

Avista Corp.

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February 26, 2009

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

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COMMUNICATIONS SECTION

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 December 31, 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

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 200812 , State Code : WA

Accounting Period:200812 State Code:WA

REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	209,121	243,672,696	18,786,102	207,576	2,478,661,832	187,171,708
18 THEFT OF SERVICE-ELECTRIC	0	0	860	0	0	19,110
21 FIRM COMMERCIAL	22,705	181,158,579	14,716,668	22,718	2,142,676,219	173,138,565
31 FIRM- INDUSTRIAL	352	60,828,022	3,343,943	357	764,939,292	41,619,588
39 FIRM-PUMPING-IRRIGATION ONLY	549	236,517	20,652	550	50,678,988	3,272,123
51 LIGHTING-PUBLIC STREET AND HIWAY	317	1,427,101	347,196	310	17,041,037	4,140,221
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	4	0	0	48
80 INTERDEPARTMENT REVENUE	43	902,750	67,140	43	11,212,253	820,138
83 MISC-SERVICE REVENUE SNP	0	0	15,562	0	0	336,857
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	30,187	0	0	362,289
86 MISC-OTHER ELECTRIC REVENUE	0	0	279	0	0	3,346
Total WA	233,087	488,225,665	37,328,593	231,554	5,465,209,621	410,883,992

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 200812 , State Code : WA

Accounting Period:200812 State Code:WA

Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	131,692	13,313,211	16,519,536	130,302	105,853,289	133,210,822
16 LARGE CUSTOMER PGA-COMMERCIAL	0	0	0	0	0	-146,077
17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	0	0	0	-13,792
19 THEFT OF SERVICE-GAS	0	0	321	0	0	1,778
21 FIRM COMMERCIAL	13,761	8,142,945	9,244,190	13,701	66,602,904	75,544,446
22 INTERRUPTIBLE COMMERCIAL	1	61,119	64,747	1	626,691	636,994
31 FIRM- INDUSTRIAL	138	409,515	434,611	139	3,663,068	3,842,203
80 INTERDEPARTMENT REVENUE	33	54,578	58,088	32	459,723	486,720
88 MISC-SERVICING CUSTOMER INSTALLS	0	0	1,411	0	0	16,119
91 COMMERCIAL-TRANS OF GAS FOR OTHERS	13	1,987,022	84,092	13	20,040,169	842,555
92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	25	3,622,501	155,559	25	48,683,285	2,241,015
93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	1	13,409	280	2	2,182,849	45,643
Total WA	145,664	27,604,300	26,562,838	144,214	248,111,978	216,708,426

ELECTRIC RATE OF RETURN		Report ID:
For Twelve Months Ended December 31, 2008		E-ROR-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

	System	Washington	Idaho
E-OPS	109,019,580	67,910,956	41,108,624
E-ALL	0	-195,348	195,348
	109,019,580	67,715,608	41,303,972
	1,478,432,455	943,251,809	535,180,646
	7.374%	7.179%	7.718%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2008
 A Average of Monthly Averages Basis

Report ID:
 E-ALL-12A

Basis	Ref	Description	Production/Transmission Ratio	12/31/2008	System	Washington	Idaho
1	Input	Production/Transmission Ratio		12/31/2008	100.000%	64.420%	35.580%
2	Input	Number of Customers Percent		12/31/2008	352,352 100.000%	231,554 65.717%	120,798 34.283%
3	E-OPS	Direct Distribution Operating Expense Percent			20,192,873 100.000%	13,509,542 66.903%	6,683,331 33.097%
	Input	Jurisdictional 4-Factor Ratio		12/31/2008	14,403,963 4,987,613 19,391,576 100.000%	9,616,346 3,376,346 12,992,692 67.002%	4,787,617 1,611,267 6,398,884 32.998%
		Direct O & M Accts 500 - 598			8,589,586	5,794,987	2,794,599
		Direct Labor Accts 901 - 935			2,645,059	2,011,391	633,668
		Total Percentage			11,234,645 100.000%	7,806,378 69.485%	3,428,267 30.515%
		Number of Customers Percentage			354,732 100.000%	233,087 65.708%	121,645 34.292%
		Net Direct Plant Percentage			664,541,627 100.000%	402,643,453 60.590%	261,898,174 39.410%
4		Total Percentages Percent			400,000% 100.000%	262.785% 65.696%	137.215% 34.304%

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
Input		Elec/Gas North/Oregon 4-Factor			
		Direct O & M Accts 500 - 894	Total	Electric	Gas North
		Direct O & M Accts 901 - 935	37,750,013	32,765,739	3,167,680
		Accts 901 - 905 Utility 9 Only	26,326,798	16,546,598	6,717,604
		Adjustments	2,365,645	1,467,102	898,543
		Total	66,442,456	50,779,439	10,783,827
		Percentage	100.000%	76.427%	16.230%
		Direct Labor Accts 500 - 894	47,780,988	37,381,233	7,014,016
		Direct Labor Accts 901 - 935	4,605,385	3,347,484	292,232
		Accts 901 - 905 Utility 9 Only	2,564,972	1,590,719	974,253
		Total	54,951,345	42,319,436	8,280,501
		Percentage	100.000%	77.012%	15.069%
		Number of Customers at 12/31/07	662,260	351,585	215,336
		Percentage	100.000%	53.089%	32.515%
		Net Direct Plant	1,973,206,694	1,604,463,392	254,636,776
		Percentage	100.000%	81.312%	12.905%
		Total Percentages	400.000%	287.840%	76.719%
		Average (CD AA)	100.000%	71.960%	19.180%
7					
Input		Gas North/Oregon 4-Factor			
		Direct O & M Accts 500 - 894	Total	Electric	Gas North
		Direct O & M Accts 901 - 935	4,984,274	0	3,167,680
		Less: Direct O & M Accts 901 - 905	9,780,200	0	6,717,604
		Total	898,543	0	898,543
		Percentage	15,663,017	0.000%	10,783,827
		Direct Labor Accts 500 - 894	10,399,755	0	7,014,016
		Direct Labor Accts 901 - 935	1,257,901	0	292,232
		Less: Direct O & M Accts 901 - 905	974,253	0	974,253
		Total	12,631,909	0	8,280,501
		Percentage	100.000%	0.000%	65.552%
		Number of Customers at 12/31/07	310,675	0	215,336
		Percentage	100.000%	0.000%	69.312%
		Net Direct Plant	365,638,826	0.000%	251,988,153
		Percentage	100.000%	0.000%	68.917%
		Total Percentages	400.000%	0.000%	272.630%
		Average (GD AA)	100.000%	0.000%	68.157%
8					

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
Input		1/1/2008			
		Elec/Gas North 4-Factor	Total	Electric	Gas North
		Direct O & M Accts 500 - 894	35,933,419	32,765,739	3,167,680
		Direct O & M Accts 901 - 935	23,264,202	16,546,598	6,717,604
		Adjustments	0	0	0
		Total	59,197,621	49,312,337	9,885,284
		Percentage	100.000%	83.301%	16.699%
		Direct Labor Accts 500 - 894	44,395,249	37,381,233	7,014,016
		Direct Labor Accts 901 - 935	3,639,716	3,347,484	292,232
		Total	48,034,965	40,728,717	7,306,248
		Percentage	100.000%	84.790%	15.210%
		Number of Customers at 12/31/07	566,921	351,585	215,336
		Percentage	100.000%	62.017%	37.983%
		Net Direct Plant	1,850,111,655	1,598,123,502	251,988,153
		Percentage	100.000%	86.380%	13.620%
		Total Percentages	400.000%	316.488%	83.512%
		Average (CD AN/ID/WA)	100.000%	79.122%	20.878%
9					
		Net Electric Distribution Plant	629,201,240	389,222,047	239,979,193
		Percent	100.000%	61.860%	38.140%
10					
		Book Deprec (0403.XX, 0404.11 & 0406.XX)	71,378,507	45,928,408	25,450,099
		Percent	100.000%	64.345%	35.655%
11					
		Net Electric Plant	1,677,951,332	1,064,749,022	613,202,310
		Percent	100.000%	63.455%	36.545%
12					
		Net Electric General Plant	79,731,146	51,136,493	28,594,653
		Percent	100.000%	64.136%	35.864%
13					
		Net Allocated Schedule M's	-144,042,640	-93,131,695	-50,910,945
		Percent	100.000%	64.656%	35.344%
14					

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated	0.000%	0.000%	0.000%

Situs Plant by Functional Group:
 (Used to functionalize R&P Property Tax on
 Report E-OTX) 12/31/2008

	Washington	Idaho	Montana	Oregon
Input Balance Date	264,370,813	162,547,348	443,565,051	160,504,848
Input Production	235,078,023	159,162,873	57,369,424	8,774,701
Input Transmission	583,524,952	373,284,740	216,631	
Input Distribution	9,231,054	10,832,156		
Input General	1,092,204,842	705,827,117	501,151,106	169,279,549
Input TOTAL				

SPECIAL MANUAL ADJUSTMENTS:
 Adjustments to NOI (Report E-ROR):
 Colstrip 3 AFUDC Reallocation - 12/08

	System	Washington	Idaho
	0	-195,348	195,348
Colstrip 3 AFUDC Reallocation - Plant (12/08)	0	-7,490,287	7,490,287
- Accum Deprec (12/08)	0	-5,572,554	5,572,554

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	273,487,189	0	273,487,189	187,171,708	0	187,171,708	86,315,481	0	86,315,481
99	442200	Commercial - Firm & Int.	243,741,781	0	243,741,781	173,138,565	0	173,138,565	70,603,216	0	70,603,216
1	442300	Industrial	101,413,663	0	101,413,663	44,891,711	0	44,891,711	56,521,952	0	56,521,952
99	444000	Public Street & Highway Lighting	5,961,756	0	5,961,756	4,140,221	0	4,140,221	1,821,535	0	1,821,535
99	499XXX	Unbilled Revenue	10,497,152	0	10,497,152	6,553,232	0	6,553,232	3,943,920	0	3,943,920
99	448000	Interdepartmental Revenue	980,339	0	980,339	820,138	0	820,138	160,201	0	160,201
		TOTAL SALES TO ULTIMATE CUSTOMERS	636,081,880	0	636,081,880	416,715,575	0	416,715,575	219,366,305	0	219,366,305
1	447XXX	Sales for Resale	0	224,672,881	224,672,881	0	144,734,270	144,734,270	0	79,938,611	79,938,611
		TOTAL SALES OF ELECTRICITY	636,081,880	224,672,881	860,754,761	416,715,575	144,734,270	561,449,845	219,366,305	79,938,611	299,304,916
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	570,819	0	570,819	356,015	0	356,015	214,804	0	214,804
1	453000	Sales of Water & Water Power	0	306,684	306,684	0	197,566	197,566	0	109,118	109,118
1	454000	Rent from Electric Property	2,706,309	68,458	2,774,767	1,861,184	44,101	1,905,285	845,125	24,357	869,482
1	456XXX	Other Electric Revenues	1,631,114	55,347,992	56,979,106	1,622,526	35,655,176	37,277,702	8,588	19,692,816	19,701,404
		TOTAL OTHER OPERATING REVENUE	4,908,242	55,723,194	60,631,436	3,839,725	35,896,843	39,736,568	1,068,517	19,826,291	20,894,808
		TOTAL ELECTRIC REVENUE	640,990,122	280,396,015	921,386,137	420,555,300	180,631,113	601,186,413	220,434,822	99,764,902	320,199,724
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	353,838	353,838	0	227,942	227,942	0	125,896	125,896
1	501000	Fuel	0	28,776,474	28,776,474	0	18,537,805	18,537,805	0	10,238,669	10,238,669
1	502000	Steam Expense	0	1,880,633	1,880,633	0	1,211,504	1,211,504	0	669,129	669,129
1	503000	Steam Purchased	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	814,258	814,258	0	524,545	524,545	0	289,713	289,713
1	506000	Miscellaneous Steam Power Generation Expense	1,346,342	2,108,809	3,455,151	1,346,342	1,358,495	2,704,837	0	750,314	750,314
1	507000	Rent	0	38,367	38,367	0	24,716	24,716	0	13,651	13,651
		MAINTENANCE									
1	510000	Supervision & Engineering	0	461,747	461,747	0	297,457	297,457	0	164,290	164,290
1	511000	Structures	0	526,317	526,317	0	339,053	339,053	0	187,264	187,264
1	512000	Boiler Plant	0	4,876,983	4,876,983	0	3,141,752	3,141,752	0	1,735,231	1,735,231
1	513000	Electric Plant	0	544,537	544,537	0	350,791	350,791	0	193,746	193,746
1	514000	Miscellaneous Steam Plant	0	637,092	637,092	0	410,415	410,415	0	226,677	226,677
		TOTAL STEAM POWER GENERATION EXP	1,346,342	41,019,055	42,365,397	1,346,342	26,424,475	27,770,817	0	14,594,580	14,594,580

