>0</b>	<b>5,957,387</b>	<b>5,957,387</b>
<b>DISTRIBUTION PLANT:</b>											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	375000	Structures & Improvements	538,574	22,254	560,828	391,263	15,582	406,845	147,311	6,672	153,983
6	376000	Mains	180,466,021	2,512,521	182,978,542	115,800,259	1,759,292	117,559,551	64,665,762	753,229	65,418,991
6	378000	Measuring & Reg Station Equip-General	3,748,569	57,440	3,806,009	2,451,132	40,220	2,491,352	1,297,437	17,220	1,314,657
6	379000	Measuring & Reg Station Equip-City Gate	2,778,052	60,967	2,839,019	689,672	42,690	732,362	2,088,380	18,277	2,106,657
6	380000	Services	124,375,561	0	124,375,561	82,270,838	0	82,270,838	42,104,723	0	42,104,723
6	381000	Meters	45,121,431	0	45,121,431	34,116,069	0	34,116,069	11,005,362	0	11,005,362
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	2,467,813	0	2,467,813	1,942,841	0	1,942,841	524,972	0	524,972
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>359,580,991</b>	<b>2,653,182</b>	<b>362,234,173</b>	<b>237,722,374</b>	<b>1,857,784</b>	<b>239,580,158</b>	<b>121,858,617</b>	<b>795,398</b>	<b>122,654,015</b>
<b>GENERAL PLANT: (From C-GPL)</b>											
4	389XXX	Land & Land Rights	189,559	419,132	608,691	98,275	282,935	381,210	91,284	136,197	227,481
4	390XXX	Structures & Improvements	2,004,271	6,174,996	8,179,267	1,178,078	4,168,431	5,346,509	826,193	2,006,565	2,832,758
4	391XXX	Office Furniture & Equipment	0	5,638,958	5,638,958	0	3,806,579	3,806,579	0	1,832,379	1,832,379
4	392XXX	Transportation Equipment	3,509,064	496,792	4,005,856	2,606,606	335,359	2,941,965	902,458	161,433	1,063,891
4	393000	Stores Equipment	162,610	129,398	292,008	113,481	87,350	200,831	49,129	42,048	91,177
4	394000	Tools, Shop & Garage Equipment	1,423,981	1,055,035	2,479,016	970,678	712,201	1,682,879	453,303	342,834	796,137
4	395000	Laboratory Equipment	251,727	516,199	767,926	189,872	348,460	538,332	61,855	167,739	229,594
4	396XXX	Power Operated Equipment	3,464,997	557,678	4,022,675	2,653,066	376,461	3,029,527	811,931	181,217	993,148

GAS UTILITY PLANT  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****		WASHINGTON *****		***** IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
4	397XXX	Communications Equipment	806,255	3,437,902	4,244,157	498,623	2,320,756	2,819,379	307,632	1,117,146	1,424,778
4	398000	Miscellaneous Equipment	2,590	152,604	155,194	1,111	103,015	104,126	1,479	49,589	51,068
		TOTAL GENERAL PLANT	11,815,054	18,578,694	30,393,748	8,309,790	12,541,547	20,851,337	3,505,264	6,037,147	9,542,411
		TOTAL PLANT IN SERVICE	371,813,944	46,573,087	418,387,031	246,281,613	32,207,809	278,489,422	125,532,331	14,365,278	139,897,609
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	371,813,944	46,573,087	418,387,031	246,281,613	32,207,809	278,489,422	125,532,331	14,365,278	139,897,609
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,657,117	10,657,117	0	7,559,093	7,559,093	0	3,098,024	3,098,024
G-ADP	1119.X5	Distribution	120,951,050	893,118	121,844,168	80,551,179	625,370	81,176,549	40,399,871	267,748	40,667,619
G-ADP	1119.X6	General Plant - Non-Transportation	4,968,762	4,031,531	9,000,293	3,601,857	2,721,485	6,323,342	1,366,905	1,310,046	2,676,951
G-ADP	1119.X7	General Plant - Transportation	726,734	34,221	760,955	558,568	23,101	581,669	168,166	11,120	179,286
		TOTAL ACCUMULATED DEPRECIATION	126,646,546	15,615,987	142,262,533	84,711,604	10,929,049	95,640,653	41,934,942	4,686,938	46,621,880
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,065,245	2,065,245	0	1,394,144	1,394,144	0	671,101	671,101
99	111X30	Intangible Plant--Distribution Plant	55,376	0	55,376	30,062	0	30,062	25,314	0	25,314
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	18,223	18,223	0	12,301	12,301	0	5,922	5,922
		TOTAL ACCUMULATED AMORTIZATION	55,376	2,083,468	2,138,844	30,062	1,406,445	1,436,507	25,314	677,023	702,337
		NET GAS UTILITY PLANT	245,112,022	28,873,632	273,985,654	161,539,947	19,872,315	181,412,262	83,572,075	9,001,317	92,573,392

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.505%	32.495%
G-ALL	6	Actual Therms Purchased	100.000%	70.021%	29.979%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-APL-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
G-PLT		NET GAS PLANT IN SERVICE	245,112,022	28,873,632	273,985,654	161,539,947	19,872,315	181,412,262	83,572,075	9,001,317	92,573,392
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,148,826	-2,148,826	0	-1,422,781	-1,422,781	0	-726,045	-726,045
12	282900	Deferred F.I.T. - Plant In Service	0	-40,195,475	-40,195,475	0	-26,614,228	-26,614,228	0	-13,581,247	-13,581,247
12	190180	FAS 109 ITC	0	216,731	216,731	0	143,502	143,502	0	73,229	73,229
12	283850	Gas portion of Bond Redemptions	0	-899,743	-899,743	0	-595,738	-595,738	0	-304,005	-304,005
4	190850	Gain on Sale of General Office Bldg--GAS	0	81,984	81,984	0	55,343	55,343	0	26,641	26,641
99	190610	Contrib in Aid of Construction	1,370,856	0	1,370,856	965,090	0	965,090	405,766	0	405,766
		TOTAL ACCUM DEFERRED INCOME TAX	1,370,856	-42,945,329	-41,574,473	965,090	-28,433,902	-27,468,812	405,766	-14,511,427	-14,105,661
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	19,970,776	19,970,776	0	14,165,271	14,165,271	0	5,805,505	5,805,505
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	956,403	0	956,403	643,851	0	643,851	312,552	0	312,552
4	253850	Gain on Sale of General Office Building	0	-234,221	-234,221	0	-158,111	-158,111	0	-76,110	-76,110
		TOTAL OTHER ADJUSTMENTS	956,403	19,736,555	20,692,958	643,851	14,007,160	14,651,011	312,552	5,729,395	6,041,947
		NET RATE BASE	247,439,281	5,664,858	253,104,139	163,148,888	5,445,573	168,594,461	84,290,393	219,285	84,509,678

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70,930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67,505%	32.495%
G-ALL	12	Net Gas Plant	100.000%	66,212%	33.788%
G-ALL	13	Net Gas General Plant	100.000%	67,594%	32.406%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Report ID: G-ADP-12A											
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
G-PLT	350XXX	UNDERGROUND STORAGE PLANT: Plant in Service	0	20,493,248	20,493,248	0	14,535,861	14,535,861	0	5,957,387	5,957,387
G-PLT		Less Land and Land Rights	0	472,423	472,423	0	335,090	335,090	0	137,333	137,333
		Depreciable Underground Storage Plant	0	20,020,825	20,020,825	0	14,200,771	14,200,771	0	5,820,054	5,820,054
		Percentage	100.000%		100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
108X08/111X40	403X80	Accumulated Depreciation	10,657,117	10,657,117	10,657,117	0			0		
		Depreciation Expense	377,149	377,149	377,149	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	10,657,117	10,657,117	0	7,559,093	7,559,093	0	3,098,024	3,098,024
1	403X80	Depreciation Expense	0	377,149	377,149	0	267,512	267,512	0	109,637	109,637
DISTRIBUTION PLANT:											
G-PLT	374000	Plant in Service	359,580,991	2,653,182	362,234,173	237,722,374	1,857,784	239,580,158	121,858,617	795,398	122,654,015
G-PLT		Less Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	359,496,021	2,653,182	362,149,203	237,662,074	1,857,784	239,519,858	121,833,947	795,398	122,629,345
		Percentage	0.733%		100.000%	66.110%			33.157%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
108X05	403X50	Accumulated Depreciation	893,118	121,844,168	121,844,168	80,551,179			40,399,871		
		Depreciation Expense	62,484	8,524,441	8,524,441	5,635,508			2,826,449		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	120,951,050	893,118	121,844,168	80,551,179	625,370	81,176,549	40,399,871	267,748	40,667,619
6	403X50	Depreciation Expense	8,461,957	62,484	8,524,441	5,635,508	43,752	5,679,260	2,826,449	18,732	2,845,181
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	11,815,054	18,578,694	30,393,748	8,309,790	12,541,547	20,851,337	3,505,264	6,037,147	9,542,411
G-PLT	389XXX	Less Land and Land Rights	189,559	419,132	608,691	98,275	282,935	381,210	91,284	136,197	227,481
G-PLT	392XXX	Less Transportation	3,509,064	496,792	4,005,856	2,606,606	335,359	2,941,965	902,458	161,433	1,063,891
		Depreciable Non-Transport Genl Plant	8,116,431	17,662,770	25,779,201	5,604,909	11,923,253	17,528,162	2,511,522	5,739,517	8,251,039
		Percentage	68.516%		100.000%	21.742%			9.742%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
C-ADP	108X06	ALLOCATED ON DEPRECIABLE PLANT									
	108X06	Accum Depr--Gas General Plant	3,116,221	4,031,531	5,884,072	1,279,315	1,279,315	2,558,637	793,679	1,310,046	2,103,725
	403X60	Accum Depr--Gas General Plant - Direct			3,116,221	2,322,542	2,322,542	3,116,221	135,917		135,917
	403X60	Depreciation Expense	256,453	955,909	1,395,162	303,336	303,336	1,395,162	63,611		63,611
	403X60	Depreciation Expense (Direct)			256,453	192,842	192,842	256,453			256,453
4	108X06	JURISDICTIONAL ALLOCATION:	4,968,762	4,031,531	9,000,293	3,601,857	2,721,485	6,323,342	1,366,905	1,310,046	2,676,951
4	403X60	Accumulated Depreciation	695,706	955,909	1,651,615	496,178	645,286	1,141,464	199,528	310,623	510,151
G-PLT	392XXX	GENERAL PLANT--TRANSPORTATION									
	392XXX	Transportation General Plant	3,509,064	496,792	4,005,856	2,606,606	335,359	2,941,965	902,458	161,433	1,063,891
	392XXX	Percentage		12.402%	100.000%	65.070%			22.528%		
C-ADP	1119.X7	ALLOCATED ON DEPRECIABLE PLANT									
	1119.X7	Accum Depr--Gas General Transportation Plant	485,027	34,221	275,928	179,546	179,546	355,074	62,161		62,161
	403X70	Accum Depr--Gas General Transp Plant - Direct			485,027	379,022	379,022	485,027	106,005		106,005
	403X70	Depreciation Expense		2,660	21,446	13,955	13,955	21,446	4,831		4,831
4	1119.X7	JURISDICTIONAL ALLOCATION:	726,734	34,221	760,955	558,568	23,101	581,669	168,166	11,120	179,286
4	403X70	Accumulated Depreciation	18,786	2,660	21,446	13,955	1,796	15,751	4,831	864	5,695
	403X70	Depreciation Expense									
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%						70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%						67.505%	32.495%
G-ALL	6	Actual Therms Purchased		100.000%						70.021%	29.979%
E-ALL	99	Not Allocated		0.000%						0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended November 30, 2008 Average of Monthly Averages Basis	Report ID: C-AMT-12A
---	-------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	2,760,362	1,986,356	529,437	244,568
8	Utility 8	0	0	0	0
9	Utility 9	8,490	6,717	1,773	0
	TOTAL	2,768,852	1,993,073	531,210	244,568
7	404X32 PC Software	1,746,886	1,257,059	335,053	154,774
8	Utility 8	155,121	0	105,726	49,395
9	Utility 9	0	0	0	0
	TOTAL	1,902,007	1,257,059	440,779	204,169
7	404X33 PC Software Lease	0	0	0	0
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
	TOTAL	0	0	0	0
7	404X50 Leasehold Improvements	10,303	7,414	1,976	913
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
	TOTAL	10,303	7,414	1,976	913
1	404X60 Leased Transportation Vehicles	0	0	0	0
1	Gas Allocated	0	0	0	0
1	Washington Direct	0	0	0	0
1	Idaho Direct	0	0	0	0
7	Utility 7	0	0	0	0
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
	TOTAL	0	0	0	0
	TOTAL	0	0	0	0