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	530000	Supervision & Engineering	0	1,642,209	1,642,209	0	1,057,911	1,057,911	0	584,298	584,298
1	536000	Water for Power	0	744,841	744,841	0	479,827	479,827	0	265,014	265,014
1	537000	Hydraulic Expense	2,481,170	728,169	3,209,339	1,743,578	469,086	2,212,664	737,592	259,083	996,675
1	538000	Electric Expense	0	4,724,139	4,724,139	0	3,043,290	3,043,290	0	1,680,849	1,680,849
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	984,206	984,206	0	634,026	634,026	0	350,180	350,180
1	540000	Rent	90,189	711,882	802,071	0	458,594	458,594	90,189	253,288	343,477
1	541000	Supervision & Engineering	0	302,771	302,771	0	195,045	195,045	0	107,726	107,726
1	542000	Structures	0	312,861	312,861	0	201,545	201,545	0	111,316	111,316
1	543000	Reservoirs, Dams, & Waterways	0	662,450	662,450	0	426,750	426,750	0	235,700	235,700
1	544000	Electric Plant	0	2,164,715	2,164,715	0	1,394,509	1,394,509	0	770,206	770,206
1	545000	Miscellaneous Hydraulic Plant	0	294,574	294,574	0	189,765	189,765	0	104,809	104,809
		TOTAL HYDRO POWER GENERATION EXP	2,571,359	13,272,817	15,844,176	1,743,578	8,550,348	10,293,926	827,781	4,722,469	5,550,250
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,650,998	1,650,998	0	1,063,573	1,063,573	0	587,425	587,425
1	547000	Fuel	0	107,175,031	107,175,031	0	69,042,155	69,042,155	0	38,132,876	38,132,876
1	548000	Generation Expense	0	1,666,082	1,666,082	0	1,073,290	1,073,290	0	592,792	592,792
1	549000	Miscellaneous Other Power Generation Expense	0	455,207	455,207	0	293,244	293,244	0	161,963	161,963
1	550000	Rent	0	33,433	33,433	0	21,538	21,538	0	11,895	11,895
1	551000	Supervision & Engineering	0	423,483	423,483	0	272,808	272,808	0	150,675	150,675
1	552000	Structures	0	4,186	4,186	0	2,697	2,697	0	1,489	1,489
1	553000	Generating & Electric Equipment	0	4,920,954	4,920,954	0	3,170,079	3,170,079	0	1,750,875	1,750,875
1	554000	Miscellaneous Other Power Generation Plant	0	114,800	114,800	0	73,954	73,954	0	40,846	40,846
		TOTAL OTHER POWER GENERATION EXP	0	116,444,174	116,444,174	0	75,013,338	75,013,338	0	41,430,836	41,430,836
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	17,950,560	258,902,670	276,853,230	0	166,785,100	166,785,100	17,950,560	92,117,570	110,068,130
1	556000	System Control & Load Dispatching	0	500,980	500,980	0	322,731	322,731	0	178,249	178,249
E-557	557XXX	Other Expense	27,429,987	51,370,973	78,800,960	24,698,585	33,093,180	57,791,765	2,731,402	18,277,793	21,009,195
		TOTAL OTHER POWER SUPPLY EXPENSE	45,380,547	310,774,623	356,155,170	24,698,585	200,201,011	224,899,596	20,681,962	110,573,612	131,255,874
		TOTAL POWER PRODUCTION O&M EXP	49,298,248	481,510,669	530,808,917	27,788,505	310,189,172	337,977,677	21,509,743	171,321,497	192,831,240

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	229,019	1,998,431	2,227,450	158,213	1,287,389	1,445,602	70,806	711,042	781,848
1	561000	Load Dispatching	0	1,981,275	1,981,275	0	1,276,337	1,276,337	0	704,938	704,938
1	562000	Station Expense	0	252,115	252,115	0	162,412	162,412	0	89,703	89,703
1	563000	Overhead Line Expense	0	505,160	505,160	0	325,424	325,424	0	179,736	179,736
1	565000	Transmission of Electricity by Others	0	13,632,001	13,632,001	0	8,781,735	8,781,735	0	4,850,266	4,850,266
1	566000	Miscellaneous Transmission Expense	0	1,312,796	1,312,796	0	845,703	845,703	0	467,093	467,093
1	567000	Rent	0	100,620	100,620	0	64,819	64,819	0	35,801	35,801
MAINTENANCE											
1	568000	Supervision & Engineering	0	591,365	591,365	0	380,957	380,957	0	210,408	210,408
1	569000	Structures	0	279,425	279,425	0	180,006	180,006	0	99,419	99,419
1	570000	Station Equipment	0	1,237,394	1,237,394	0	797,129	797,129	0	440,265	440,265
1	571000	Overhead Lines	300	1,226,563	1,226,863	0	790,152	790,152	300	436,411	436,711
1	572000	Underground Lines	0	1,311	1,311	0	845	845	0	466	466
1	573000	Service Miscellaneous	0	7,209	7,209	0	4,644	4,644	0	2,565	2,565
TOTAL TRANSMISSION OPERATING EXP			229,319	23,125,665	23,354,984	158,213	14,897,552	15,055,765	71,106	8,228,113	8,299,219
OTHER TRANSMISSION OPERATING EXP											
1	403X40	Deprec-Prod Plant (403x10, 403x20, 403x30)	0	26,423,248	26,423,248	0	17,021,856	17,021,856	0	9,401,392	9,401,392
1	404X30	Depreciation Expense--Transmission Plant	0	9,266,249	9,266,249	0	5,969,318	5,969,318	0	3,296,931	3,296,931
1	404X20	Amortization of Limited-Term Plant	2,785	91,223	94,008	2,785	58,766	61,551	0	32,457	32,457
1	405930	Amortization of Hydro Licensing Costs	0	337,715	337,715	0	217,556	217,556	0	120,159	120,159
99	406100	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
1	404X10	Amortization of Citizens Utilities Organization Costs	0	0	0	0	0	0	0	0	0
1	404X60	Amort of Leased Transportation Vehicles (C-AMT)	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,954	0	-134,954	-134,954	0	-134,954	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,530	0	-103,530	0	0	0	-103,530	0	-103,530
99	407370	Amortization of Small Gen. Capital Costs	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	153,132	0	153,132	153,132	0	153,132	0	0	0
99	407400	Amortization of CCX Credits	-106,320	0	-106,320	0	0	0	-106,320	0	-106,320
99	407420	Amortization of CS2 Levelized Return	-174,560	0	-174,560	0	0	0	-174,560	0	-174,560
99	407450/499	Amortization of BPA Residential Exchange Credit	-6,211,368	0	-6,211,368	-3,575,671	0	-3,575,671	-2,635,697	0	-2,635,697
E-OTX		Taxes Other Than FIT--Prod & Trans	0	12,715,825	12,715,825	0	8,191,534	8,191,534	0	4,524,291	4,524,291
TOTAL DEPR/AMT/TAXES OTHER THEN FIT			-4,025,737	48,834,260	44,808,523	-1,072,934	31,459,030	30,386,096	-2,952,803	17,375,230	14,422,427
TOTAL PRODUCTION & TRANS EXPENSE			45,501,830	553,470,594	598,972,424	26,873,784	356,545,754	383,419,538	18,628,046	196,924,840	215,552,886

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	344,283	1,046,949	1,391,232	234,082	700,440	934,522	110,201	346,509	456,710
3	582000	Station Expense	617,048	4,627	621,675	374,289	3,096	377,385	242,759	1,531	244,290
3	583000	Overhead Line Expense	967,256	1,008,559	1,975,815	642,492	674,756	1,317,248	324,764	333,803	658,567
3	584000	Underground Line Expense	896,607	0	896,607	607,632	0	607,632	288,975	0	288,975
3	585000	Street Light & Signal System Operation Expense	194,819	120	194,939	41,021	80	41,101	153,798	40	153,838
3	586000	Meter Expense	1,301,460	6,758	1,308,218	1,296,859	4,521	1,301,380	4,601	2,237	6,838
3	587000	Customer Installations Expense	822,910	2,455	825,365	375,381	1,642	377,023	447,529	813	448,342
3	588000	Miscellaneous Distribution Expense	2,688,483	2,408,931	5,097,414	1,842,223	1,611,647	3,453,870	846,260	797,284	1,643,544
3	589000	Rent	2,462	188,980	191,442	2,293	126,433	128,726	169	62,547	62,716
MAINTENANCE:											
3	590000	Supervision & Engineering	500,997	870,670	1,371,667	341,744	582,504	924,248	159,253	288,166	447,419
3	591000	Structures	293,909	605	294,514	232,629	405	233,034	61,280	200	61,480
3	592000	Station Equipment	749,215	1,732	750,947	591,780	1,159	592,939	157,435	573	158,008
3	593000	Overhead Lines	7,978,353	5,066	7,983,419	4,856,139	3,389	4,859,528	3,122,214	1,677	3,123,891
3	594000	Underground Lines	1,059,210	0	1,059,210	747,750	0	747,750	311,460	0	311,460
3	595000	Line Transformers	521,213	157,712	678,925	465,008	105,514	570,522	56,205	52,198	108,403
3	596000	Street Light & Signal System Maintenance Exp	610,966	0	610,966	468,566	0	468,566	142,400	0	142,400
3	597000	Meters	145,070	0	145,070	99,526	0	99,526	45,544	0	45,544
3	598000	Miscellaneous Distribution Expense	498,612	4,951	503,563	290,128	3,312	293,440	208,484	1,639	210,123
TOTAL DISTRIBUTION OPERATING EXP			20,192,873	5,708,115	25,900,988	13,509,542	3,818,898	17,328,440	6,683,331	1,889,217	8,572,548
99	403X.50	Depreciation Expense--Distribution Plant	24,527,036	0	24,527,036	15,723,466	0	15,723,466	8,803,570	0	8,803,570
E-OTX		Taxes Other Than FIT--Distribution	36,962,927	0	36,962,927	32,936,916	0	32,936,916	4,026,011	0	4,026,011
TOTAL DISTRIBUTION EXPENSES			81,682,836	5,708,115	87,390,951	62,169,924	3,818,898	65,988,822	19,512,912	1,889,217	21,402,129
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	490,861	490,861	0	322,579	322,579	0	168,282	168,282
2	902000	Meter Reading Expenses	2,305,194	7,944	2,313,138	2,015,701	5,221	2,020,922	289,493	2,723	292,216
E-903	903XXX	Customer Records & Collection Expenses	1,529,857	5,960,681	7,490,538	1,060,381	3,896,716	4,957,097	469,476	2,063,965	2,533,441
2	904000	Uncollectible Accounts	0	1,927,667	1,927,667	0	1,266,805	1,266,805	0	660,862	660,862
2	905000	Misc Customer Accounts	0	147,464	147,464	0	96,909	96,909	0	50,555	50,555
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,835,051	8,534,617	12,369,668	3,076,082	5,588,230	8,664,312	758,969	2,946,387	3,705,356
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	16,044,840	508,470	16,553,310	12,337,381	334,151	12,671,532	3,707,459	174,319	3,881,778
2	909000	Advertising	65,367	47,299	112,666	49,159	31,083	80,242	16,208	16,216	32,424
2	910000	Misc Customer Service & Info Exp	0	145,297	145,297	0	95,485	95,485	0	49,812	49,812
TOTAL CUSTOMER SERVICE & INFO EXP			16,110,207	701,066	16,811,273	12,386,540	460,719	12,847,259	3,723,667	240,347	3,964,014

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	911000	Supervision	0	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	14,552	410,275	424,827	0	269,620	269,620	14,552	140,655	155,207
2	913000	Advertising	9,861	118,289	128,150	9,861	77,736	87,597	0	40,553	40,553
2	916000	Miscellaneous Sales Expenses	213,488	61	213,549	213,488	40	213,528	0	21	21
		TOTAL SALES EXPENSES	237,901	528,625	766,526	223,349	347,396	570,745	14,552	181,229	195,781
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	229,766	18,952,153	19,181,919	156,832	12,450,806	12,607,638	72,934	6,501,347	6,574,281
4	921000	Office Supplies & Expenses	294	3,781,799	3,782,093	251	2,484,491	2,484,742	43	1,297,308	1,297,351
4	922000	Admin Exp Transferred--Credit	0	-38,836	-38,836	0	-25,514	-25,514	0	-13,322	-13,322
4	923000	Outside Services Employed	165	10,997,065	10,997,230	0	7,224,632	7,224,632	165	3,772,433	3,772,598
4	924000	Property Insurance Premium	0	1,015,509	1,015,509	0	667,149	667,149	0	348,360	348,360
4	925XXX	Injuries and Damages	-13,719	2,982,224	2,968,505	-13,719	1,959,202	1,945,483	0	1,023,022	1,023,022
4	926XXX	Employee Pensions and Benefits	345,396	840,794	1,186,190	256,614	552,368	808,982	88,782	288,426	377,208
4	927000	Franchise Requirements	5,950	0	5,950	0	0	0	5,950	0	5,950
1	928000	Regulatory Commission Expenses	1,829,577	2,954,127	4,783,704	1,079,557	1,903,049	2,982,606	750,020	1,051,078	1,801,098
4	930000	Miscellaneous General Expenses	367,443	2,835,187	3,202,630	309,052	1,862,604	2,171,656	58,391	972,583	1,030,974
4	931000	Rents	65,871	524,695	590,566	54,588	344,704	399,292	11,283	179,991	191,274
4	935000	Maintenance of General Plant	662,960	6,656,538	7,319,498	195,972	4,373,079	4,569,051	466,988	2,283,459	2,750,447
		TOTAL ADMIN & GEN OPERATING EXP	3,493,703	51,501,255	54,994,958	2,039,147	33,796,570	35,835,717	1,454,556	17,704,685	19,159,241
E-ADP		Depreciation Expense--General Plant	1,984,085	5,520,020	7,504,105	1,217,588	3,626,433	4,844,021	766,497	1,893,587	2,660,084
E-CAM		Amortization--Intangible Plant--Software	0	3,558,822	3,558,822	0	2,338,004	2,338,004	0	1,220,818	1,220,818
4		Amortization of Leasehold Imp (404X50)	0	7,414	7,414	0	4,871	4,871	0	2,543	2,543
		TOTAL ADMIN & GENERAL EXPENSES	5,477,788	60,587,511	66,065,299	3,256,735	39,765,878	43,022,613	2,221,053	20,821,633	23,042,686
		TOTAL EXPENSES BEFORE FIT	152,845,613	629,530,528	782,376,141	107,986,414	406,526,875	514,513,289	44,859,199	223,003,653	267,862,852
		NET OPERATING INCOME BEFORE FIT			139,009,996			86,673,124			52,336,872
E-FIT		FEDERAL INCOME TAX--Normal Accrual			-2,532,907			545,856			-3,078,763
E-FIT		DEFERRED FEDERAL INCOME TAX			32,523,323			18,216,312			14,307,011
		ELECTRIC NET OPERATING INCOME			109,019,580			67,910,956			41,108,624

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.717%	34.283%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.903%	33.097%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	12	Net Electric Plant	100.000%	63.455%	36.545%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS
 EXPENSES--ACCOUNT 0555
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-555-12A

Ref/Basis Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
1	555000 PURPA	0	176,251,690	176,251,690	0	113,541,339	113,541,339
99	555380 Idaho - WPI Amortization/Potlatch Purchases	17,950,560	0	17,950,560	0	0	0
1	555550 Exchanges - Non Monetary	0	-277,615	-277,615	0	-178,840	-178,840
1	555700 Bookout Purchases	0	82,248,809	82,248,809	0	52,984,683	52,984,683
1	555710 Intercompany Purchase	0	679,786	679,786	0	437,918	437,918
TOTAL ACCOUNT 0555		17,950,560	258,902,670	276,853,230	0	166,785,100	166,785,100
					17,950,560	62,710,351	62,710,351
					17,950,560	0	17,950,560
					0	-98,775	-98,775
					0	29,264,126	29,264,126
					0	241,868	241,868

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP
 EXPENSE--ACCOUNT 0557
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-557-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
				Total		Total		Total
1	557000	Other Expenses	0	5,101,579	0	3,286,437	0	1,815,142
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	43,103,119	0	27,767,029	0	15,336,090
1	557160	Power Supply Expense - Miscellaneous	0	3,054,809	0	1,967,908	0	1,086,901
99	557161	Unbilled Add-Ons	1,147,654	1,147,654	398,253	398,253	749,401	749,401
1	557170	Broker Fees - Power	0	111,466	0	71,806	0	39,660
1	557200	Nez Perce	818,702	818,702	497,498	497,498	321,204	321,204
99	557280	Washington ERM Deferred	-7,048,583	-7,048,583	-7,048,583	-7,048,583	0	0
99	557290	Washington ERM Amortization	30,851,417	30,851,417	30,851,417	30,851,417	0	0
99	557380	Idaho PCA Deferred	-10,028,833	-10,028,833	0	0	-10,028,833	-10,028,833
99	557390	Idaho PCA Amortization	11,689,630	11,689,630	0	0	11,689,630	11,689,630
1	557610	Other Expenses - Exposure	0	0	0	0	0	0
TOTAL ACCOUNT 0557			27,429,987	51,370,973	24,698,585	33,093,180	2,731,402	18,277,793
				78,800,960		57,791,765		21,009,195

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 0903 For Twelve Months Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: E-903-12A
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Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
2	903000	Customer Records and Collections	1,529,857	5,056,007	1,060,381	3,322,656	469,476	1,733,351	2,202,827
12	903920	A/R Sold - Program Fees	0	181,687	0	115,289	0	66,398	66,398
12	903930	A/R Sold - Maturity Yield Fee	0	722,987	0	458,771	0	264,216	264,216
TOTAL ACCOUNT 0903			1,529,857	5,960,681	1,060,381	3,896,716	469,476	2,063,965	2,533,441

ALLOCATION RATIOS:

E-ALL 2 Number of Customers
E-ALL 12 Net Electric Plant

100.000%
100.000%

65.717%
63.455%

34.283%
36.545%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		*****		*****		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
2	908000	Customer Assistance Expense	650	508,470	509,120	0	334,151	334,151	174,969	
99	908600	DSM Tariff Rider Expense Offset	14,001,141	0	14,001,141	11,599,549	0	11,599,549	2,401,592	
99	908610	Limited Income Tax Refund Program	245,460	0	245,460	245,460	0	245,460	0	
99	908690	Schedule 91 Amortization included in Unbilled	517,296	0	517,296	492,372	0	492,372	24,924	
99	908990	DSM Amortization	1,280,293	0	1,280,293	0	0	0	1,280,293	
TOTAL ACCOUNT 0908			16,044,840	508,470	16,553,310	12,337,381	334,151	12,671,532	3,707,459	3,881,778

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.0000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.0000%	65.717%	34.283%
E-ALL	99	Not Allocated	0.0000%		

FEDERAL INCOME TAXES--ELECTRIC	Report ID:
For Twelve Months Ended December 31, 2008	E-FIT-12A
Average of Monthly Averages Basis	
Ref/Basis	Description

	System	Washington	Idaho
Calculation of Taxable Operating Income:			
E-OPS	921,386,137	601,186,413	320,199,724
E-OPS	665,007,314	428,279,915	236,727,399
E-OPS	67,690,075	45,104,924	22,585,151
E-OTX	49,678,752	41,128,450	8,550,302
	139,009,996	86,673,124	52,336,872
E-INT	52,441,941	33,164,734	19,277,207
E-SCM	54,779,459	34,783,082	19,996,377
E-SCM	143,353,286	83,362,006	59,991,280
	-2,005,772	4,929,466	-6,935,238
	35.00%	35.00%	35.00%
	-702,020	1,725,313	-2,427,333
1	(1,830,887)	(1,179,457)	(651,430)
	-2,532,907	545,856	-3,078,763
E-DTE	32,523,323	18,216,312	14,307,011
	29,990,416	18,762,168	11,228,248

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	35.580%
E-ALL	99	Not Allocated	0.000%

ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2008
 A Average of Monthly Averages Basis

Report ID:
 E-SCM-12A

Ref/Basis	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		WASHINGTON ***** IDAHO *****		Total	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
Schedule M Additions:							
12	997001	0	6,259,362	0	3,971,878	0	2,287,484
2	997002	0	135,500	0	89,047	0	46,453
12	997003	0	-1,760,187	0	-1,116,927	0	-643,260
99	997004	-103,531	-103,531	0	0	-103,531	-103,531
4	997005	0	-955,212	0	-627,536	0	-327,676
4	997006	0	0	0	0	0	0
99	997007	1,660,797	1,660,797	0	0	1,660,797	1,660,797
99	997008	1,280,293	1,280,293	0	0	1,280,293	1,280,293
1	997009	0	-33,828	0	-21,792	0	-12,036
1	997012	0	-36,933	0	-23,792	0	-13,141
4	997015	0	215,186	0	141,369	0	73,817
12	997016	0	2,589,843	0	1,643,385	0	946,458
99	997017	2,450,030	2,450,030	0	0	2,450,030	0
99	997018	-3,356,438	-3,356,438	-1,587,899	-1,587,899	-1,768,539	-1,768,539
4	997018	0	320,000	0	210,227	0	109,773
1	997019	128,720	128,720	0	0	128,720	0
4	997020	0	-17,760,785	0	-11,668,125	0	-6,092,660
99	997021	1,018,612	1,018,612	746,901	746,901	271,711	271,711
4	997022	0	0	0	0	0	0
1	997023	0	0	0	0	0	0
99	997024	-134,953	-134,953	-134,953	-134,953	0	0
1	997025	0	0	0	0	0	0
99	997028	229,017	229,017	158,212	158,212	70,805	70,805
99	997029	339,357	339,357	250,574	250,574	88,783	88,783
12	997032	0	-10,838,756	0	-6,877,733	0	-3,961,023
99	997033	3,749,629	3,749,629	3,140,405	3,140,405	609,224	609,224
99	997034	-4,208,309	-4,208,309	-2,779,808	-2,779,808	-1,428,501	-1,428,501
2	997066	0	-325,940	0	-214,198	0	-111,742
99	997064	754,484	754,484	0	0	754,484	0
99	997065	1,345,857	1,345,857	747,631	747,631	598,226	598,226
E-OPS	997000	26,612,953	45,204,691	16,975,582	29,236,804	9,637,371	15,967,887
TOTAL SCHEDULE M ADDITIONS		31,766,518	23,012,941	20,040,475	14,742,607	11,726,043	8,270,334
			54,779,459		34,783,082		19,996,377

ELCTRIC SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2008
 A Average of Monthly Averages Basis

Report ID:
 E-SCM-12A

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:										
1	997041 Rathdrum Turbine Lease, Tax	0	3,836,433	3,836,433	0	2,471,430	2,471,430	0	1,365,003	1,365,003
99	997043 Washington Deferred Power Costs	-23,802,834	0	-23,802,834	-23,802,834	0	-23,802,834	0	0	0
1	997044 Non-Monetary Power Costs	0	277,615	277,615	0	178,840	178,840	0	98,775	98,775
1	997045 Section 199 Manufacturing Deduction	0	2,830,351	2,830,351	0	1,823,312	1,823,312	0	1,007,039	1,007,039
4	997046 Nez Perce Settlement	27,800	-11,004	16,796	33,012	-7,229	25,783	-5,212	-3,775	-8,987
99	997047 Clark Fork Preventive Maint. Exp (PME's)	274,403	0	274,403	0	0	0	274,403	0	274,403
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	132,192,709	132,192,709	0	85,059,399	85,059,399	0	47,133,310	47,133,310
99	997050 CS2 Levelized Return	174,560	0	174,560	0	0	0	174,560	0	174,560
99	997051 Wind Generation AFUDC - ID	35,194	0	35,194	0	0	0	35,194	0	35,194
99	997058 Colstrip Settlement - ID	331,056	0	331,056	0	0	0	331,056	0	331,056
99	997059 Colstrip Settlement - WA	-742,474	0	-742,474	-742,474	0	-742,474	0	0	0
4	997062 Gain on Sale of Office Bldg	0	196,092	196,092	0	128,825	128,825	0	67,267	67,267
4	997063 CDA Lake Settlement	0	27,733,385	27,733,385	0	18,219,725	18,219,725	0	9,513,660	9,513,660
TOTAL SCHEDULE M DEDUCTIONS		-23,702,295	167,055,581	143,353,286	-24,512,296	107,874,302	83,362,006	810,001	59,181,279	59,991,280