ALLOCATION RATIOS:

G-ALL 7	Elec\Gas North\Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
G-ALL 8	Gas North\Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
G-ALL 9	Elec\Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended November 30, 2008 Average of Monthly Averages Basis	Report ID: C-DEP-12A
---	-------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	5,717,597	4,114,383	1,096,635	506,579
8	Utility 8	111,801	0	76,200	35,601
9	Utility 9	893,674	707,093	186,581	0
		<u>6,723,072</u>	<u>4,821,476</u>	<u>1,359,416</u>	<u>542,180</u>
7	403X70 Utility 7	1,944	1,399	373	172
8	Utility 8	0	0	0	0
9	Utility 9	12,256	9,697	2,559	0
TOTAL ACCOUNT 403		<u>14,200</u>	<u>11,096</u>	<u>2,932</u>	<u>172</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\Gas North\Oregon 4-Factor	71.960%	19.180%	8.860%
G-ALL	8	Gas North/Oregon 4-Factor	0.000%	68.157%	31.843%
G-ALL	9	Elec/Gas North 4-Factor	79.122%	20.878%	0.000%

COMMON GENERAL PLANT  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

Report ID:  
 C-GPL-12A

\*\*\*\*\*ELECTRIC\*\*\*\*\*  
 \*\*\*\*\*GAS NORTH\*\*\*\*\*  
 \*\*\*\*\*OREGON\*\*\*\*\*

Ref/Basis	Account	Description	ELECTRIC		GAS NORTH		OREGON	
			Direct - Wa	Direct - Idaho	Direct - Idaho	Direct - Idaho	Direct - Oregon	Allocated
<b>389XXX Land &amp; Land Rights</b>			<b>Total</b>		<b>Total</b>		<b>Total</b>	
99	Utility 0	124,681	0	101,907	22,774	0	0	0
99	Utility 1	0	0	0	0	0	0	0
99	Utility 2	260,130	0	0	0	0	0	0
7	Utility 7	1,898,462	0	0	1,366,133	0	0	260,130
8	Utility 8	0	0	0	0	0	0	168,204
9	Utility 9 - Wa	470,711	372,436	0	0	0	0	0
9	Utility 9 - Idaho	437,225	0	345,941	0	91,284	0	0
9	Utility 9 - Allocated	263,468	0	0	208,461	0	55,007	0
<b>TOTAL ACCOUNT</b>			<b>3,454,677</b>	<b>447,848</b>	<b>1,597,368</b>	<b>2,417,652</b>	<b>608,691</b>	<b>428,334</b>
<b>390XXX Structures &amp; Improvements</b>			<b>Total</b>		<b>Total</b>		<b>Total</b>	
99	Utility 0	2,151,974	435,725	1,117,797	598,452	0	0	0
99	Utility 1	853,180	0	0	0	853,180	0	0
99	Utility 2	2,610,252	0	0	0	0	0	0
7	Utility 7	28,435,653	0	0	20,462,296	0	0	2,610,252
8	Utility 8	0	0	0	0	0	0	0
9	Utility 9 - Wa	1,556,174	1,231,276	0	0	0	0	0
9	Utility 9 - Idaho	3,957,240	0	3,131,047	0	826,193	0	0
9	Utility 9 - Allocated	3,453,576	0	0	2,732,538	0	721,038	0
<b>TOTAL ACCOUNT</b>			<b>43,018,049</b>	<b>4,248,844</b>	<b>23,793,286</b>	<b>29,709,131</b>	<b>8,179,267</b>	<b>5,129,651</b>
<b>391XXX Office Furniture &amp; Equipment</b>			<b>Total</b>		<b>Total</b>		<b>Total</b>	
99	Utility 0	659,724	0	0	659,724	0	0	0
99	Utility 1	0	0	0	0	0	0	0
99	Utility 2	404	0	0	0	0	0	0
7	Utility 7	28,053,861	0	0	20,187,558	0	0	404
8	Utility 8	378,871	0	0	0	0	0	0
9	Utility 9 - Wa	0	0	0	0	0	0	0
9	Utility 9 - Idaho	0	0	0	0	0	0	0
9	Utility 9 - Allocated	0	0	0	0	0	0	0
<b>TOTAL ACCOUNT</b>			<b>29,092,860</b>	<b>0</b>	<b>20,847,282</b>	<b>20,847,282</b>	<b>404</b>	<b>2,606,216</b>
<b>392XXX Transportation Equipment</b>			<b>Total</b>		<b>Total</b>		<b>Total</b>	
99	Utility 0	8,676,043	3,625,870	1,379,638	3,670,535	0	0	0
99	Utility 1	3,606,885	0	0	0	2,453,295	806,722	0
99	Utility 2	1,609,534	0	0	0	0	0	0
7	Utility 7	101,095	0	0	72,748	0	0	1,609,534
8	Utility 8	0	0	0	0	0	0	8,957
9	Utility 9 - Wa	734,319	581,008	0	0	0	0	0
9	Utility 9 - Idaho	458,552	0	362,816	0	153,311	0	0
9	Utility 9 - Allocated	625,225	0	0	494,691	0	130,534	0
<b>TOTAL ACCOUNT</b>			<b>15,811,653</b>	<b>4,206,878</b>	<b>1,742,454</b>	<b>10,187,306</b>	<b>4,005,856</b>	<b>1,618,491</b>



COMMON GENERAL PLANT  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 C-GPL-12A

Ref/Basis	Account	Description	***** ELECTRIC *****		***** GAS NORTH*****		***** OREGON *****														
			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total											
	393000	Stores Equipment																			
		Utility 0	21,953	30,140	291,769	343,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	84,271	0	0	0	84,271	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 9 - Wa	110,696	0	0	110,696	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	186,188	0	186,188	0	49,129	0	49,129	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	490,382	490,382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	132,649	216,328	782,151	1,131,128	113,481	49,129	129,398	129,398	292,008	55,321	0	0	0	0	0	0	0	0	55,321
	394000	Tools, Shop, & Garage Equipment																			
		Utility 0	1,288,376	438,825	1,613,162	3,340,363	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	961,327	451,306	427,658	1,840,291	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 7	0	0	925,099	925,099	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 9 - Wa	35,436	0	0	35,436	9,351	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	7,566	0	7,566	0	1,997	0	1,997	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	221,678	221,678	0	0	58,494	58,494	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,323,812	446,391	2,759,939	4,530,142	970,678	453,303	1,055,035	2,479,016	982,263	264,486	0	0	0	0	0	0	0	0	1,246,749
	395000	Laboratory Equipment																			
		Utility 0	360,191	314,119	2,403,317	3,077,627	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	179,958	58,690	314,344	552,992	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 7	0	0	164,189	164,189	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 9 - Wa	37,571	0	0	37,571	9,914	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	11,993	0	11,993	0	3,165	0	3,165	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	554,530	554,530	0	0	146,325	146,325	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	397,762	326,112	3,122,036	3,845,910	189,872	61,855	516,199	767,926	343,390	25,714	0	0	0	0	0	0	0	0	369,104
	396XXX	Power Operated Equipment																			
		Utility 0	10,132,054	5,617,383	5,507,826	21,257,263	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	2,587,077	763,032	368,144	3,718,253	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 7	0	0	398,684	398,684	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 9 - Wa	250,079	0	0	250,079	65,989	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	185,313	0	185,313	0	48,899	0	48,899	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	315,572	315,572	0	0	83,270	83,270	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,382,133	5,802,696	6,222,082	22,406,911	2,653,066	811,931	557,678	4,022,675	43,834	49,088	0	0	0	0	0	0	0	0	92,922

COMMON GENERAL PLANT  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

Report ID:  
 C-GPL-12A

		***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON *****	
Ref/Basis	Account Description	Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Total
397XXX	Communication Equipment						
99	Utility 0	4,675,227	1,859,861	0	0	0	0
99	Utility 1	0	0	404,671	290,731	0	695,402
99	Utility 2	0	0	0	0	480,645	0
7	Utility 7	0	0	0	0	0	-416
8	Utility 8	0	0	0	0	0	578,893
9	Utility 9 - Wa	356,054	0	0	0	0	301,584
9	Utility 9 - Idaho	0	64,051	93,952	0	0	0
9	Utility 9 - Allocated	0	0	0	16,901	0	0
	TOTAL ACCOUNT	5,031,281	1,923,912	498,623	307,632	480,645	1,360,706
398000	Miscellaneous Equipment						
99	Utility 0	0	2,785	0	0	0	0
99	Utility 1	0	0	0	0	0	0
99	Utility 2	0	0	0	0	0	0
7	Utility 7	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0
9	Utility 9 - Wa	4,210	0	1,111	0	0	1,111
9	Utility 9 - Idaho	0	5,603	0	1,479	0	1,479
9	Utility 9 - Allocated	0	0	0	0	0	0
	TOTAL ACCOUNT	4,210	8,388	1,111	1,479	0	1,866
	TOTAL GENERAL PLANT	23,518,162	15,162,973	8,309,790	3,505,264	6,385,773	12,963,056