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.717%	34.283%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.903%	33.097%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.860%	38.140%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.345%	35.655%
E-ALL	12	Net Electric Plant	100.000%	63.455%	36.545%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC	Report ID: E-DTE-12A
For Twelve Months Ended December 31, 2008	
Average of Monthly Averages Basis	

Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		42,346,161	14,966,827
99	410100	Deferred Federal Income Tax Expense - Washington		-6,407,027	0
99	410100	Deferred Federal Income Tax Expense - Idaho		968,457	968,457
		Sub-Total		36,907,591	15,935,284
14	411100	Deferred Federal Income Tax Expense - Allocated		-2,590	-915
99	411100	Deferred Federal Income Tax Expense - Washington		-2,754,320	0
99	411100	Deferred Federal Income Tax Expense - Idaho		-1,627,358	-1,627,358
		Sub-Total		-4,384,268	-1,628,273
		Total Deferred Federal Income Tax Expense		32,523,323	14,307,011

E-ALL	14	Net Allocated Schedule M's	100.000%	64.656%	35.344%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC	Report ID: E-INT-12A
For Twelve Months Ended December 31, 2008	
Average of Monthly Averages Basis	

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Weighted Cost		3.516%	3.602%
E-APL	Net Rate Base		1,478,432,455	943,251,809
	Interest Deduction for FIT Calculation		52,441,941	33,164,734
				19,277,207

- 1 From last WA GRC (UE-080416)
- 2 From last ID GRC (AVU-E-08-1)
- 3 Debt Cost from Treasury

TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-OTX-12A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
***** PRODUCTION & TRANSMISSION *****											
1	408130	State Excise Tax	0	17,970	17,970	0	11,576	11,576	0	6,394	6,394
1	408140	State Kwh Generation Tax	0	1,512,007	1,512,007	0	974,035	974,035	0	537,972	537,972
1	408150	R&P Property Tax--Production	0	6,656,084	6,656,084	0	4,287,849	4,287,849	0	2,368,235	2,368,235
1	408180	R&P Property Tax--Transmission	0	4,556,192	4,556,192	0	2,935,099	2,935,099	0	1,621,093	1,621,093
1	409100	State Income Tax--Montana & Oregon	0	-26,428	-26,428	0	-17,025	-17,025	0	-9,403	-9,403
TOTAL PRODUCTION & TRANSMISSION			0	12,715,825	12,715,825	0	8,191,534	8,191,534	0	4,524,291	4,524,291
***** DISTRIBUTION *****											
99	408110	State Excise Tax	15,719,153	0	15,719,153	15,719,153	0	15,719,153	0	0	0
99	408120	Municipal Occupation & License Tax	16,504,012	0	16,504,012	13,959,887	0	13,959,887	2,544,125	0	2,544,125
99	408160	Miscellaneous State or Local Tax--WA & ID	46,513	0	46,513	0	0	0	46,513	0	46,513
99	408170	R&P Property Tax--Distribution	4,743,071	0	4,743,071	3,257,876	0	3,257,876	1,485,195	0	1,485,195
99	409100	State Income Tax--Idaho	-49,822	0	-49,822	0	0	0	-49,822	0	-49,822
TOTAL DISTRIBUTION			36,962,927	0	36,962,927	32,936,916	0	32,936,916	4,026,011	0	4,026,011
TOTAL TAXES OTHER THAN FIT			36,962,927	12,715,825	49,678,752	32,936,916	8,191,534	41,128,450	4,026,011	4,524,291	8,550,302

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-PLT-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	14,067,243	14,067,243	0	9,062,118	9,062,118	0	5,005,125	5,005,125
1	352XXX	Structures & Improvements	0	15,350,569	15,350,569	0	9,888,837	9,888,837	0	5,461,732	5,461,732
1	353000	Station Equipment	0	168,491,930	168,491,930	0	108,542,501	108,542,501	0	59,949,429	59,949,429
1	354000	Towers & Fixtures	0	17,089,155	17,089,155	0	11,008,834	11,008,834	0	6,080,321	6,080,321
1	355000	Poles & Fixtures	0	126,849,816	126,849,816	0	81,716,651	81,716,651	0	45,133,165	45,133,165
1	356000	Overhead Conductors & Devices	0	101,275,388	101,275,388	0	65,241,605	65,241,605	0	36,033,783	36,033,783
1	357000	Underground Conduit	0	2,002,001	2,002,001	0	1,289,689	1,289,689	0	712,312	712,312
1	358000	Underground Conductors & Devices	0	2,120,030	2,120,030	0	1,365,723	1,365,723	0	754,307	754,307
1	359000	Roads & Trails	0	1,841,064	1,841,064	0	1,186,013	1,186,013	0	655,051	655,051
		TOTAL TRANSMISSION PLANT	0	449,087,196	449,087,196	0	289,301,971	289,301,971	0	159,785,225	159,785,225
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	3,995,922	0	3,995,922	3,024,401	0	3,024,401	971,521	0	971,521
99	360400	Land Easements	14,590	0	14,590	10,213	0	10,213	4,377	0	4,377
99	361000	Structures & Improvements	11,388,786	0	11,388,786	8,180,460	0	8,180,460	3,208,326	0	3,208,326
99	362000	Station Equipment	83,416,239	0	83,416,239	53,159,243	0	53,159,243	30,256,996	0	30,256,996
99	364000	Poles, Towers, & Fixtures	190,499,503	0	190,499,503	115,562,450	0	115,562,450	74,937,053	0	74,937,053
99	365000	Overhead Conductors & Devices	125,231,434	0	125,231,434	73,881,563	0	73,881,563	51,349,871	0	51,349,871
99	366000	Underground Conduit	68,330,534	0	68,330,534	41,550,607	0	41,550,607	26,779,927	0	26,779,927
99	367000	Underground Conductors & Devices	110,131,679	0	110,131,679	69,942,396	0	69,942,396	40,189,283	0	40,189,283
99	368000	Line Transformers	155,534,370	0	155,534,370	99,604,046	0	99,604,046	55,930,324	0	55,930,324
99	369XXX	Services	107,501,342	0	107,501,342	66,146,105	0	66,146,105	41,355,237	0	41,355,237
99	370000	Meters	24,683,455	0	24,683,455	15,256,476	0	15,256,476	9,426,979	0	9,426,979
99	373XXX	Street Light & Signal Systems	26,963,644	0	26,963,644	14,930,304	0	14,930,304	12,033,340	0	12,033,340
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	907,691,498	0	907,691,498	561,248,264	0	561,248,264	346,443,234	0	346,443,234
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	820,284	1,617,265	2,437,549	372,436	1,062,478	1,434,914	447,848	554,787	1,002,635
4	390XXX	Structures & Improvements	5,945,668	23,987,679	29,933,347	1,671,161	15,758,946	17,430,107	4,274,507	8,228,733	12,503,240
4	391XXX	Office Furniture & Equipment	0	21,052,945	21,052,945	0	13,830,943	13,830,943	0	7,222,002	7,222,002
4	392XXX	Transportation Equipment	5,995,397	4,264,385	10,259,782	4,253,683	2,801,530	7,055,213	1,741,714	1,462,855	3,204,569
4	393000	Stores Equipment	349,282	787,988	1,137,270	132,508	517,677	650,185	216,774	270,311	487,085
4	394000	Tools, Shop & Garage Equipment	1,770,773	2,791,555	4,562,328	1,324,384	1,833,940	3,158,324	446,389	957,615	1,404,004
4	395000	Laboratory Equipment	709,092	3,062,211	3,771,303	390,955	2,011,750	2,402,705	318,137	1,050,461	1,368,598
4	396XXX	Power Operated Equipment	16,271,509	6,289,079	22,560,588	10,430,049	4,131,673	14,561,722	5,841,460	2,157,406	7,998,866
4	397XXX	Communications Equipment	7,175,562	38,463,760	45,639,322	5,110,929	25,269,152	30,380,081	2,064,633	13,194,608	15,259,241
4	398000	Miscellaneous Equipment	12,318	451,786	464,104	4,099	296,805	300,904	8,219	154,981	163,200
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	39,049,885	102,768,653	141,818,538	23,690,204	67,514,894	91,205,098	15,359,681	35,253,759	50,613,440
TOTAL PLANT IN SERVICE											
99	107XXX	CONSTRUCTION WORK IN PROGRESS	946,895,424	1,607,480,207	2,554,375,631	585,092,509	1,037,083,358	1,622,175,867	361,802,915	570,396,849	932,199,764
		GROSS ELECTRIC PLANT	946,895,424	1,607,480,207	2,554,375,631	585,092,509	1,037,083,358	1,622,175,867	361,802,915	570,396,849	932,199,764

ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-PLT-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	240,628,287	240,628,287	0	155,012,742	155,012,742	0	85,615,545	85,615,545
1	108000	Hydro Production Plant	0	87,461,809	87,461,809	0	56,342,897	56,342,897	0	31,118,912	31,118,912
1	108X03	Other Production Plant	0	49,414,611	49,414,611	0	31,832,892	31,832,892	0	17,581,719	17,581,719
1	108X04	Transmission Plant	0	147,509,798	147,509,798	0	95,025,812	95,025,812	0	52,483,986	52,483,986
E-ADP	108X05	Distribution Plant	278,490,258	0	278,490,258	172,026,217	0	172,026,217	106,464,041	0	106,464,041
E-ADP	108X06	General Plant - Non-Transportation	13,931,294	41,874,243	55,805,537	8,239,129	27,509,703	35,748,832	5,692,165	14,364,540	20,056,705
E-ADP	108X07	General Plant - Transportation	3,670,865	2,610,990	6,281,855	2,604,457	1,715,316	4,319,773	1,066,408	895,674	1,962,082
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-209,118	-209,118	0	-134,714	-134,714	0	-74,404	-74,404
TOTAL ACCUMULATED DEPRECIATION			296,092,417	569,290,620	865,383,037	182,869,803	367,304,648	550,174,451	113,222,614	201,985,972	315,208,586
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant-Production & Transmission	9,749	3,337,397	3,347,146	9,749	2,149,951	2,159,700	0	1,187,446	1,187,446
4	111X60	Leased Transportation Equipment	0	0	0	0	0	0	0	0	0
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	284	110,962	0	148	148
4	111X06	Leasehold Improvements (From Report C-AAM)	0	69,050	69,050	0	45,363	45,363	0	23,687	23,687
E-CAM	111X08	Intangible Plant-Computer Software	0	7,513,956	7,513,956	0	4,936,369	4,936,369	0	2,577,587	2,577,587
TOTAL ACCUMULATED AMORTIZATION			120,427	10,920,835	11,041,262	120,427	7,131,967	7,252,394	0	3,788,868	3,788,868
NET ELECTRIC UTILITY PLANT			650,682,580	1,027,268,752	1,677,951,332	402,102,279	662,646,743	1,064,749,022	248,580,301	364,622,009	613,202,310

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

NOTE 1 - Asset Recovery Obligation Accounts 317000, 347000, 374000 and 399100 are automatically eliminated, however, the Accumulated Depreciation has to be removed manually.

ADJUSTMENTS TO NET ELECTRIC UTIL PLT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-APL-12A

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	650,682,580	1,027,268,752	1,677,951,332	402,102,279	662,646,743	1,064,749,022	248,580,301	364,622,009	613,202,310
ADJUSTMENTS:										
ACCUMULATED DEFERRED INCOME TAX:										
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	CIAC-Distribution Plant (190610)	11,746,462	0	11,746,462	7,445,123	0	7,445,123	4,301,339	0	4,301,339
4	Deferred Gain on Sale of General Office (190850)	0	240,218	240,218	0	157,814	157,814	0	82,404	82,404
12	Deferred F.I.T. - Plant In Service (282900)	0	-226,052,951	-226,052,951	0	-143,441,900	-143,441,900	0	-82,611,051	-82,611,051
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,146,327	-8,146,327	0	-5,351,811	-5,351,811	0	-2,794,516	-2,794,516
99	ADFIT - Boulder Park Idaho Write Off (190040)	676,659	0	676,659	0	0	0	676,659	0	676,659
99	ADFIT - MT Lease Payments (283365)	-736,974	0	-736,974	0	0	0	-736,974	0	-736,974
12	Electric portion of Bond Redemptions (283850)	0	-3,295,969	-3,295,969	0	-2,091,457	-2,091,457	0	-1,204,512	-1,204,512
1	Colstrip PCB (283200)	0	-680,779	-680,779	0	-438,558	-438,558	0	-242,221	-242,221
	TOTAL ACCUM DEFERRED INCOME TAX	11,686,147	-237,935,808	-226,249,661	7,445,123	-151,165,912	-143,720,789	4,241,024	-86,769,896	-82,528,872
OTHER ADJUSTMENTS:										
99	Kettle Falls Disallowed Plant (101003)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,334,335	0	5,334,335	3,828,782	0	3,828,782	1,505,553	0	1,505,553
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	Boulder Park Disallowed Accumulated Depr (108050)	650,466	0	650,466	0	0	0	650,466	0	650,466
1	Weatherization Loans - Sandpoint (124350)	65,211	0	65,211	0	0	0	65,211	0	65,211
99	DSM Programs (186710)	1,923,911	0	1,923,911	0	0	0	1,923,911	0	1,923,911
99	Invest in Exchange Power (124900, 124930)	27,358,284	0	27,358,284	27,358,284	0	27,358,284	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	-2,129,507	0	-2,129,507	-682,470	0	-682,470	-1,447,037	0	-1,447,037
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,917,733	0	-1,917,733	1,917,733	0	1,917,733
99	Interest accrued on PGE Ratebase Credit - Washington	-1,775,675	0	-1,775,675	-1,775,675	0	-1,775,675	0	0	0
99	Montana Riverbed Settlement (186360)	2,105,641	0	2,105,641	0	0	0	2,105,641	0	2,105,641
99	Nez Perce Settlement - Idaho (186800)	329,033	0	329,033	0	0	0	329,033	0	329,033
4	Gain on Sale of General Office Bldg (253850)	0	-686,322	-686,322	0	-450,886	-450,886	0	-235,436	-235,436
	TOTAL OTHER ADJUSTMENTS	27,417,106	-686,322	26,730,784	22,674,462	-450,886	22,223,576	4,742,644	-235,436	4,507,208
	NET RATE BASE	689,785,833	788,646,622	1,478,432,455	432,221,864	511,029,945	943,251,809	257,563,969	277,616,677	535,180,646

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	12	Net Electric Plant	100.000%	63.455%	36.545%
E-ALL	13	Net Electric General Plant	100.000%	64.136%	35.864%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	2,800,386	2,015,158	537,114	248,114
8	Utility 7	0	0	0	0
9	Utility 8	9,299	7,358	1,941	0
	Utility 9				
	TOTAL	2,809,685	2,022,516	539,055	248,114
7	404X32 PC Software	1,732,284	1,246,552	332,252	153,480
8	Utility 7	150,180	0	102,358	47,822
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	1,882,464	1,246,552	434,610	201,302
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	10,303	7,414	1,976	913
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	10,303	7,414	1,976	913
7	404X60 Leased Transportation Vehicles	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/WWP Gas/WPNG 4-Factor	100.000%	71.960%	19.180%	8.860%
G-ALL	8	WWP Gas/WPNG Gas 4-Factor	100.000%	0.000%	68.157%	31.843%
G-ALL	9	Elec/WWP Gas 4-Factor	100.000%	79.122%	20.878%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	5,802,702	4,175,624	1,112,958	514,119
8	Utility 8	111,582	0	76,051	35,531
9	Utility 9	691,310	546,978	144,332	0
9	Utility 9 - Washington	82,405	65,200	17,205	0
9	Utility 9 - Idaho	113,932	90,145	23,787	0
		6,801,931	4,877,947	1,374,333	549,650
7	403X70 Utility 7	1,897	1,365	364	168
8	Utility 8	0	0	0	0
9	Utility 9	12,087	9,563	2,524	0
		13,984	10,928	2,888	168

TOTAL ACCOUNT 403

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 C-GPL-12A

Ref/Basis - Account	Description	Total		Direct - Wa		Direct - Idaho		Allocated		Total		Direct - Oregon		Total
		Direct - Wa	Allocated	Direct - Idaho	Allocated	Direct - Idaho	Allocated	Direct - Oregon	Allocated					
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
393000	Stores Equipment	348,222	297,238	348,222	297,238	0	0	0	0	0	0	0	0	0
99	Utility 0	84,271	0	84,271	0	84,271	0	0	0	84,271	0	0	0	0
99	Utility 1	55,550	0	55,550	0	0	0	0	0	0	55,550	0	0	55,550
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	140,317	0	140,317	0	29,295	0	0	0	29,295	0	0	0	0
9	Utility 9 - Idaho	236,693	187,276	187,276	187,276	0	49,417	0	49,417	0	0	0	0	0
9	Utility 9 - Allocated	620,245	0	490,750	490,750	0	0	129,495	129,495	0	0	0	0	0
	TOTAL ACCOUNT	1,485,298	216,774	1,137,270	787,988	113,566	49,417	129,495	129,495	292,478	55,550	0	55,550	55,550
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
394000	Tools, Shop, & Garage Equipment	3,344,328	1,616,502	3,344,328	1,616,502	0	0	0	0	0	0	0	0	0
99	Utility 0	1,848,834	0	1,848,834	0	968,333	452,791	427,710	427,710	1,848,834	0	0	0	0
99	Utility 1	984,090	0	984,090	0	0	0	0	0	0	984,090	0	0	984,090
99	Utility 2	1,325,316	0	953,697	953,697	0	0	254,196	254,196	254,196	0	117,423	0	117,423
7	Utility 7	506,779	0	0	0	0	0	345,405	345,405	345,405	0	161,374	0	161,374
8	Utility 8	44,720	0	35,383	35,383	9,337	0	0	0	9,337	0	0	0	0
9	Utility 9 - Wa	9,560	7,564	7,564	7,564	0	1,996	0	1,996	0	0	0	0	0
9	Utility 9 - Idaho	279,766	0	221,356	221,356	0	0	58,410	58,410	58,410	0	0	0	0
9	Utility 9 - Allocated	8,343,393	446,389	2,791,555	4,562,328	977,670	454,787	1,085,721	1,085,721	2,518,178	984,090	278,797	1,262,887	1,262,887
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
395000	Laboratory Equipment	3,007,972	2,347,224	3,007,972	2,347,224	0	0	0	0	0	0	0	0	0
99	Utility 0	543,224	0	543,224	0	176,779	57,654	308,791	308,791	543,224	0	0	0	0
99	Utility 1	340,487	0	340,487	0	0	0	0	0	0	340,487	0	0	340,487
99	Utility 2	241,885	0	174,060	174,060	0	0	46,394	46,394	46,394	0	21,431	0	21,431
7	Utility 7	16,901	0	0	0	0	0	11,519	11,519	11,519	0	5,382	0	5,382
8	Utility 8	46,316	0	36,646	36,646	9,670	0	0	0	9,670	0	0	0	0
9	Utility 9 - Wa	14,785	11,698	11,698	11,698	0	3,087	0	3,087	0	0	0	0	0
9	Utility 9 - Idaho	683,662	0	540,927	540,927	0	0	142,735	142,735	142,735	0	0	0	0
9	Utility 9 - Allocated	4,895,232	318,137	3,062,211	3,771,303	186,449	60,741	509,439	509,439	756,629	340,487	26,813	367,300	367,300
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
396XXX	Power Operated Equipment	21,396,998	5,649,072	21,396,998	5,649,072	0	0	0	0	0	0	0	0	0
99	Utility 0	3,718,390	0	3,718,390	0	2,587,214	763,032	368,144	368,144	3,718,390	0	0	0	0
99	Utility 1	43,834	0	43,834	0	0	0	0	0	0	43,834	0	0	43,834
99	Utility 2	554,036	0	398,684	398,684	0	0	106,264	106,264	106,264	0	49,088	0	49,088
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	316,068	250,079	250,079	250,079	65,989	0	0	0	65,989	0	0	0	0
9	Utility 9 - Idaho	243,154	192,388	192,388	192,388	0	50,766	0	50,766	50,766	0	0	0	0
9	Utility 9 - Allocated	407,521	0	322,439	322,439	0	0	85,082	85,082	85,082	0	0	0	0
	TOTAL ACCOUNT	26,680,001	5,841,460	22,560,588	6,289,079	2,653,203	813,798	559,490	559,490	4,026,491	43,834	49,088	92,922	92,922

COMMON GENERAL PLANT		Report ID:												
For Twelve Months Ended December 31, 2008		C-GPL-12A												
Average of Monthly Averages Basis														
RefBasis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
RefBasis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
397XXX	Communication Equipment													
99	Utility 0		34,509,381	4,754,724	1,871,422	27,883,235	34,509,381	0	0	0	0	0	0	0
99	Utility 1		684,630	0	0	0	684,630	397,541	287,089	0	684,630	0	0	0
99	Utility 2		481,480	0	0	0	481,480	0	0	0	481,480	0	0	0
7	Utility 7		6,592,894	0	0	4,744,247	4,744,247	0	0	1,264,517	1,264,517	0	-208	481,480
8	Utility 8		944,894	0	0	0	944,894	0	0	644,011	644,011	0	584,130	584,130
9	Utility 9 - Wa		450,197	356,205	0	0	356,205	93,992	0	0	93,992	0	0	0
9	Utility 9 - Idaho		244,194	0	193,211	0	193,211	0	50,983	0	50,983	0	0	0
9	Utility 9 - Allocated		7,376,302	0	0	5,836,278	5,836,278	0	0	1,540,024	1,540,024	0	0	0
	TOTAL ACCOUNT		51,283,972	5,110,929	2,064,633	38,463,760	45,639,322	491,533	338,072	3,448,552	4,278,157	481,688	884,805	1,366,493
398000	Miscellaneous Equipment													
99	Utility 0		3,841	0	2,764	1,077	3,841	0	0	0	0	0	0	0
99	Utility 1		30,027	0	0	0	30,027	0	0	30,027	30,027	0	0	0
99	Utility 2		0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7		616,232	0	0	443,441	443,441	0	0	118,193	118,193	0	54,598	54,598
8	Utility 8		0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa		5,180	4,099	0	0	4,099	1,081	0	0	1,081	0	0	0
9	Utility 9 - Idaho		6,894	0	5,455	0	5,455	0	1,439	0	1,439	0	0	0
9	Utility 9 - Allocated		9,186	0	0	7,268	7,268	0	0	1,918	1,918	0	0	0
	TOTAL ACCOUNT		671,360	4,099	8,219	451,786	464,104	1,081	1,439	150,138	152,658	0	54,598	54,598
	TOTAL GENERAL PLANT		185,537,359	23,690,204	15,359,681	102,768,653	141,818,538	8,322,961	3,555,575	18,721,475	30,600,011	6,474,828	6,643,981	13,118,809

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 DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	38,161,021	38,161,021	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-83,383	-83,383	0	0
99	108X06	Utility 1	3,832,257	0	3,832,257	0
99	108X06	Utility 2	1,764,893	0	0	1,764,893
7	108X06	Utility 7	9,306,038	6,696,625	1,784,898	824,515
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-332,973	-239,607	-63,864	-29,501
7	108X06	Utility 7 (Office Furniture Lease)	0	0	0	0
7	108X06	Utility 7 (Communication Equip Lease)	0	0	0	0
8	108X06	Utility 8	698,567	0	476,122	222,445
9	108X06	Utility 9	14,244,940	11,270,881	2,974,059	0
		Total	67,591,360	55,805,537	9,003,472	2,782,352

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,751,198	5,751,198	0	0
99	108X07	Utility 1	631,173	0	631,173	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	858,151	0	0	858,151
7	108X07	Utility 7	24,071	17,321	4,617	2,133
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	648,790	513,336	135,454	0
9	108X07	Utility 9	0	0	0	0
		Total	7,913,383	6,281,855	771,244	860,284