ALLOCATION RATIOS:

Ref/Basis	Account Description	Wa	Idaho	Oregon	Not Allocated
E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.0000%	71.960%	8.860%	
E-ALL 8	Gas North/Oregon 4-Factor	100.0000%	0.000%	31.843%	
E-ALL 9	Elec/Gas North 4-Factor	100.0000%	79.122%	0.000%	
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%	

<p>ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended November 30, 2008 Average of Monthly Averages Basis</p>		<p>Report ID: C-ADP-12A</p>
--	--	---------------------------------

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	38,080,858	38,080,858	0	0
99	108X06	Utility 1 - Allocated	715,585	0	715,585	0
99	108X06	Utility 1 - Washington	2,322,542	0	2,322,542	0
99	108X06	Utility 1 - Idaho	793,679	0	793,679	0
99	108X06	Utility 2	1,756,256	0	0	1,756,256
7	108X06	Utility 7	9,320,965	6,707,366	1,787,761	825,837
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-331,314	-238,414	-63,546	-29,354
8	108X06	Utility 8	691,827	0	471,529	220,298
9	108X06	Utility 9	14,238,638	11,265,895	2,972,743	0
		Total	67,589,036	55,815,705	9,000,293	2,773,037
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,745,655	5,745,655	0	0
99	108X07	Utility 1 - Allocated	137,499	0	137,499	0
99	108X07	Utility 1 - Washington	379,022	0	379,022	0
99	108X07	Utility 1 - Idaho	106,005	0	106,005	0
99	108X07	Utility 2	851,805	0	0	851,805
7	108X07	Utility 7	23,705	17,058	4,547	2,100
9	108X07	Utility 9	641,257	507,375	133,882	0
		Total	7,884,948	6,270,088	760,955	853,905

ALLOCATION RATIOS:

E-ALL	7	Elec(Gas North)\Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON INTANGIBLE PLANT--SOFTWARE  
 For Twelve Months Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 C-IPL-12A

Ref/Basis	Account	Description	ELECTRIC *****		GAS NORTH *****		OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Idaho	Direct - Wa	Direct	Allocated
	303000	Intangible Plant						
99		Utility 0	0	0	0	0	0	0
99		Utility 1	417,899	0	168,450	0	0	0
99		Utility 2	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0
9		Utility 9	153,629	121,554	0	32,075	0	0
		TOTAL ACCOUNT	571,528	121,554	168,450	32,075	449,974	0
	303100	Misc Intangible Plant--Mainframe Software						
99		Utility 0	372,188	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	46,440	0
7		Utility 7	13,300,575	9,571,094	0	2,551,050	2,551,050	1,178,431
8		Utility 8	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0
		TOTAL ACCOUNT	13,719,203	9,943,282	0	2,551,050	2,551,050	1,178,431
	303110	Misc Intangible Plant--PC Software						
99		Utility 0	1,207,506	0	0	0	0	0
99		Utility 1	7,811	0	0	7,811	0	0
99		Utility 2	0	0	0	0	0	0
7		Utility 7	9,197,504	6,618,524	0	1,764,081	1,764,081	814,899
8		Utility 8	723,251	0	0	492,946	492,946	230,305
9		Utility 9	0	0	0	0	0	0
		TOTAL ACCOUNT	11,136,072	7,826,030	0	2,264,838	2,264,838	1,045,204
	303120	Misc Intangible Plant--Leased PC Software						
99		Utility 0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0
		TOTAL	25,426,803	17,890,866	168,450	4,847,963	5,265,862	2,223,635

ALLOCATION RATIOS:

E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL 8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL 9	Elec/Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAM-12A
For Twelve Months Ended November 30, 2008		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	840,490	840,490	0	0
99		Utility 1	2,853	0	2,853	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	8,901	0	0	8,901
99		Utility 2 - California	0	0	0	0
7		Utility 7	9,058,065	6,518,184	1,737,337	802,545
8		Utility 8	476,921	0	325,055	151,866
		Total	10,387,230	7,358,674	2,065,245	963,312
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 0	0	0	0	0
99		Utility 1 - Allocated	0	0	0	0
99		Utility 1 - Washington	0	0	0	0
99		Utility 1 - Idaho	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	85,937	61,840	16,483	7,614
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,592	1,740	0
		Total	94,269	68,432	18,223	7,614

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
E-ALL	7	Elec\Gas North\Oregon 4-Factor	71.960%	19.180%	8.860%
E-ALL	8	Gas North\Oregon 4-Factor	0.000%	68.157%	31.843%
E-ALL	9	Elec\Gas North 4-Factor	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE		Report ID: G-CAM-12A
For Twelve Months Ended November 30, 2008		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
PLANT IN SERVICE:								
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	2,551,050	0	1,722,086	0	828,964
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,264,838	0	1,528,879	0	735,959
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0
			0	4,815,888	0	3,250,965	0	1,564,923
		Percentage		100.000%	0.000%		0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:								
C-AAM	111X31/X32	Accumulated Amortization		2,065,245	0		0	
	404X3X	Amortization Expense		975,374	0		0	
JURISDICTIONAL ALLOCATION:								
4	111X31/X32	Accumulated Amortization	0	2,065,245	0	1,394,144	0	671,101
4	404X3X	Amortization Expense	0	975,374	0	658,426	0	316,948

ALLOCATION RATIOS:

G-ALL 4 Jurisdictional Four Factor Allocator - Direct Method 100.000%

67.505%

32.495%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended November 30, 2008 Average of Monthly Averages Basis		Report ID: C-DTX-12A
--	--	-------------------------

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-9,509,432	-6,842,987	-1,823,909	-842,536
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,556,263	-1,231,346	-324,917	0
		Total	-11,065,695	-8,074,333	-2,148,826	-842,536

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%

GAS RATE OF RETURN		Report ID:
For Month Ended November 30, 2008		G-ROR-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	2,568,807	1,584,549	984,258
		Adjustments			
		Adjusted Gas Net Operating Income	2,568,807	1,584,549	984,258
G-APL		Gas Net Adjusted Rate Base	290,091,928	193,621,614	96,470,314
		RATE OF RETURN	0.886%	0.818%	1.020%



GAS ALLOCATION PERCENTAGES  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-ALL-1A

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	70.930%	29.070%
2		Number of Customers	218,159	145,139	73,020
		Percent	100.000%	66.529%	33.471%
3	G-OPS	Direct Distribution Operating Expense	628,046	412,539	215,507
		Percent	100.000%	65.686%	34.314%
Jurisdictional Four Factor Allocator - Direct Method Allocation Rate Calculation - Updated 12/31/2007					
Direct O & M					
		Amount: Accounts 798 - 894	3,787,379	2,518,422	1,268,957
		Amount: Accounts 901 - 935	1,997,702	1,496,491	501,211
		Total	5,785,081	4,014,913	1,770,168
		Percentage	100.000%	69.401%	30.599%
Direct Labor					
		Amount: Accounts 798 - 894	3,639,278	2,390,640	1,248,638
		Amount: Accounts 901 - 935	1,210,754	965,054	245,700
		Total	4,850,032	3,355,694	1,494,338
		Percentage	100.000%	69.189%	30.811%
Total Number of Customers					
		Percentage	215,336	143,563	71,773
			100.000%	66.669%	33.331%
Total Direct Plant					
		Percentage	246,270,898	159,486,392	86,784,506
			100.000%	64.761%	35.239%
Total Four Factor Allocators					
		Percent	400,000%	270,020%	129,980%
			100.000%	67.505%	32.495%
Underground Storage & Dist Plant					
G-PLT					
		Underground Storage	30,499,150	21,633,047	8,866,103
		Distribution	374,830,354	246,650,425	128,179,929
		Total Underground Storage/Dist Plant	405,329,504	268,283,472	137,046,032
		Percent	100.000%	66.189%	33.811%
5					
Actual Therms Purchased					
		Percent	28,155,084	19,497,395	8,657,689
			100.000%	69.250%	30.750%
6					

GAS ALLOCATION PERCENTAGES  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-ALL-1A

Input	1/1/2008	Electric	Gas North	Oregon Gas
Elec(Gas North)Oregon 4-Factor				
Direct O & M Accts 500 - 894	37,750,013	32,765,739	3,167,680	1,816,594
Direct O & M Accts 901 - 935	26,326,798	16,546,598	6,717,604	3,062,596
Direct O & M Accts 901 - 905 Utility 9 Only	2,365,645	1,467,102	898,543	XXXXXXX
Adjustments	0			
Total	66,442,456	50,779,439	10,783,827	4,879,190
Percentage	100.000%	76.427%	16.230%	7.343%
Direct Labor Accts 500 - 894	47,780,988	37,381,233	7,014,016	3,385,739
Direct Labor Accts 901 - 935	4,605,385	3,347,484	292,232	965,669
Direct O & M Accts 901 - 905 Utility 9 Only	2,564,972	1,590,719	974,253	XXXXXXX
Total	54,951,345	42,319,436	8,280,501	4,351,408
Percentage	100.000%	77.012%	15.069%	7.919%
Number of Customers at 12/31/07	662,260	351,585	215,336	95,339
Percentage	100.000%	53.089%	32.515%	14.396%
Net Direct Plant	1,973,206,694	1,604,463,392	254,636,776	114,106,526
Percentage	100.000%	81.312%	12.905%	5.783%
Total Percentages Average (CD AA)	400.000%	287.840%	76.719%	35.441%
	100.000%	71.960%	19.180%	8.860%

7

Input	1/1/2008	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor				
Direct O & M Accts 580 - 894	4,984,274	0	3,167,680	1,816,594
Direct O & M Accts 901 - 935	9,780,200	0	6,717,604	3,062,596
Direct O & M Accts 901 - 905 Utility 9 Only	898,543	0	898,543	XXXXXXX
Total	15,663,017	0	10,783,827	4,879,190
Percentage	100.000%	0.000%	68.849%	31.151%
Direct Labor Accts 580 - 894	10,399,755	0	7,014,016	3,385,739
Direct Labor Accts 901 - 935	1,257,901	0	292,232	965,669
Direct O & M Accts 901 - 905 Utility 9 Only	974,253	0	974,253	XXXXXXX
Total	12,631,909	0	8,280,501	4,351,408
Percentage	100.000%	0.000%	65.552%	34.448%
Number of Customers at 12/31/07	310,675	0	215,336	95,339
Percentage	100.000%	0.000%	69.312%	30.688%
Net Direct Plant	365,638,826	0	251,988,153	113,650,673
Percentage	100.000%	0.000%	68.917%	31.083%
Total Percentages Average (GD AA)	400.000%	0.000%	272.630%	127.370%
	100.000%	0.000%	68.157%	31.843%

8

GAS ALLOCATION PERCENTAGES  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-ALL-1A

Input	Elec/Gas North 4-Factor	1/1/2008	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	32,765,739		3,167,680	0
Direct O & M Accts 901 - 935	16,546,598		6,717,604	0
Adjustments	0		0	0
Total	49,312,337		9,885,284	0
Percentage	83.301%		16.699%	0.000%
Direct Labor Accts 580 - 894	37,381,233		7,014,016	0
Direct Labor Accts 901 - 935	3,347,484		292,232	0
Total	40,728,717		7,306,248	0
Percentage	84.790%		15.210%	0.000%
Number of Customers at 12/31/07	351,585		215,336	0
Percentage	62.017%		37.983%	0.000%
Net Direct Plant	1,598,123,502		251,988,153	0
Percentage	86.380%		13.620%	0.000%
Total Percentages	316,488%		83.512%	0.000%
Average (CD AN/ID/WA)	79.122%		20.878%	0.000%
System	Washington	Idaho		
Actual Annual Throughput	243,676,050	117,839,410		
Percent	67.404%	32.596%		
G-OPS Book Depreciation	619,418	305,934		
Percent	66.939%	33.061%		
G-PLT Net Gas Plant	193,875,496	99,571,193		
Percent	66.068%	33.932%		
G-PLT Net Gas General Plant	14,176,361	6,879,821		
Percent	67.326%	32.674%		
G-SCM Net Allocated Schedule M's	-1,233,167	-586,379		
Percent	67.773%	32.227%		
Input Not Allocated	0.000%	0.000%		

Situs Plant by Functional Group:  
 (Used to functionalize R&P Property Tax on Report G-OTX)

	Washington	Idaho
Input Underground Storage	19,026,895	
Input Distribution	236,135,529	118,664,356
Input General	3,038,253	1,744,030
Input TOTAL	258,200,677	120,408,386

12/31/2007

GAS OPERATING STATEMENT  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-OPS-1A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	14,731,501	0	14,731,501	0	0	9,913,376	4,818,125	0	4,818,125
99	4812XX	Commercial - Firm & Interruptible	7,620,668	0	7,620,668	0	0	5,340,800	2,279,868	0	2,279,868
99	4813XX	Industrial-Firm	539,054	0	539,054	0	0	336,375	202,679	0	202,679
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	7,557,877	0	7,557,877	0	0	5,138,653	2,419,224	0	2,419,224
99	484000	Interdepartmental Revenue	38,036	0	38,036	0	0	33,546	4,490	0	4,490
		TOTAL SALES TO ULTIMATE CUSTOMERS	30,487,136	0	30,487,136	0	0	20,762,750	9,724,386	0	9,724,386
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	10,512,818	0	10,512,818	0	0	7,280,126	3,232,692	0	3,232,692
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	2,748	0	2,748	0	0	1,644	1,104	0	1,104
99	489300	Transportation For Others	316,200	0	316,200	0	0	260,448	55,752	0	55,752
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	1,036	0	1,036	0	0	1,036	0	0	0
99	495000	Other Gas Revenues	457,212	54	457,266	38	38	316,832	140,380	16	140,396
1		TOTAL OTHER OPERATING REVENUES	11,290,014	54	11,290,068	38	38	7,860,124	3,429,928	16	3,429,944
		TOTAL GAS REVENUES	41,777,150	54	41,777,204	38	38	28,622,874	13,154,314	16	13,154,330
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	31,074,850	0	31,074,850	0	0	21,288,711	9,786,139	0	9,786,139
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	1,471,568	0	1,471,568	0	0	1,019,061	452,507	0	452,507
6	811000	Gas Used for Products Extraction	-47,562	0	-47,562	0	0	-32,937	-14,625	0	-14,625
10	813000	Other Gas Expenses	0	87,829	87,829	0	59,200	59,200	28,629	0	28,629
		TOTAL PRODUCTION EXPENSES	32,498,856	87,829	32,586,685	0	59,200	22,334,035	10,224,021	28,629	10,252,650
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	1,443	1,443	0	1,024	1,024	0	419	419
1	824000	Other Expenses	0	25,639	25,639	0	18,186	18,186	0	7,453	7,453
1	837000	Other Equipment	0	29,633	29,633	0	21,019	21,019	0	8,614	8,614
		TOTAL UNDERGROUND STORAGE OP. EXP	0	56,715	56,715	0	40,229	40,229	0	16,486	16,486
G-ADP		Depreciation Expense	0	45,924	45,924	0	32,574	32,574	0	13,350	13,350
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	12,942	12,942	0	9,180	9,180	0	3,762	3,762
		TOTAL UNDERGROUND STORAGE EXP	0	115,600	115,600	0	81,996	81,996	0	33,604	33,604

GAS OPERATING STATEMENT  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-OPS-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION</b>											
3	870000	Supervision & Engineering	14,042	28,354	42,396	11,290	18,625	29,915	2,752	9,729	12,481
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	80,841	16,539	97,380	52,836	10,864	63,700	28,005	5,675	33,680
3	875000	Measuring & Reg Sta Exp-General	7,875	0	7,875	2,208	0	2,208	5,667	0	5,667
3	876000	Measuring & Reg Sta Exp-Industrial	66	0	66	0	0	0	66	0	66
3	877000	Measuring & Reg Sta Exp-City Gate	3,968	0	3,968	1,626	0	1,626	2,342	0	2,342
3	878000	Meter & House Regulator Expenses	148,248	0	148,248	140,546	0	140,546	7,702	0	7,702
3	879000	Customer Installation Expenses	109,221	0	109,221	67,197	0	67,197	42,024	0	42,024
3	880000	Other Expenses	63,386	19,809	83,195	32,817	13,012	45,829	30,569	6,797	37,366
3	881000	Rents	0	0	0	0	0	0	0	0	0
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	7,846	0	7,846	6,946	0	6,946	900	0	900
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	102,393	0	102,393	65,276	0	65,276	37,117	0	37,117
3	889000	Measuring & Reg Sta Exp-General	8,848	2,947	11,795	6,388	1,936	8,324	2,460	1,011	3,471
3	890000	Measuring & Reg Sta Exp-Industrial	15,850	-735	15,115	410	-483	-73	15,440	-252	15,188
3	891000	Measuring & Reg Sta Exp-City Gate	1,400	0	1,400	201	0	201	1,199	0	1,199
3	892000	Services	30,157	17,209	47,366	7,645	11,304	18,949	22,512	5,905	28,417
3	893000	Meters & House Regulators	33,905	46,138	80,043	17,153	30,306	47,459	16,752	15,832	32,584
3	894000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION OPERATING EXP</b>											
G-ADP		Depreciation	628,046	130,261	758,307	412,539	85,564	498,103	215,507	44,697	260,204
G-OTX		Taxes Other Than FIT	726,694	5,182	731,876	481,406	3,589	484,995	245,288	1,593	246,881
		TOTAL DISTRIBUTION EXPENSES	1,455,671	0	1,455,671	1,284,381	0	1,284,381	171,290	0	171,290
		TOTAL DISTRIBUTION EXPENSES	2,810,411	135,443	2,945,854	2,178,326	89,153	2,267,479	632,085	46,290	678,375
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	24,095	24,095	0	16,030	16,030	0	8,065	8,065
2	902000	Meter Reading Expenses	100,650	2,682	103,332	92,595	1,784	94,379	8,055	898	8,953
G-903	903XXX	Customer Records & Collection Expenses	61,646	282,333	343,979	44,179	187,742	231,921	17,467	94,591	112,058
2	904000	Uncollectible Accounts	0	129,406	129,406	0	86,093	86,093	0	43,313	43,313
2	905000	Misc Customer Accounts	0	8,980	8,980	0	5,974	5,974	0	3,006	3,006
		TOTAL CUSTOMER ACCOUNTS EXPENSES	162,296	447,496	609,792	136,774	297,623	434,397	25,522	149,873	175,395
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
2	908XXX	Customer Assistance Expenses	646,672	21,750	668,422	479,129	14,470	493,599	167,543	7,280	174,823
2	909000	Advertising	0	6,457	6,457	0	4,296	4,296	0	2,161	2,161
2	910000	Misc Customer Service & Info Exp	0	8,860	8,860	0	5,894	5,894	0	2,966	2,966
		TOTAL CUSTOMER SERVICE & INFO EXP	646,672	37,067	683,739	479,129	24,660	503,789	167,543	12,407	179,950

GAS OPERATING STATEMENT  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-OPS-1A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	870	-11,626	-10,756	0	-7,735	-7,735	870	-3,891	-3,021
2	913000	Advertising	1,899	12,780	14,679	1,899	8,502	10,401	0	4,278	4,278
2	916000	Miscellaneous Sales Expenses	10,175	10,175	20,350	10,175	0	10,175	0	0	0
		TOTAL SALES EXPENSES	12,944	1,154	14,098	12,074	767	12,841	870	387	1,257
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	2,170	361,460	363,630	330	244,004	244,334	1,840	117,456	119,296
4	921000	Office Supplies & Expenses	4	90,049	90,053	4	60,788	60,792	0	29,261	29,261
4	922000	Admin. Expenses Transferred - Credit	0	-2,795	-2,795	0	-1,887	-1,887	0	-908	-908
4	923000	Outside Services Employed	0	229,285	229,285	0	154,779	154,779	0	74,506	74,506
4	924000	Property Insurance Premium	0	17,611	17,611	0	11,888	11,888	0	5,723	5,723
4	925XXX	Injuries and Damages	0	95,729	95,729	0	64,622	64,622	0	31,107	31,107
4	926XXX	Employee Pensions and Benefits	4,630	13,798	18,428	4,630	9,314	13,944	0	4,484	4,484
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	94,618	17,302	111,920	70,656	11,680	82,336	23,962	5,622	29,584
4	930000	Miscellaneous General Expenses	2,869	36,211	39,080	2,181	24,444	26,625	688	11,767	12,455
4	931000	Rents	1,373	12,468	13,841	1,316	8,417	9,733	57	4,051	4,108
4	935000	Maintenance of General Plant	15,137	120,966	136,103	9,733	81,658	91,391	5,404	39,308	44,712
		TOTAL ADMIN & GEN OPERATING EXP	120,801	992,084	1,112,885	88,850	669,707	758,557	31,951	322,377	354,328
G-ADP	4	404X50	61,274	86,278	147,552	43,607	58,242	101,849	17,667	28,036	45,703
G-CAM	99	404X30	0	165	165	0	111	111	0	54	54
		404X60	0	82,874	82,874	0	55,944	55,944	0	26,930	26,930
		407X28	706	0	706	387	0	387	319	0	319
		407X29	0	0	0	0	0	0	0	0	0
		407X30	-202,917	0	-202,917	-202,917	0	-202,917	0	0	0
		407X31	65,159	0	65,159	65,159	0	65,159	0	0	0
		407X32	0	0	0	0	0	0	0	0	0
		407X33	0	2,919	2,919	0	1,970	1,970	0	949	949
G-OTX		Taxes Other than FIT	45,023	1,164,320	1,209,343	-4,914	785,974	781,060	49,937	378,346	428,283
		TOTAL ADMIN & GENERAL EXPENSES	36,176,202	1,988,909	38,165,111	25,076,224	1,339,373	26,415,597	11,099,978	649,536	11,749,514
		NET OPERATING INCOME BEFORE FIT			3,612,093			2,207,277			1,404,816
G-FIT		FEDERAL INCOME TAX			-624,204			-646,307			22,103
G-FIT		DEFERRED FEDERAL INCOME TAX			1,671,599			1,271,587			400,012
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-4,109			-2,552			-1,557
		GAS NET OPERATING INCOME			2,568,807			1,584,549			984,258
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand	100.000%			70.930%					29.070%
G-ALL	2	Number of Customers	100.000%			66.529%					33.471%
G-ALL	3	Direct Distribution Operating Expense	100.000%			65.686%					34.314%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%			67.505%					32.495%
G-ALL	6	Actual Therms Purchased	100.000%			69.250%					30.750%
G-ALL	10	Actual Annual Throughput	100.000%			67.404%					32.596%
G-ALL	99	Not Allocated	0.000%			0.000%					0.000%