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 ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: E-ADP-12A
For Twelve Months Ended December 31, 2008		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM ***** WASHINGTON ***** IDAHO *****			*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:								
E-PLT	360200	Plant in Service	907,691,498	0	907,691,498	561,248,264	0	561,248,264
E-PLT		Less Land and Land Rights	3,995,922	0	3,995,922	3,024,401	0	3,024,401
		Depreciable Distribution Plant	903,695,576	0	903,695,576	558,223,863	0	558,223,863
		Percentage	0.000%	100.000%		61.771%		
ALLOCATION BASED ON DEPRECIABLE PLANT								
108X05		Accumulated Depreciation	0	278,490,258	278,490,258	172,026,217	106,464,041	278,490,258
JURISDICTIONAL ALLOCATION:								
99	108X05	Accumulated Depreciation	278,490,258	0	278,490,258	172,026,217	106,464,041	278,490,258
GENERAL PLANT - NON TRANSPORTATION								
E-PLT		General Plant In Service	39,049,885	102,768,653	141,818,538	23,690,204	67,514,894	91,205,098
E-PLT	389XXX	Less: General Land and Land Rights	820,284	1,617,265	2,437,549	372,436	1,062,478	1,434,914
E-PLT	392XXX	Less: General Transportation Plant	5,995,397	4,264,385	10,259,782	4,253,683	2,801,530	7,055,213
		Depreciable Non Transport General Plant	32,234,204	96,887,003	129,121,207	19,064,085	63,650,886	82,714,971
		Percentage	75.036%	100.000%		14.764%		
ALLOCATION BASED ON DEPRECIABLE PLANT								
C-ADP	108X06	Accumulated Depreciation--Electric General Plant	41,874,243	55,805,537	97,679,780	8,239,129	5,692,165	13,931,294
	403X60	Common Depreciation Expense (C-DEP)	3,543,652	4,722,602	8,266,254	697,245	0	697,245
	403X60	Washington Depreciation Expense (C-DEP)	0	65,200	65,200	0	0	65,200
	403X60	Idaho Depreciation Expense (C-DEP)	1,930,505	90,145	2,020,650	428,695	180,492	609,187
	403X60	Depreciation Expense	1,930,505	2,539,691	4,470,196	428,695	180,492	609,187
		Total Depreciation Expense	1,943,482	5,474,157	7,417,639	1,191,140	3,596,303	4,787,443
JURISDICTIONAL ALLOCATION:								
4	108X06	Accumulated Depreciation--Electric General Plant	13,931,294	55,805,537	69,736,831	8,239,129	27,509,703	35,748,832
4	403X60	Depreciation Expense (C-DEP)	1,178,950	4,722,602	5,901,552	697,245	2,328,038	3,025,283
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	155,345	0	155,345	65,200	0	65,200
4	403X60	Depreciation Expense	609,187	2,539,691	3,148,878	428,695	1,268,265	1,696,960
		Total Depreciation Expense	1,943,482	5,474,157	7,417,639	1,191,140	3,596,303	4,787,443
GENERAL PLANT--TRANSPORTATION								
E-PLT	392XXX	Transportation General Plant	5,995,397	4,264,385	10,259,782	4,253,683	2,801,530	7,055,213
		Percentage	41.564%	100.000%		41.460%		
ALLOCATION BASED ON DEPRECIABLE PLANT								
C-ADP	108X07	Accumulated Depreciation--Electric General Plant	2,610,990	6,281,855	8,892,845	2,604,457	1,715,316	4,319,773
	403X70	Depreciation Expense (C-DEP)	4,542	10,928	15,470	4,551	2,984	7,515
	403X70	Depreciation Expense	41,321	75,538	116,859	21,917	27,146	49,063
JURISDICTIONAL ALLOCATION:								
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,670,865	2,610,990	6,281,855	2,604,457	1,715,316	4,319,773
4	403X70	Depreciation Expense (C-DEP)	6,386	4,542	10,928	4,551	2,984	7,515
4	403X70	Depreciation Expense	34,217	41,321	75,538	21,917	27,146	49,063
		Total Depreciation Expense	40,603	45,863	86,466	26,448	30,130	56,578

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT--SOFTWARE
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 C-IPL-12A

Ref/Basis Account	Description	Total		Direct - Idaho		Direct - Wa		Direct - Idaho		Total		Allocated		Total
		Allocated	0	0	0	0	0	0	0	0	0	0	0	
303000	Intangible Plant													
99	Utility 0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	417,899	0	0	168,450	249,449	0	0	0	417,899	0	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	169,801	0	0	0	0	0	0	0	35,451	0	0	0	0
	TOTAL ACCOUNT	587,700	0	0	168,450	249,449	0	0	0	453,350	0	0	0	0
303100	Misc Intangible Plant--Mainframe Software													
99	Utility 0	390,599	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	0	46,440
7	Utility 7	13,942,679	0	0	0	0	0	0	2,674,206	2,674,206	0	1,235,321	0	1,235,321
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	14,379,718	0	0	0	0	0	0	2,674,206	2,674,206	46,440	1,235,321	0	1,281,761
303110	Misc Intangible Plant--PC Software													
99	Utility 0	1,121,729	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	9,175,168	0	0	0	0	0	0	1,759,797	1,759,797	0	812,920	0	812,920
8	Utility 8	718,019	0	0	0	0	0	0	489,380	489,380	0	228,639	0	228,639
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	11,022,727	0	0	0	0	0	0	2,256,988	2,256,988	0	1,041,559	0	1,041,559
303120	Misc Intangible Plant-- Leased PC Software													
99	Utility 0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 1	0	0	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
7	Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	25,990,145	0	0	168,450	249,449	0	0	4,966,645	5,384,544	46,440	2,276,880	0	2,323,320

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 December 31, 2008		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Software (111X31, 111X32)						
99		Utility 0	768,547	768,547	0	0
99		Utility 1	3,059	0	3,059	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	9,675	0	0	9,675
99		Utility 2 - California	0	0	0	0
7		Utility 7	9,369,032	6,741,955	1,796,980	830,096
8		Utility 8	484,410	0	330,159	154,251
9		Utility 9	4,366	3,454	912	0
Total			10,639,089	7,513,956	2,131,110	994,022

Accum Amort--Leasehold Improvements (111X50/60)						
99		Utility 0	0	0	0	0
99		Utility 1	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	86,796	62,458	16,647	7,690
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,592	1,740	0
Total			95,128	69,050	18,387	7,690

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%

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE		Report ID: E-CAM-12A
For Twelve Months Ended December 31, 2008		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****		*****	
Ref/Basis	Account	Direct	Allocated	Direct	Allocated
Plant in Service					
E-PLT	303100	0	10,423,751	0	6,847,987
			10,423,751		6,847,987
E-PLT	303110	0	7,724,180	0	5,074,477
			7,724,180		5,074,477
E-PLT	303120	0	0	0	0
			0		0
		0	18,147,931	0	11,922,464
		100.000%	100.000%	0.000%	0.000%
Percentage					
ALLOCATION BASED ON DEPRECIABLE					
PLANT:					
C-AAM	111		7,513,956	0	0
			7,513,956		0
			3,558,822		0
JURISDICTIONAL ALLOCATION:					
4	111	0	7,513,956	0	4,936,369
			7,513,956		4,936,369
4	4	0	3,558,822	0	2,338,004
			3,558,822		2,338,004
ALLOCATION RATIOS:					
E-ALL	4		100.000%		65.696%
					34.304%

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended December 31, 2008 Average of Monthly Averages Basis		Report ID: C-DTX-12A
Ref/Basis	Account Description	

	Total	Electric	Gas North	Oregon Gas		
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-9,595,830	-6,905,159	-1,840,480	-850,191
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,568,676	-1,241,168	-327,508	0
		Total	-11,164,506	-8,146,327	-2,167,988	-850,191

ALLOCATION RATIOS:

Ref/Basis	Account Description	Electric	Gas North	Oregon Gas	
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 RATE OF RETURN For Twelve Months Ended December 31, 2008 Average of Monthly Averages Basis		Report ID: G-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	18,969,824	12,727,149	6,242,675
		Adjustments			
		Adjusted Gas Net Operating Income	18,969,824	12,727,149	6,242,675
G-APL		Gas Net Adjusted Rate Base	257,533,478	171,127,987	86,405,491
		RATE OF RETURN	7.366%	7.437%	7.225%

GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 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	216,486	144,214	72,272
		Percent	100.000%	66.616%	33.384%
3	G-OPS	Direct Distribution Operating Expense	7,921,510	4,973,301	2,948,209
		Percent	100.000%	62.782%	37.218%
Jurisdictional Four Factor Allocator - Direct Method					
Allocation Rate Calculation - Updated 12/31/2008					
Direct O & M					
		Amount: Accounts 798 - 894	4,166,551	2,636,902	1,529,649
		Amount: Accounts 901 - 935	2,274,967	1,710,968	563,999
		Total	6,441,518	4,347,870	2,093,648
		Percentage	100.000%	67.498%	32.502%
Direct Labor					
		Amount: Accounts 798 - 894	3,754,959	2,336,399	1,418,560
		Amount: Accounts 901 - 935	1,364,719	1,095,891	268,828
		Total	5,119,678	3,432,290	1,687,388
		Percentage	100.000%	67.041%	32.959%
Total Number of Customers					
		Percentage	218,921	145,664	73,257
			100.000%	66.537%	33.463%
Total Direct Plant					
		Percentage	270,603,379	172,560,521	98,042,858
			100.000%	63.769%	36.231%
Total Four Factor Allocators					
		Percentage	400,000%	264,845%	135.155%
			100.000%	66.211%	33.789%
4		Underground Storage & Dist Plant	System Washington Idaho		
	G-PLT	Underground Storage	21,513,637	15,259,624	6,254,013
	G-PLT	Distribution	364,876,321	240,777,704	124,098,617
		Total Underground Storage/Dist Plant	386,389,958	256,037,328	130,352,630
		Percent	100.000%	66.264%	33.736%
5			System Washington Idaho		
	Input	Actual Therms Purchased	268,483,677	188,246,873	80,236,804
		Percent	100.000%	70.115%	29.885%
6			System Washington Idaho		

GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-ALL-12A

Input	Elec\Gas North	Oregon	4-Factor	1/1/2008	Gas North	Electric	Oregon Gas
Direct O & M Accts 500 - 894	37,750,013	32,765,739	3,167,680	1,816,594	3,167,680	3,167,680	1,816,594
Direct O & M Accts 901 - 935	26,326,798	16,546,598	6,717,604	3,062,596	6,717,604	6,717,604	3,062,596
Direct O & M Accts 901 - 905 Utility 9 Only	2,365,645	1,467,102	898,543	XXXXXXX	898,543	898,543	XXXXXXX
Adjustments	0	0	0	0	0	0	0
Total	66,442,456	50,779,439	10,783,827	4,879,190	10,783,827	10,783,827	4,879,190
Percentage	100.000%	76.427%	16.230%	7.343%	16.230%	16.230%	7.343%
Direct Labor Accts 500 - 894	47,780,988	37,381,233	7,014,016	3,385,739	7,014,016	7,014,016	3,385,739
Direct Labor Accts 901 - 935	4,603,385	3,347,484	292,232	965,669	292,232	292,232	965,669
Direct O & M Accts 901 - 905 Utility 9 Only	2,564,972	1,590,719	974,253	XXXXXXX	974,253	974,253	XXXXXXX
Total	54,951,345	42,319,436	8,280,501	4,351,408	8,280,501	8,280,501	4,351,408
Percentage	100.000%	77.012%	15.069%	7.919%	15.069%	15.069%	7.919%
Number of Customers at 12/31/07	662,260	351,585	215,336	95,339	215,336	215,336	95,339
Percentage	100.000%	53.089%	32.515%	14.396%	32.515%	32.515%	14.396%
Net Direct Plant	1,973,206,694	1,604,463,392	254,636,776	114,106,526	254,636,776	254,636,776	114,106,526
Percentage	100.000%	81.312%	12.905%	5.783%	12.905%	12.905%	5.783%
Total Percentages	400.000%	287.840%	76.719%	35.441%	76.719%	76.719%	35.441%
Average (CD AA)	100.000%	71.960%	19.180%	8.860%	19.180%	19.180%	8.860%