ALLOCATION OF PURCHASED GAS COSTS  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-804-1A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
99	805110	Gas Exp - Rate Amortizations	-1,044,974	0	-1,044,974	0	-881,640	0	-1,63,334	0	-163,334
99	805120	Gas Expense - Rate Deferrals	-2,054,083	0	-2,054,083	0	-1,523,991	0	-530,092	0	-530,092
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
6	804000	Gas Purchases	31,619,730	0	31,619,730	0	21,893,695	0	9,726,035	0	9,726,035
1	804001	Pipeline Demand Costs	1,888,717	0	1,888,717	0	1,339,667	0	549,050	0	549,050
99	804014	GTI Contributions	11,118	0	11,118	0	7,848	0	3,270	0	3,270
99	804017	Transaction Fees	7,619	0	7,619	0	5,276	0	2,343	0	2,343
99	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	508,254	0	508,254	0	351,966	0	156,288	0	156,288
6	804700	Off System Gas Purchases - Bookout	138,469	0	138,469	0	95,890	0	42,579	0	42,579
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			31,074,850	0	31,074,850	0	21,288,711	0	9,786,139	0	9,786,139

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Terms Purchased	100.000%	69.250%	30.750%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF ACCOUNT 1903  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis  
 Report ID:  
 G-903-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
2	903000	Customer Records & Collections	61,646	262,498	44,179	174,637	17,467	87,861
12	903920	Accts Rec Solid - Program Fees	0	3,042	0	2,010	0	1,032
12	903930	Accts Rec Solid - Maturity Yield Fees	0	16,793	0	11,095	0	5,698
Total			61,646	282,333	44,179	187,742	17,467	94,591
			324,144	343,979	218,816	231,921	105,328	112,058

ALLOCATION RATIOS:

W-ALL 2 Number of Customers 33.471%  
 W-ALL 12 Net Gas Plant 33.932%

100.000%  
 100.000%

66.529%  
 66.068%



FEDERAL INCOME TAXES--GAS For Month Ended November 30, 2008 Average of Monthly Averages Basis		Report ID: G-FIT-1A
---	--	------------------------

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	41,777,204	28,622,874	13,154,330
G-OPS	Operating & Maintenance Expense	35,822,221	24,581,951	11,240,270
G-OPS	Book Depreciation & Amortization	871,358	538,115	333,243
G-OTX	Taxes Other than FIT	1,471,532	1,295,531	176,001
	Net Operating Income Before FIT	3,612,093	2,207,277	1,404,816
	Less: Monthly Interest Expense	852,458	566,182	286,276
G-SCM	Add: Schedule M Additions	-2,836,636	-2,345,381	-491,255
G-SCM	Less: Schedule M Deductions	1,706,439	1,142,304	564,135
	Taxable Net Operating Income	-1,783,440	-1,846,590	63,150
	Percent	35%	35%	35%
	Total Federal Income Tax	-624,204	-646,307	22,103
G-DTE	Deferred FIT	1,671,599	1,271,587	400,012
99	411400 Amortized Investment Tax Credit	-4,109	-2,552	-1,557
	Total FIT/Deferred FIT & ITC	1,043,286	622,728	420,558
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-SCM-1A

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

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

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-QPS	Book Depreciation & Amortization (997000)			1,009,116	525,400	150,473	675,873	263,274	69,969	333,243
12	997001	Contributions In Aid of Construction	788,674	0	-1,896	0	-1,253	-1,253	0	-643	-643
2	997002	Injuries and Damages	0	350	350	0	233	233	0	117	117
12	997003	Salvage	0	28,400	28,400	0	18,763	18,763	0	9,637	9,637
4	997005	FAS106 Current Retiree Medical Accrual	0	-42,115	-42,115	0	-28,430	-28,430	0	-13,685	-13,685
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
6	997008	DSM Book Amortization	0	36,463	36,463	0	25,251	25,251	0	11,212	11,212
99	997010	Deferred Gas Credit and Refunds	-3,097,819	0	-3,097,819	-2,404,393	0	-2,404,393	-693,426	0	-693,426
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	4,883	4,883	0	3,296	3,296	0	1,587	1,587
12	997016	1992 Redemptions	0	27,166	27,166	0	17,948	17,948	0	9,218	9,218
4	997020	FAS87 Current Pension Accrual	0	130,696	130,696	0	88,226	88,226	0	42,470	42,470
4	997022	Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	-138,996	0	-138,996	-138,996	0	-138,996	0	0	0
12	997032	Interest Rate Swaps	0	27,746	27,746	0	18,331	18,331	0	9,415	9,415
99	997033	DSM Tariff Rider	-435,173	0	-435,173	-354,522	0	-354,522	-80,651	0	-80,651
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-456,522	-456,522	0	-323,811	-323,811	0	-132,711	-132,711
99	997065	Amortization of Unbilled Revenue Add-Ins	155,155	0	155,155	113,563	0	113,563	41,792	0	41,792
4	997066	Miscellaneous Schedule M Additions	0	-88,720	-88,720	0	-59,890	-59,890	0	-28,830	-28,830
TOTAL SCHEDULE M ADDITIONS			-2,723,529	-113,107	-2,836,636	-2,254,518	-90,863	-2,345,381	-469,011	-22,244	-491,255
Schedule M Deductions:											
6	997011	Lewiston Meter Correction	0	0	0	0	0	0	0	0	0
4	997036	CIT Telephone Lease	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	1,700,992	1,700,992	0	1,138,627	1,138,627	0	562,365	562,365
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,677	3,677	0	1,770	1,770
TOTAL SCHEDULE M DEDUCTIONS			0	1,706,439	1,706,439	0	1,142,304	1,142,304	0	564,135	564,135

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.0000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.0000%	66.529%	33.471%
G-ALL	3	Direct Distribution Operating Expense	100.0000%	65.686%	34.314%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.0000%	67.505%	32.495%
G-ALL	6	Actual Therms Purchased	100.0000%	69.250%	30.750%
G-ALL	11	Book Depreciation	100.0000%	66.939%	33.061%
G-ALL	12	Net Gas Plant	100.0000%	66.068%	33.932%
G-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended November 30, 2008 Average of Monthly Averages Basis	Report ID: G-DTE-1A
--	------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		416,809	134,325
99	410100	Deferred Federal Income Tax Exp		1,270,813	267,977
		SUBTOTAL		1,687,622	402,302
14	411100	Deferred Federal Income Tax Expense - Allocated		38,281	12,337
99	411100	Deferred Federal Income Tax Exp		-54,304	-14,627
		SUBTOTAL		-16,023	-2,290
		Total Deferred Federal Income Tax Expense		1,671,599	400,012

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.773%	32.227%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended November 30, 2008 Average of Monthly Averages Basis	Report ID: G-INT-1A
---	------------------------

Ref/Basis	Description	System	Washington	Idaho
	Debt			
2	Washington Capital Structure Ratio		49.30%	
3	Idaho Capital Structure Ratio			52.06%
1	Cost		6.491%	6.840%
	Total Cost of Debt		3.200%	3.561%
	Trust Preferred Securities			
2	Washington Capital Structure Ratio		4.700%	
1	Cost		6.575%	
			0.309%	
	Total Weighted Cost		3.509%	3.561%
G-APL	Net Rate Base	290,091,928	193,621,614	96,470,314
	Interest Deduction for FIT Calculation	10,229,490	6,794,182	3,435,308

1 Debt Cost From last ID GRC (AVU-E-08-1)  
 2 From last WA GRC (UE-070804)  
 3 ###

AVISTA UTILITIES

RESULTS OF OPERATIONS

TAXES OTHER THAN FEDERAL INCOME TAX		Report ID:
For Month Ended November 30, 2008		G-OTX-1A
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** SYSTEM ***** WASHINGTON ***** IDAHO *****				
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408150 UNDERGROUND STORAGE R&P Property Tax	0	12,942	12,942	0	9,180	9,180	0	3,762	3,762
99	408110 DISTRIBUTION State Excise Tax	568,979	0	568,979	568,979	0	568,979	0	0	0
99	408120 Municipal Occupation & License Tax	681,010	0	681,010	554,784	0	554,784	126,226	0	126,226
99	408130 Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70 R&P Property Tax (See Below)	218,596	0	218,596	160,618	0	160,618	57,978	0	57,978
99	408160 Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100 State Income Tax	-12,914	0	-12,914	0	0	0	-12,914	0	-12,914
	TOTAL	1,455,671	0	1,455,671	1,284,381	0	1,284,381	171,290	0	171,290
4	408150 ADMINISTRATIVE & GENERAL R&P Property Tax	0	2,919	2,919	0	1,970	1,970	0	949	949
	TOTAL TAXES OTHER THAN FIT	1,455,671	15,861	1,471,532	1,284,381	11,150	1,295,531	171,290	4,711	176,001
***** SYSTEM ***** WASHINGTON ***** IDAHO *****										
FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON 12/31/2007										
G-ALL	PLANT BALANCES AT:	19,026,895		12,942	19,026,895	7.369%	12,942	0	0.000%	0
G-ALL	Underground Storage	354,799,885		218,596	236,135,529	91.454%	160,618	118,664,356	98.552%	57,978
G-ALL	Distribution	4,782,283		2,919	3,038,253	1.177%	2,067	1,744,030	1.448%	852
G-ALL	General	378,609,063		234,457	258,200,677	100.000%	175,627	120,408,386	100.000%	58,830
	TOTAL									

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.505%	32.495%

GAS UTILITY PLANT  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-PLT-1A

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

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT--SOFTWARE:</b>											
(from Report C-IPL)											
4	303000	Intangible Gas Plant	417,899	40,515	458,414	249,449	27,350	276,799	168,450	13,165	181,615
4	303100	Misc Intangible Plant--Mainframe Software	0	3,069,634	3,069,634	0	2,072,156	2,072,156	0	997,478	997,478
4	303110	Misc Intangible Plant--PC Software	0	2,325,034	2,325,034	0	1,569,514	1,569,514	0	755,520	755,520
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
		<b>TOTAL INTANGIBLE PLANT--SOFTWARE</b>	<b>417,899</b>	<b>5,435,183</b>	<b>5,853,082</b>	<b>249,449</b>	<b>3,669,020</b>	<b>3,918,469</b>	<b>168,450</b>	<b>1,766,163</b>	<b>1,934,613</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	472,423	472,423	0	335,090	335,090	0	137,333	137,333
1	351XXX	Structures & Improvements	0	1,128,122	1,128,122	0	800,177	800,177	0	327,945	327,945
1	352XXX	Wells	0	14,437,554	14,437,554	0	10,240,557	10,240,557	0	4,196,997	4,196,997
1	353000	Lines	0	1,005,138	1,005,138	0	712,944	712,944	0	292,194	292,194
1	354000	Compressor Station Equipment	0	11,159,779	11,159,779	0	7,915,631	7,915,631	0	3,244,148	3,244,148
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	123,265	123,265	0	50,519	50,519
1	356000	Purification Equipment	0	407,617	407,617	0	289,123	289,123	0	118,494	118,494
1	357000	Other Equipment	0	1,714,733	1,714,733	0	1,216,260	1,216,260	0	498,473	498,473
		<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>0</b>	<b>30,499,150</b>	<b>30,499,150</b>	<b>0</b>	<b>21,633,047</b>	<b>21,633,047</b>	<b>0</b>	<b>8,866,103</b>	<b>8,866,103</b>
<b>DISTRIBUTION PLANT:</b>											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	375000	Structures & Improvements	552,626	22,254	574,880	393,842	15,411	409,253	158,784	6,843	165,627
6	376000	Mains	186,897,869	2,512,521	189,410,390	119,585,069	1,739,921	121,324,990	67,312,800	772,600	68,085,400
6	378000	Measuring & Reg Station Equip-General	4,000,039	57,440	4,057,479	2,506,110	39,777	2,545,887	1,493,929	17,663	1,511,592
6	379000	Measuring & Reg Station Equip-City Gate	3,582,194	60,967	3,643,161	689,573	42,220	731,793	2,892,621	18,747	2,911,368
6	380000	Services	126,963,239	0	126,963,239	83,955,776	0	83,955,776	43,007,463	0	43,007,463
6	381000	Meters	47,530,451	0	47,530,451	35,596,030	0	35,596,030	11,934,421	0	11,934,421
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	2,565,784	0	2,565,784	2,026,396	0	2,026,396	539,388	0	539,388
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>372,177,172</b>	<b>2,653,182</b>	<b>374,830,354</b>	<b>244,813,096</b>	<b>1,837,329</b>	<b>246,650,425</b>	<b>127,364,076</b>	<b>815,853</b>	<b>128,179,929</b>
<b>GENERAL PLANT: (From C-GPL)</b>											
4	389XXX	Land & Land Rights	189,559	433,069	622,628	98,275	292,343	390,618	91,284	140,726	232,010
4	390XXX	Structures & Improvements	2,053,919	6,144,545	8,198,464	1,178,221	4,147,875	5,326,096	875,698	1,996,670	2,872,368
4	391XXX	Office Furniture & Equipment	0	6,118,259	6,118,259	0	4,130,131	4,130,131	0	1,988,128	1,988,128
4	392XXX	Transportation Equipment	3,647,946	545,730	4,193,676	2,670,729	368,395	3,039,124	977,217	177,335	1,154,552
4	393000	Stores Equipment	164,621	135,205	299,826	114,149	91,270	205,419	50,472	43,935	94,407
4	394000	Tools, Shop & Garage Equipment	1,470,903	1,203,271	2,674,174	1,009,379	812,268	1,821,647	461,524	391,003	852,527
4	395000	Laboratory Equipment	251,718	526,918	778,636	189,865	355,696	545,561	61,853	171,222	233,075
4	396XXX	Power Operated Equipment	3,466,303	557,678	4,023,981	2,654,372	376,461	3,030,833	811,931	181,217	993,148

GAS UTILITY PLANT		Report ID:
For Month Ended November 30, 2008		G-PLT-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
759,730	3,478,738	4,238,468	464,798	2,348,322	2,813,120	294,932	1,130,416	1,425,348			
2,581	152,981	155,562	1,107	103,270	104,377	1,474	49,711	51,185			
12,007,280	19,296,394	31,303,674	8,380,895	13,026,031	21,406,926	3,626,385	6,270,363	9,896,748			
TOTAL GENERAL PLANT											
384,602,351	57,883,909	442,486,260	253,443,440	40,165,427	293,608,867	131,158,911	17,718,482	148,877,393			
0	0	0	0	0	0	0	0	0			
TOTAL PLANT IN SERVICE											
384,602,351	57,883,909	442,486,260	253,443,440	40,165,427	293,608,867	131,158,911	17,718,482	148,877,393			
CONSTRUCTION WORK IN PROGRESS											
GROSS GAS PLANT											
ACCUMULATED DEPRECIATION											
1119.X1	0	10,826,587	0	7,679,298	7,679,298	0	3,147,289	3,147,289			
G-ADP	124,487,921	887,659	82,468,295	614,704	83,082,999	42,019,626	272,955	42,292,581			
G-ADP	5,108,184	4,315,278	3,695,455	2,913,028	6,608,483	1,412,729	1,402,250	2,814,979			
G-ADP	786,143	37,887	596,506	25,576	622,082	189,637	12,311	201,948			
TOTAL ACCUMULATED DEPRECIATION											
130,382,248	16,067,411	146,449,659	86,760,256	11,232,606	97,992,862	43,621,992	4,834,805	48,456,797			
ACCUMULATED AMORTIZATION											
G-CAM	0	2,511,522	0	1,695,403	1,695,403	0	816,119	816,119			
99	59,261	59,261	32,193	0	32,193	27,068	0	27,068			
4	0	19,129	0	12,913	12,913	0	6,216	6,216			
TOTAL ACCUMULATED AMORTIZATION											
59,261	2,530,651	2,589,912	32,193	1,708,316	1,740,509	27,068	822,335	849,403			
NET GAS UTILITY PLANT											
254,160,842	39,285,847	293,446,689	166,650,991	27,224,505	193,875,496	87,509,851	12,061,342	99,571,193			

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	67.505%	32.495%
G-ALL	6	Actual Therms Purchased	69.250%	30.750%
G-ALL	99	Not Allocated	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-APL-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
G-PLT		NET GAS PLANT IN SERVICE	254,160,842	39,285,847	293,446,689	166,650,991	27,224,505	193,875,496	87,509,851	12,061,342	99,571,193
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,247,293	-2,247,293	0	-1,484,742	-1,484,742	0	-762,551	-762,551
12	282900	Deferred F.I.T. - Plant In Service	0	-41,860,716	-41,860,716	0	-27,656,538	-27,656,538	0	-14,204,178	-14,204,178
12	190180	FAS 109 ITC	0	204,560	204,560	0	135,149	135,149	0	69,411	69,411
12	283850	Gas portion of Bond Redemptions	0	-824,309	-824,309	0	-544,604	-544,604	0	-279,705	-279,705
4	190850	Gain on Sale of General Office Bldg--GAS	0	71,501	71,501	0	48,267	48,267	0	23,234	23,234
99	190610	Contrib in Aid of Construction	1,341,374	0	1,341,374	944,342	48,267	992,609	397,032	0	397,032
		TOTAL ACCUM DEFERRED INCOME TAX	1,341,374	-44,656,257	-43,314,883	944,342	-29,502,468	-28,558,126	397,032	-15,153,789	-14,756,757
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	39,408,529	39,408,529	0	27,952,470	27,952,470	0	11,456,059	11,456,059
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	755,856	0	755,856	489,662	0	489,662	266,194	0	266,194
4	253850	Gain on Sale of General Office Building	0	-204,263	-204,263	0	-137,888	-137,888	0	-66,375	-66,375
		TOTAL OTHER ADJUSTMENTS	755,856	39,204,266	39,960,122	489,662	27,814,582	28,304,244	266,194	11,389,684	11,655,878
		NET RATE BASE	256,258,072	33,833,856	290,091,928	168,084,995	25,536,619	193,621,614	88,173,077	8,297,237	96,470,314