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

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GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North 4-Factor	1/1/2008	Electric	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
Average (CD AN/ID/WA)			79.122%	20.878%	0.000%
9					
Actual Annual Throughput		12/31/2008	Washington	Idaho	
Percent			382,838,600	257,552,440	125,486,160
			100.000%	67.222%	32.778%
G-OPS Book Depreciation			7,113,377	3,515,185	
Percent			66.927%	33.073%	
G-PLT Net Gas Plant			182,998,774	94,232,838	
Percent			66.009%	33.991%	
G-PLT Net Gas General Plant			13,863,065	6,962,230	
Percent			66.568%	33.432%	
G-SCM Net Allocated Schedule M's			-21,274,335	-10,720,167	
Percent			66.494%	33.506%	
Input Not Allocated			0.000%	0.000%	0.000%
99					
Situs Plant by Functional Group:		12/31/2008	Washington	Idaho	
(Used to functionalize R&P Property Tax on Report G-OTX)			34,463,930	140,104,069	
Input Underground Storage			2,959,052	2,642,344	
Input Distribution			288,273,445	142,746,413	
Input General					
Input TOTAL					

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		REVENUES							
		SALES OF GAS:							
99	480000	Residential	190,131,406	0	190,131,406	133,210,822	0	133,210,822	56,920,584
99	4812XX	Commercial - Firm & Interruptible	105,402,859	0	105,402,859	76,035,363	0	76,035,363	29,367,496
99	4813XX	Industrial-Firm	6,101,501	0	6,101,501	3,828,411	0	3,828,411	2,273,090
99	481400	Interruptible	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	10,963,941	0	10,963,941	7,505,570	0	7,505,570	3,458,371
99	484000	Interdepartmental Revenue	539,915	0	539,915	486,720	0	486,720	53,195
		TOTAL SALES TO ULTIMATE CUSTOMERS	313,139,622	0	313,139,622	221,066,886	0	221,066,886	92,072,736
		OTHER OPERATING REVENUES:							
99	483000	Sales for Resale	216,192,294	0	216,192,294	149,894,279	0	149,894,279	66,298,015
99	483600	Sales for Resale	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	30,570	0	30,570	17,897	0	17,897	12,673
99	489300	Transportation For Others	3,928,175	0	3,928,175	3,442,797	0	3,442,797	485,378
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	9,643	0	9,643	9,643	0	9,643	0
1	495000	Other Gas Revenues	4,419,012	67,811	4,486,823	3,123,642	48,098	3,171,740	1,295,370
		TOTAL OTHER OPERATING REVENUES	224,579,694	67,811	224,647,505	156,488,238	48,098	156,536,356	68,091,436
		TOTAL GAS REVENUES	537,719,316	67,811	537,787,127	377,555,144	48,098	377,603,242	160,164,172
		PRODUCTION EXPENSES:							
G-804	804805	City Gate Purchases	455,824,066	0	455,824,066	317,896,035	0	317,896,035	137,928,031
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	-13,985,151	0	-13,985,151	-9,103,155	0	-9,103,155	-4,881,996
6	811000	Gas Used for Products Extraction	-1,126,129	0	-1,126,129	-781,546	0	-781,546	-344,583
10	813000	Other Gas Expenses	0	1,165,142	1,165,142	783,232	0	783,232	381,910
		TOTAL PRODUCTION EXPENSES	440,712,786	1,165,142	441,877,928	308,011,334	783,232	308,794,566	132,701,452
		UNDERGROUND STORAGE EXPENSES:							
1	814000	Supervision & Engineering	0	20,862	20,862	14,797	0	14,797	6,065
1	824000	Other Expenses	0	322,129	322,129	228,486	0	228,486	93,643
1	837000	Other Equipment	0	272,007	272,007	192,935	0	192,935	79,072
		TOTAL UNDERGROUND STORAGE OP. EXP	0	614,998	614,998	436,218	0	436,218	178,780
G-ADP		Depreciation Expense	0	389,044	389,044	275,949	0	275,949	113,095
1	404X40	Amortization Expense	0	227	227	161	0	161	66
G-OTX		Taxes Other Than FIT	0	176,550	176,550	125,227	0	125,227	51,323
		TOTAL UNDERGROUND STORAGE EXP	0	1,180,819	1,180,819	837,555	0	837,555	343,264

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
DISTRIBUTION EXPENSES:								
OPERATION								
3	870000	Supervision & Engineering	206,394	411,676	618,070	131,331	258,458	389,789
3	871000	Distribution Load Dispatching	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,604,959	156,152	1,761,111	1,090,931	98,035	1,188,966
3	875000	Measuring & Reg Sta Exp-General	161,834	0	161,834	70,385	0	70,385
3	876000	Measuring & Reg Sta Exp-Industrial	7,397	0	7,397	5,900	0	5,900
3	877000	Measuring & Reg Sta Exp-City Gate	210,892	0	210,892	145,480	0	145,480
3	878000	Meter & House Regulator Expenses	1,180,513	235	1,180,748	555,108	148	555,256
3	879000	Customer Installation Expenses	1,252,696	0	1,252,696	714,686	0	714,686
3	880000	Other Expenses	1,073,181	444,358	1,517,539	684,209	278,977	963,186
3	881000	Rents	1,050	18,595	19,645	60	11,674	11,734
MAINTENANCE								
3	885000	Supervision & Engineering	90,186	0	90,186	78,197	0	78,197
3	886000	Structures & Improvements	0	0	0	0	0	0
3	887000	Mains	1,115,601	203	1,115,804	928,376	127	928,503
3	889000	Measuring & Reg Sta Exp-General	153,820	21,214	175,034	92,901	13,319	106,220
3	890000	Measuring & Reg Sta Exp-Industrial	125,580	93,495	219,075	42,619	58,698	101,317
3	891000	Measuring & Reg Sta Exp-City Gate	29,043	0	29,043	15,953	0	15,953
3	892000	Services	338,174	206,191	544,365	154,447	129,451	283,898
3	893000	Meters & House Regulators	369,184	455,035	824,219	261,764	285,680	547,444
3	894000	Other Equipment	1,006	23,669	24,675	954	14,860	15,814
TOTAL DISTRIBUTION OPERATING EXP								
G-ADP		Depreciation	7,921,510	1,830,823	9,752,333	4,973,301	1,149,427	6,122,728
G-OTX		Taxes Other Than FIT	8,492,657	62,194	8,554,851	5,642,523	43,607	5,686,130
			19,435,059	0	19,435,059	17,092,129	0	17,092,129
TOTAL DISTRIBUTION EXPENSES								
			35,849,226	1,893,017	37,742,243	27,707,953	1,193,034	28,900,987
CUSTOMER ACCOUNTS EXPENSES:								
2	901000	Supervision	0	300,634	300,634	0	200,270	200,270
2	902000	Meter Reading Expenses	1,344,671	4,865	1,349,536	1,201,358	3,241	1,204,599
G-903	903XXX	Customer Records & Collection Expenses	754,129	3,240,192	3,994,321	540,206	2,157,615	2,697,821
2	904000	Uncollectible Accounts	0	1,180,623	1,180,623	0	786,484	786,484
2	905000	Misc Customer Accounts	0	90,317	90,317	0	60,166	60,166
TOTAL CUSTOMER ACCOUNTS EXPENSES								
			2,098,800	4,816,631	6,915,431	1,741,564	3,207,776	4,949,340
CUSTOMER SERVICE & INFO EXPENSES:								
2	908XXX	Customer Assistance Expenses	6,547,350	311,839	6,859,189	4,881,309	207,735	5,089,044
2	909000	Advertising	0	28,969	28,969	0	19,298	19,298
2	910000	Misc Customer Service & Info Exp	0	91,139	91,139	0	60,713	60,713
TOTAL CUSTOMER SERVICE & INFO EXP								
			6,547,350	431,947	6,979,297	4,881,309	287,746	5,169,055
TOTAL								
			75,063	153,218	228,281	75,063	153,218	228,281
			0	0	0	0	0	0
			514,028	58,117	572,145	514,028	58,117	572,145
			91,449	0	91,449	91,449	0	91,449
			1,497	0	1,497	1,497	0	1,497
			65,412	0	65,412	65,412	0	65,412
			625,405	87	625,492	625,405	87	625,492
			388,010	0	388,010	388,010	0	388,010
			165,381	6,921	172,302	165,381	6,921	172,302
			990	0	990	990	0	990
			11,989	0	11,989	11,989	0	11,989
			0	0	0	0	0	0
			187,225	76	187,301	187,225	76	187,301
			60,919	7,895	68,814	60,919	7,895	68,814
			82,961	34,797	117,758	82,961	34,797	117,758
			13,090	0	13,090	13,090	0	13,090
			183,727	76,740	260,467	183,727	76,740	260,467
			107,420	169,355	276,775	107,420	169,355	276,775
			52	8,809	8,861	52	8,809	8,861
			2,948,209	681,396	3,629,605	2,948,209	681,396	3,629,605
			2,850,134	18,587	2,868,721	2,850,134	18,587	2,868,721
			2,342,930	0	2,342,930	2,342,930	0	2,342,930
			8,141,273	699,983	8,841,256	8,141,273	699,983	8,841,256
			0	100,364	100,364	0	100,364	100,364
			143,313	1,624	144,937	143,313	1,624	144,937
			213,923	1,082,577	1,296,500	213,923	1,082,577	1,296,500
			0	394,139	394,139	0	394,139	394,139
			0	30,151	30,151	0	30,151	30,151
			357,236	1,608,855	1,966,091	357,236	1,608,855	1,966,091
			1,666,041	104,104	1,770,145	1,666,041	104,104	1,770,145
			0	9,671	9,671	0	9,671	9,671
			0	30,426	30,426	0	30,426	30,426
			1,666,041	144,201	1,810,242	1,666,041	144,201	1,810,242

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-OPS-12A

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

***** SYSTEM ***** WASHINGTON *****

***** SYSTEM ***** WASHINGTON *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	8,913	384,102	393,015	0	255,873	255,873	8,913	128,229	137,142
2	913000	Advertising	6,040	72,447	78,487	6,040	48,261	54,301	0	24,186	24,186
2	916000	Miscellaneous Sales Expenses	131,218	38	131,256	131,218	25	131,243	0	13	13
		TOTAL SALES EXPENSES	146,171	456,587	602,758	137,258	304,159	441,417	8,913	152,428	161,341
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	23,005	4,993,569	5,016,574	3,760	3,306,292	3,310,052	19,245	1,687,277	1,706,522
4	921000	Office Supplies & Expenses	77	981,904	981,981	66	650,128	650,194	11	331,776	331,787
4	922000	Admin. Expenses Transferred - Credit	0	-24,846	-24,846	0	-16,451	-16,451	0	-8,395	-8,395
4	923000	Outside Services Employed	419	2,878,497	2,878,916	0	1,905,882	1,905,882	419	972,615	973,034
4	924000	Property Insurance Premium	0	229,265	229,265	0	151,799	151,799	0	77,466	77,466
4	925XXX	Injuries and Damages	450,000	1,202,315	1,652,315	450,000	796,065	1,246,065	0	406,250	406,250
4	926XXX	Employee Pensions and Benefits	57,155	170,732	227,887	57,155	113,043	170,198	0	57,689	57,689
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	997,290	192,912	1,190,202	664,339	127,729	792,068	332,951	65,183	398,134
4	930000	Miscellaneous General Expenses	96,958	866,404	963,362	81,550	573,655	655,205	15,408	292,749	308,157
4	931000	Rents	15,137	140,205	155,342	14,505	92,831	107,336	632	47,374	48,006
4	935000	Maintenance of General Plant	204,662	1,459,291	1,663,953	106,664	966,211	1,072,875	97,998	493,080	591,078
		TOTAL ADMIN & GEN OPERATING EXP	1,844,703	13,090,248	14,934,951	1,378,039	8,667,184	10,045,223	466,664	4,423,064	4,889,728
G-ADP		Depreciation	714,726	969,941	1,684,667	509,090	642,208	1,151,298	205,636	327,733	533,369
4	404X50	Amortization - Leasehold Imp (1404.60)	0	1,976	1,976	0	1,308	1,308	0	668	668
G-CAM		Amortization - Intangible Plant--Software	0	975,227	975,227	0	645,708	645,708	0	329,519	329,519
99	404X30	Amortization - Intangible Distribution Plant	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	-673,508	0	-673,508	-673,508	0	-673,508	0	0	0
99	407329	Decoupling Surcharge	431,652	0	431,652	431,652	0	431,652	0	0	0
G-OTX		Taxes Other than FIT	0	28,235	28,235	0	18,695	18,695	0	9,540	9,540
		TOTAL ADMIN & GENERAL EXPENSES	2,326,049	15,065,627	17,391,676	1,649,923	9,975,103	11,625,026	676,126	5,090,524	5,766,650
		TOTAL EXPENSES BEFORE FIT	487,680,382	25,009,770	512,690,152	344,129,341	16,588,605	360,717,946	143,551,041	8,421,165	151,972,206
		NET OPERATING INCOME BEFORE FIT			25,096,975			16,885,296			8,211,679
G-FIT		FEDERAL INCOME TAX			1,152,013			1,125,005			27,008
G-FIT		DEFERRED FEDERAL INCOME TAX			5,024,446			3,063,766			1,960,680
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-49,308			-30,624			-18,684
		GAS NET OPERATING INCOME			18,969,824			12,727,149			6,242,675
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			70.930%			29.070%	
G-ALL	2	Number of Customers		100.000%			66.616%			33.384%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			62.782%			37.218%	
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			66.211%			33.789%	
G-ALL	6	Actual Therms Purchased		100.000%			70.115%			29.885%	
G-ALL	10	Actual Annual Throughput		100.000%			67.222%			32.778%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF PURCHASED GAS COSTS
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-804-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
99	805110	Gas Exp - Rate Amortizations	-4,180,185	0	-2,461,379	0	-1,718,806	0
99	805120	Gas Expense - Rate Deferrals	16,139,253	0	11,202,893	0	4,936,360	0
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0
6	804000	Gas Purchases	420,585,595	0	292,614,511	0	127,971,084	0
1	804001	Pipeline Demand Costs	20,982,987	0	14,933,780	0	6,049,207	0
99	804014	GTI Contributions	115,492	0	82,170	0	33,322	0
99	804017	Transaction Fees	121,049	0	83,977	0	37,072	0
99	804140	Gas Research Contributions	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	746,379	0	529,235	0	217,144	0
6	804700	Off System Gas Purchases - Bookout	1,313,496	0	910,848	0	402,648	0
6	804999	Off System Gas Purchases	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			455,824,066	0	317,896,035	0	137,928,031	0