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.505%	32.495%
G-ALL	12	Net Gas Plant	100.000%	66.068%	33.932%
G-ALL	13	Net Gas General Plant	100.000%	67.326%	32.674%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 G-ADP-1A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	30,499,150	30,499,150	0	21,633,047	21,633,047	0	8,866,103	8,866,103
G-PLT	350XXX	Less Land and Land Rights	0	472,423	472,423	0	335,090	335,090	0	137,333	137,333
		Depreciable Underground Storage Plant	0	30,026,727	30,026,727	0	21,297,957	21,297,957	0	8,728,770	8,728,770
		Percentage	100.000%	100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED									
		BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation	0	10,826,587	10,826,587	0	0	0	0	0	0
	403X80	Depreciation Expense	0	45,924	45,924	0	0	0	0	0	0
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	10,826,587	10,826,587	0	7,679,298	7,679,298	0	3,147,289	3,147,289
1	403X80	Depreciation Expense	0	45,924	45,924	0	32,574	32,574	0	13,350	13,350
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	372,177,172	2,653,182	374,830,354	244,813,096	1,837,329	246,650,425	127,364,076	815,853	128,179,929
G-PLT	374000	Less Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	372,092,202	2,653,182	374,745,384	244,752,796	1,837,329	246,590,125	127,339,406	815,853	128,155,259
		Percentage	0.708%	100.000%	100.000%	65.777%			33.515%		
		ALLOCATION TO DIRECT/ALLOCATED									
		BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation	887,659	125,375,580	125,375,580	82,468,295			42,019,626		
	403X50	Depreciation Expense	5,182	731,876	731,876	481,406			245,288		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	124,487,921	887,659	125,375,580	82,468,295	614,704	83,082,999	42,019,626	272,955	42,292,581
6	403X50	Depreciation Expense	726,694	5,182	731,876	481,406	3,589	484,995	245,288	1,593	246,881
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	12,007,280	19,296,394	31,303,674	8,380,895	13,026,031	21,406,926	3,626,385	6,270,363	9,896,748
G-PLT	389XXX	Less Land and Land Rights	189,559	433,069	622,628	98,275	292,343	390,618	91,284	140,726	232,010
G-PLT	392XXX	Less Transportation	3,647,946	545,730	4,193,676	2,670,729	368,395	3,039,124	977,217	177,335	1,154,552
		Depreciable Non-Transport Genl Plant	8,169,775	18,317,595	26,487,370	5,611,891	12,365,293	17,977,184	2,557,884	5,952,302	8,510,186
		Percentage	69.156%	100.000%	100.000%	21.187%			9.657%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: G-ADP-1A
For Month Ended November 30, 2008		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		ALLOCATED ON DEPRECIABLE PLANT						
C-ADP	108X06	Accum Depr--Gas General Plant		4,315,278	1,322,051		602,589	
	108X06	Accum Depr--Gas General Plant - Direct	3,183,544		2,373,404		810,140	
	403X60	Depreciation Expense		86,002	26,348		12,009	
	403X60	Depreciation Expense (Direct)	21,074		15,910		5,164	
		JURISDICTIONAL ALLOCATION:						
4	108X06	Accumulated Depreciation	5,108,184	4,315,278	3,695,455	2,913,028	1,412,729	1,402,250
4	403X60	Depreciation Expense	59,431	86,002	42,258	58,056	17,173	27,946
		GENERAL PLANT--TRANSPORTATION						
G-PLT	392XXX	Transportation General Plant	3,647,946	545,730	2,670,729	368,395	977,217	177,335
		Percentage		13.013%	63.685%		23.302%	
		ALLOCATED ON DEPRECIABLE PLANT						
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		37,887	185,420		67,844	
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	532,879		411,086		121,793	
	403X70	Depreciation Expense		276	1,349		494	
		JURISDICTIONAL ALLOCATION:						
4	1119.X7	Accumulated Depreciation	786,143	37,887	596,506	25,576	189,637	12,311
4	403X70	Depreciation Expense	1,843	276	1,349	186	494	90
		ALLOCATION RATIOS:						
G-ALL	1	System Contract Demand		100.000%		70.930%		29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%		67.505%		32.495%
G-ALL	6	Actual Therms Purchased		100.000%		69.250%		30.750%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%
		TOTAL						
			5,108,184	4,315,278	9,423,462	6,608,483	1,412,729	1,402,250
			59,431	86,002	145,433	100,314	17,173	27,946
			3,647,946	545,730	4,193,676	3,039,124	977,217	177,335
				13.013%	100.000%		23.302%	
			532,879	37,887	291,151		67,844	
					532,879		121,793	
				276	2,118		494	
			786,143	37,887	824,030	622,082	189,637	12,311
			1,843	276	2,119	1,535	494	90

ALLOCATION OF COMM AMORTIZATION EXPENSE		Report ID:
For Month Ended November 30, 2008		C-AMT-1A
Average of Monthly Averages Basis		

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	268,427	193,160	51,484	23,783
8	Utility 7	0	0	0	0
9	Utility 8	809	640	169	0
	Utility 9				
	TOTAL	269,236	193,800	51,653	23,783
7	404X32 PC Software	136,700	98,369	26,219	12,112
8	Utility 7	7,148	0	4,872	2,276
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	143,848	98,369	31,091	14,388
7	404X33 PC Software Lease	0	0	0	0
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	0	0	0	0
7	404X50 Leasehold Improvements	859	618	165	76
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	859	618	165	76
1	404X60 Leased Transportation Vehicles	0	0	0	0
1	Gas Allocated	0	0	0	0
1	Washington Direct	0	0	0	0
7	Idaho Direct	0	0	0	0
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	0	0	0	0

ALLOCATION RATIOS:

G-ALL	7	Elec\Gas North\Oregon 4-Factor	71.960%	19.180%	8.860%
G-ALL	8	Gas North/Oregon 4-Factor	0.000%	68.157%	31.843%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	20.878%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended November 30, 2008 Average of Monthly Averages Basis	Report ID: C-DEP-1A
---	------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	518,901	373,401	99,525	45,975
8	Utility 8	9,769	0	6,658	3,111
9	Utility 9	72,554	57,406	15,148	0
<b>TOTAL</b>		<b>601,224</b>	<b>430,807</b>	<b>121,331</b>	<b>49,086</b>
7	403X70 Utility 7	158	114	30	14
8	Utility 8	0	0	0	0
9	Utility 9	1,018	805	213	0
<b>TOTAL ACCOUNT 403</b>		<b>1,176</b>	<b>919</b>	<b>243</b>	<b>14</b>

ALLOCATION RATIOS:

G-ALL	7	Elec\Gas North\Oregon 4-Factor	71.960%	19.180%	8.860%
G-ALL	8	Gas North/Oregon 4-Factor	0.000%	68.157%	31.843%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	20.878%	0.000%

COMMON GENERAL PLANT  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	ELECTRIC *****		GAS NORTH*****		OREGON *****		
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Allocated	
99	389XXX	Land & Land Rights							
		Utility 0	0	101,907	0	0	0	0	
		Utility 1	0	0	0	0	0	0	
		Utility 2	0	0	0	0	0	0	
		Utility 7	0	0	0	0	0	0	
		Utility 8	0	0	0	0	0	0	
		Utility 9 - Wa	372,436	345,941	98,275	91,284	0	0	
		Utility 9 - Idaho	0	0	0	0	0	0	
		Utility 9 - Allocated	0	208,461	0	55,007	0	0	
		TOTAL ACCOUNT	3,527,343	447,848	98,275	91,284	260,130	174,642	434,772
99	390XXX	Structures & Improvements							
		Utility 0	450,428	1,122,372	849,802	0	0	0	
		Utility 1	0	0	0	0	0	0	
		Utility 2	0	0	0	0	0	0	
		Utility 7	0	0	0	0	0	0	
		Utility 8	0	0	0	0	0	0	
		Utility 9 - Wa	1,244,622	3,318,658	328,419	875,698	0	0	
		Utility 9 - Idaho	0	0	0	0	0	0	
		Utility 9 - Allocated	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,695,050	4,441,030	1,178,221	875,698	2,713,735	2,494,025	5,207,760
99	391XXX	Office Furniture & Equipment							
		Utility 0	0	0	0	0	0	0	
		Utility 1	0	0	0	0	0	0	
		Utility 2	0	0	0	0	0	0	
		Utility 7	0	0	0	0	0	0	
		Utility 8	0	0	0	0	0	0	
		Utility 9 - Wa	0	0	0	0	0	0	
		Utility 9 - Idaho	0	0	0	0	0	0	
		Utility 9 - Allocated	0	0	0	0	0	0	
		TOTAL ACCOUNT	31,753,633	22,807,749	6,118,259	6,118,259	2,827,625	2,827,625	2,827,625
99	392XXX	Transportation Equipment							
		Utility 0	3,946,738	1,382,994	2,513,650	881,481	0	0	
		Utility 1	0	0	0	0	0	0	
		Utility 2	0	0	0	0	0	0	
		Utility 7	0	0	0	0	0	0	
		Utility 8	0	0	0	0	0	0	
		Utility 9 - Wa	595,288	362,816	157,079	95,736	0	0	
		Utility 9 - Idaho	0	0	0	0	0	0	
		Utility 9 - Allocated	0	0	0	0	0	0	
		TOTAL ACCOUNT	16,467,801	17,453,810	2,670,729	977,217	1,656,133	10,712	1,666,845

A VISTA UTILITIES

RESULTS OF OPERATIONS

COMMON GENERAL PLANT		Report ID:	
For Month Ended November 30, 2008		C-GPL-IA	
Average of Monthly Averages Basis			
Ref/Basis	Account	Description	Total
393000	Stores Equipment		
99	Utility 0	376,306	376,306
99	Utility 1	84,271	84,271
99	Utility 2	58,019	58,019
7	Utility 7	0	0
8	Utility 8	0	0
9	Utility 9 - Wa	143,107	143,107
9	Utility 9 - Idaho	241,747	241,747
9	Utility 9 - Allocated	647,596	647,596
	<b>TOTAL ACCOUNT</b>	<b>1,551,046</b>	<b>1,551,046</b>
394000	Tools, Shop, & Garage Equipment		
99	Utility 0	3,371,207	3,371,207
99	Utility 1	1,889,822	1,889,822
99	Utility 2	1,012,796	1,012,796
7	Utility 7	1,473,604	1,473,604
8	Utility 8	633,711	633,711
9	Utility 9 - Wa	44,757	44,757
9	Utility 9 - Idaho	9,561	9,561
9	Utility 9 - Allocated	279,991	279,991
	<b>TOTAL ACCOUNT</b>	<b>8,715,449</b>	<b>8,715,449</b>
395000	Laboratory Equipment		
99	Utility 0	3,083,083	3,083,083
99	Utility 1	552,975	552,975
99	Utility 2	343,390	343,390
7	Utility 7	284,188	284,188
8	Utility 8	17,266	17,266
9	Utility 9 - Wa	47,480	47,480
9	Utility 9 - Idaho	15,156	15,156
9	Utility 9 - Allocated	700,783	700,783
	<b>TOTAL ACCOUNT</b>	<b>5,044,321</b>	<b>5,044,321</b>
396XXX	Power Operated Equipment		
99	Utility 0	21,961,961	21,961,961
99	Utility 1	3,719,559	3,719,559
99	Utility 2	43,834	43,834
7	Utility 7	554,036	554,036
8	Utility 8	0	0
9	Utility 9 - Wa	316,068	316,068
9	Utility 9 - Idaho	234,212	234,212
9	Utility 9 - Allocated	398,842	398,842
	<b>TOTAL ACCOUNT</b>	<b>27,228,512</b>	<b>27,228,512</b>

  

***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON *****	
Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Total
21,953	30,140	0	0	0	0
0	0	84,271	0	0	84,271
0	0	0	0	58,019	58,019
0	0	0	0	0	0
0	0	0	0	0	0
113,229	0	29,878	0	0	29,878
0	191,275	0	50,472	0	50,472
0	0	0	0	0	0
135,182	221,415	114,149	50,472	58,019	299,826
	<b>TOTAL ACCOUNT</b>	<b>1,193,201</b>	<b>1,193,201</b>	<b>0</b>	<b>58,019</b>
1,295,071	439,912	0	0	0	0
0	0	1,000,035	459,528	0	1,889,822
0	0	0	0	0	0
0	1,060,405	0	0	1,012,796	1,012,796
0	0	0	0	0	0
35,413	0	9,344	0	0	9,344
0	7,565	0	1,996	0	1,996
0	0	0	0	0	0
1,330,484	447,477	1,009,379	461,524	1,012,796	2,674,174
	<b>TOTAL ACCOUNT</b>	<b>4,696,124</b>	<b>4,696,124</b>	<b>332,354</b>	<b>1,345,150</b>
361,010	314,087	0	0	0	0
0	0	179,952	58,689	0	552,975
0	0	0	0	343,390	343,390
0	204,502	0	0	0	54,507
0	0	0	0	0	11,768
37,567	0	9,913	0	0	9,913
0	11,992	0	3,164	0	3,164
0	0	0	0	0	0
398,577	326,079	189,865	61,853	343,390	778,636
	<b>TOTAL ACCOUNT</b>	<b>3,891,618</b>	<b>3,891,618</b>	<b>30,677</b>	<b>374,067</b>
10,422,103	5,820,925	0	0	0	0
0	0	2,588,383	763,032	0	3,719,559
0	0	0	0	43,834	43,834
0	398,684	0	0	0	106,264
0	0	0	0	0	0
250,079	0	65,989	0	0	65,989
0	185,313	0	48,899	0	48,899
0	0	0	0	0	0
10,672,182	6,006,238	2,654,372	811,931	43,834	49,088
	<b>TOTAL ACCOUNT</b>	<b>23,111,609</b>	<b>23,111,609</b>	<b>49,088</b>	<b>92,922</b>

COMMON GENERAL PLANT  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 C-GPL-1A

Ref/Basis	Account	Description	***** ELECTRIC *****		***** GAS NORTH*****		***** OREGON *****	
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Allocated
			Total	Total	Total	Total	Total	Total
99	397XXX	Communication Equipment						
		Utility 0	5,116,106	1,912,202	0	0	0	0
		Utility 1	0	0	370,846	278,031	0	0
		Utility 2	0	0	0	0	0	0
		Utility 7	0	0	0	0	484,377	0
		Utility 8	0	0	0	0	0	0
		Utility 9 - Wa	356,054	0	93,952	0	0	599,522
		Utility 9 - Idaho	0	64,051	0	16,901	0	295,620
		Utility 9 - Allocated	0	0	0	0	0	0
		TOTAL ACCOUNT	5,472,160	1,976,253	464,798	294,932	484,377	1,379,519
99	398000	Miscellaneous Equipment						
		Utility 0	0	2,785	0	0	0	0
		Utility 1	0	0	0	0	0	0
		Utility 2	0	0	0	0	0	0
		Utility 7	0	0	0	0	0	0
		Utility 8	0	0	0	0	0	0
		Utility 9 - Wa	4,197	0	1,107	0	0	0
		Utility 9 - Idaho	0	5,586	0	1,474	0	0
		Utility 9 - Allocated	0	0	0	0	0	0
		TOTAL ACCOUNT	4,197	8,371	1,107	1,474	0	55,114
TOTAL GENERAL PLANT			24,622,294	15,620,521	8,380,895	3,626,385	6,572,414	13,441,793

ALLOCATION RATIOS:

E-ALL 7	ElecGas North\Oregon 4-Factor	71.960%	8.860%
E-ALL 8	Gas North/Oregon 4-Factor	0.000%	31.843%
E-ALL 9	ElecGas North 4-Factor	79.122%	0.000%
E-ALL 99	Not Allocated	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended November 30, 2008 Average of Monthly Averages Basis		Report ID: C-ADP-1A
Ref/Basis	Account	Description

		Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant					
99	108X06	39,009,517	39,009,517	0	0
	Utility 0				
99	108X06	734,409	0	734,409	0
	Utility 1 - Allocated				
99	108X06	2,373,404	0	2,373,404	0
	Utility 1 - Washington				
99	108X06	810,140	0	810,140	0
	Utility 1 - Idaho				
99	108X06	1,851,532	0	0	1,851,532
	Utility 2				
7	108X06	10,654,488	7,666,970	2,043,531	943,988
	Utility 7				
7	108X06	-337,065	-242,552	-64,649	-29,864
	Utility 7 - Asset Recovery Obligation (Note 1)				
8	108X06	723,816	0	493,331	230,485
	Utility 8				
9	108X06	14,528,669	11,495,373	3,033,296	0
	Utility 9				
	Total	70,348,910	57,929,308	9,423,462	2,996,141
Accum Deprec - General Plant, Transportation					
99	108X07	5,844,342	5,844,342	0	0
	Utility 0				
99	108X07	143,544	0	143,544	0
	Utility 1 - Allocated				
99	108X07	411,086	0	411,086	0
	Utility 1 - Washington				
99	108X07	121,793	0	121,793	0
	Utility 1 - Idaho				
99	108X07	886,643	0	0	886,643
	Utility 2				
7	108X07	25,803	18,568	4,949	2,286
	Utility 7				
9	108X07	683,295	540,637	142,658	0
	Utility 9				
	Total	8,116,506	6,403,547	824,030	888,929

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North\Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.



COMMON INTANGIBLE PLANT--SOFTWARE  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Report ID:  
 C-IPL-1A

Ref/Basis	Account	Description	ELECTRIC *****		GAS NORTH *****		***** OREGON *****		
			Direct - Wa	Direct - Idaho	Direct - Idaho	Direct - Wa	Direct	Allocated	Total
	303000	Intangible Plant							
99		Utility 0	0	0	0	0	0	0	
99		Utility 1	0	0	0	0	0	0	
99		Utility 2	0	0	0	0	0	0	
7		Utility 7	0	0	0	0	0	0	
8		Utility 8	0	0	0	0	0	0	
9		Utility 9	194,058	153,543	0	40,515	0	0	
		TOTAL ACCOUNT	611,957	153,543	168,450	40,515	458,414	0	
	303100	Misc Intangible Plant--Mainframe Software							
99		Utility 0	0	425,849	0	0	0	0	
99		Utility 1	0	0	0	0	0	0	
99		Utility 2	46,440	0	0	0	0	46,440	
7		Utility 7	16,004,346	11,516,727	0	3,069,634	0	1,417,985	
8		Utility 8	0	0	0	0	0	0	
9		Utility 9	0	0	0	0	0	0	
		TOTAL ACCOUNT	16,476,635	11,942,576	0	3,069,634	3,069,634	46,440	
	303110	Misc Intangible Plant--PC Software							
99		Utility 0	1,149,384	0	0	0	0	0	
99		Utility 1	7,811	0	0	7,811	0	0	
99		Utility 2	0	0	0	0	0	0	
7		Utility 7	9,511,350	6,844,367	0	1,824,277	0	842,706	
8		Utility 8	723,251	0	0	492,946	0	230,305	
9		Utility 9	0	0	0	0	0	0	
		TOTAL ACCOUNT	11,391,796	7,993,751	0	2,325,034	2,325,034	1,073,011	
	303120	Misc Intangible Plant--Leased PC Software							
99		Utility 0	0	0	0	0	0	0	
99		Utility 1	0	0	0	0	0	0	
99		Utility 2	0	0	0	0	0	0	
7		Utility 7	0	0	0	0	0	0	
8		Utility 8	0	0	0	0	0	0	
9		Utility 9	0	0	0	0	0	0	
		TOTAL ACCOUNT	0	0	0	0	0	0	
	TOTAL		28,480,388	20,089,870	249,449	168,450	5,435,183	5,853,082	46,440
									2,537,436

ALLOCATION RATIOS:  
 E-ALL 7 Elec/Gas North/Oregon 4-Factor 100.000%  
 E-ALL 8 Gas North/Oregon 4-Factor 100.000%  
 E-ALL 9 Elec/Gas North 4-Factor 100.000%  
 E-ALL 99 Not Allocated 0.000%

19.180%  
 68.157%  
 20.878%  
 0.000%

8.860%  
 31.843%  
 0.000%  
 0.000%

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAM-1A
For Month Ended November 30, 2008		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
		Accum Amort--Intangible Plt (111X31, 111X32)				
99		Utility 0	887,224	887,224	0	0
99		Utility 1	3,645	0	3,645	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	13,158	0	0	13,158
99		Utility 2 - California	0	0	0	0
7		Utility 7	11,145,658	8,020,415	2,137,737	987,505
8		Utility 8	543,069	0	370,140	172,929
		Total	12,592,754	8,907,639	2,511,522	1,173,592

Accum Amort--Leasehold Improvements (111X50, 111X60)

99		Utility 0	0	0	0	0
99		Utility 1 - Allocated	0	0	0	0
99		Utility 1 - Washington	0	0	0	0
99		Utility 1 - Idaho	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	90,660	65,239	17,389	8,032
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,592	1,740	0
		Total	98,992	71,831	19,129	8,032

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North\Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE  
 For Month Ended November 30, 2008  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	***** SYSTEM *****	***** WASHINGTON *****	***** IDAHO *****	Total
			Direct	Allocated	Total	Direct	Allocated	Direct	Total
PLANT IN SERVICE:									
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,069,634	3,069,634	0	2,072,156	0	997,478
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,325,034	2,325,034	0	1,569,514	0	755,520
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0
			0	5,394,668	5,394,668	0	3,641,670	0	1,752,998
		Percentage		100.000%	100.000%	0.000%		0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:									
C-AAM	111X31/X32	Accumulated Amortization	0	2,511,522	2,511,522	0	1,695,403	0	816,119
	404X3X	Amortization Expense	0	82,874	82,874	0	55,944	0	26,930
JURISDICTIONAL ALLOCATION:									
4	111X31/X32	Accumulated Amortization	0	2,511,522	2,511,522	0	1,695,403	0	816,119
4	404X3X	Amortization Expense	0	82,874	82,874	0	55,944	0	26,930

ALLOCATION RATIOS:  
 G-ALL 4 Jurisdictional Four Factor Allocator - Direct Method 100.000% 67.505% 32.495%

ACCUMULATED DEFERRED FIT NON		Report ID:
UTILITY - SPECIFIC GENERAL PLANT		C-DTX-1A
For Month Ended November 30, 2008		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-10,017,385	-7,208,510	-1,921,334	-887,540
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,561,256	-1,235,297	-325,959	0
		Total	-11,578,641	-8,443,807	-2,247,293	-887,540

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.157%	31.843%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.122%	20.878%	0.000%