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	70.115%	29.885%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: G-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	537,787,127	377,603,242	160,183,885
G-OPS	Operating & Maintenance Expense	481,677,696	335,958,547	145,719,149
G-OPS	Book Depreciation & Amortization	11,372,612	7,523,348	3,849,264
G-OTX	Taxes Other than FIT	19,639,844	17,236,051	2,403,793
	Net Operating Income Before FIT	25,096,975	16,885,296	8,211,679
	Less: Interest Expense	9,129,186	6,016,860	3,112,326
G-SCM	Add: Schedule M Additions	17,047,978	12,238,979	4,808,999
G-SCM	Less: Schedule M Deductions	29,724,300	19,893,114	9,831,186
	Taxable Net Operating Income	3,291,467	3,214,301	77,166
	Percent	35%	35%	35%
	Total Federal Income Tax	1,152,013	1,125,005	27,008
G-DTE	Deferred FIT	5,024,446	3,063,766	1,960,680
99	411400 Amortized Investment Tax Credit	-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC	6,127,151	4,158,147	1,969,004

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 G-SCM-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	9,215,859	2,398,609	11,614,468	6,156,263	1,608,941	7,765,204	3,059,596	789,668	3,849,264
12	997001	Contributions In Aid of Construction	0	304,971	304,971	0	201,308	201,308	0	103,663	103,663
2	997002	Injuries and Damages	0	1,100,321	1,100,321	0	732,990	732,990	0	367,331	367,331
12	997003	Salvage	0	-117,163	-117,163	0	-77,338	-77,338	0	-39,825	-39,825
4	997005	FAS106 Current Retiree Medical Accrual	0	-254,599	-254,599	0	-168,573	-168,573	0	-86,026	-86,026
6	997008	DSM Book Amortization	0	437,557	437,557	0	306,793	306,793	0	130,764	130,764
99	997010	Deferred Gas Credit and Refunds	11,967,134	0	11,967,134	8,749,580	0	8,749,580	3,217,554	0	3,217,554
4	997015	Airplane Lease Payments	0	57,355	57,355	0	37,975	37,975	0	19,380	19,380
12	997016	1992 Redemptions	0	638,327	638,327	0	421,353	421,353	0	216,974	216,974
4	997020	FAS87 Current Pension Accrual	0	-4,733,906	-4,733,906	0	-3,134,367	-3,134,367	0	-1,599,539	-1,599,539
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	-249,921	0	-249,921	-249,921	0	-249,921	0	0	0
12	997032	Interest Rate Swaps	0	-2,888,930	-2,888,930	0	-1,906,954	-1,906,954	0	-981,976	-981,976
99	997033	DSM Tariff Rider	-1,901,860	0	-1,901,860	-1,273,973	0	-1,273,973	-627,887	0	-627,887
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	1,597,806	1,597,806	0	1,133,324	1,133,324	0	464,482	464,482
99	997065	Amortization of Unbilled Revenue Add-Ins	231,407	0	231,407	182,690	0	182,690	48,717	0	48,717
4	997066	Miscellaneous Schedule M Additions	19,318,180	-810,550	18,507,630	13,620,200	-536,673	13,073,527	5,697,980	-273,877	5,400,000
TOTAL SCHEDULE M ADDITIONS			19,318,180	-2,270,202	17,047,978	13,620,200	-1,381,221	12,238,979	5,697,980	-888,981	4,808,999
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	29,658,936	29,658,936	0	19,849,836	19,849,836	0	9,809,100	9,809,100
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	43,278	43,278	0	22,086	22,086
TOTAL SCHEDULE M DEDUCTIONS			0	29,724,300	29,724,300	0	19,893,114	19,893,114	0	9,831,186	9,831,186

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.616%	33.384%
G-ALL	3	Direct Distribution Operating Expense	100.000%	62.782%	37.218%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.115%	29.885%
G-ALL	11	Book Depreciation	100.000%	66.927%	33.073%
G-ALL	12	Net Gas Plant	100.000%	66.009%	33.991%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS	Report ID:
For Twelve Months Ended December 31, 2008	G-DTE-12A
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		8,718,861	2,921,342
99	410100	Deferred Federal Income Tax Exp		-3,607,968	-941,784
		SUBTOTAL		5,110,893	1,979,558
14	411100	Deferred Federal Income Tax Expense - Allocated		-5,454	-1,827
99	411100	Deferred Federal Income Tax Exp		-80,993	-17,051
		SUBTOTAL		-86,447	-18,878
		Total Deferred Federal Income Tax Expense		5,024,446	1,960,680

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.494%	33.506%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio		6.547%	52.06%
3	Cost of Debt		3.516%	6.919%
	Total Cost of Debt			3.602%
<hr/>				
	Total Weighted Cost		3.516%	3.602%
<hr/>				
G-APL	Net Rate Base	257,533,478	171,127,987	86,405,491
<hr/>				
	Interest Deduction for FIT Calculation	9,129,186	6,016,860	3,112,326
<hr/>				

- 1 From last WA GRC (UJE-080416)
- 2 From last ID GRC (AVU-E-08-1)
- 3 Debt Cost from last GRCs

TAXES OTHER THAN FEDERAL INCOME TAX		Report ID:
For Twelve Months Ended December 31, 2008		G-OTX-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE											
1	408150	R&P Property Tax	0	176,550	176,550	0	125,227	125,227	0	51,323	51,323
DISTRIBUTION											
99	408110	State Excise Tax	8,173,442	0	8,173,442	8,173,442	0	8,173,442	0	0	0
99	408120	Municipal Occupation & License Tax	9,192,569	0	9,192,569	7,633,614	0	7,633,614	1,558,955	0	1,558,955
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	1,978,002	0	1,978,002	1,285,073	0	1,285,073	692,929	0	692,929
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	91,046	0	91,046	0	0	0	91,046	0	91,046
		TOTAL	19,435,059	0	19,435,059	17,092,129	0	17,092,129	2,342,930	0	2,342,930
ADMINISTRATIVE & GENERAL											
4	408150	R&P Property Tax	0	28,235	28,235	0	18,695	18,695	0	9,540	9,540
TOTAL TAXES OTHER THAN FIT			19,435,059	204,785	19,639,844	17,092,129	143,922	17,236,051	2,342,930	60,863	2,403,793
FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2008											
G-ALL		Underground Storage	34,463,930		176,550	34,463,930		176,550	0		0
G-ALL		Distribution	390,954,532		1,978,002	250,850,463		1,285,073	140,104,069		692,929
G-ALL		General	5,601,396		28,235	2,959,052		15,167	2,642,344		13,068
		TOTAL	431,019,858		2,182,787	288,273,445		1,476,790	142,746,413		705,997

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%	66.211%	33.789%

GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	303000	Intangible Gas Plant	417,899	35,451	453,350	249,449	23,472	272,921	168,450	11,979	180,429
4	303100	Misc Intangible Plant--Mainframe Software	0	2,674,206	2,674,206	0	1,770,619	1,770,619	0	903,587	903,587
4	303110	Misc Intangible Plant--PC Software	0	2,256,988	2,256,988	0	1,494,374	1,494,374	0	762,614	762,614
		TOTAL INTANGIBLE PLANT--SOFTWARE	417,899	4,966,645	5,384,544	249,449	3,288,465	3,537,914	168,450	1,678,180	1,846,630
UNDERGROUND STORAGE PLANT:											
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	1,125,388	1,125,388	0	798,238	798,238	0	327,150	327,150
1	352XXX	Wells	0	12,792,877	12,792,877	0	9,073,988	9,073,988	0	3,718,889	3,718,889
1	353000	Lines	0	858,211	858,211	0	608,729	608,729	0	249,482	249,482
1	354000	Compressor Station Equipment	0	3,968,929	3,968,929	0	2,815,161	2,815,161	0	1,153,768	1,153,768
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	1,714,408	1,714,408	0	1,216,030	1,216,030	0	498,378	498,378
		TOTAL UNDERGROUND STORAGE PLANT	0	21,513,637	21,513,637	0	15,259,624	15,259,624	0	6,254,013	6,254,013
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land Easements	0	0	0	0	0	0	0	0	0
6	375000	Structures & Improvements	541,874	22,254	564,128	391,958	15,603	407,561	149,916	6,651	156,567
6	376000	Mains	181,773,732	2,512,521	184,286,253	116,464,044	1,761,654	118,225,698	65,309,688	750,867	66,060,555
6	378000	Measuring & Reg Station Equip-General	3,788,277	57,440	3,845,717	2,459,326	40,274	2,499,600	1,328,951	17,166	1,346,117
6	379000	Measuring & Reg Station Equip-City Gate	2,990,612	60,967	3,051,579	689,632	42,747	732,379	2,300,980	18,220	2,319,200
6	380000	Services	124,815,282	0	124,815,282	82,534,675	0	82,534,675	42,280,607	0	42,280,607
6	381000	Meters	45,745,505	0	45,745,505	34,363,045	0	34,363,045	11,382,460	0	11,382,460
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	2,482,887	0	2,482,887	1,954,446	0	1,954,446	528,441	0	528,441
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	362,223,139	2,653,182	364,876,321	238,917,426	1,860,278	240,777,704	123,305,713	792,904	124,098,617
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	189,559	424,435	613,994	98,275	281,023	379,298	91,284	143,412	234,696
4	390XXX	Structures & Improvements	2,009,836	6,226,789	8,236,625	1,177,309	4,122,819	5,300,128	832,527	2,103,970	2,936,497
4	391XXX	Office Furniture & Equipment	0	5,685,077	5,685,077	0	3,764,146	3,764,146	0	1,920,931	1,920,931
4	392XXX	Transportation Equipment	3,537,385	502,339	4,039,724	2,623,875	332,604	2,956,479	913,510	169,735	1,083,245
4	393000	Stores Equipment	162,983	129,495	292,478	113,566	85,740	199,306	49,417	43,755	93,172
4	394000	Tools, Shop & Garage Equipment	1,432,457	1,085,721	2,518,178	977,670	718,867	1,696,537	454,787	366,854	821,641
4	395000	Laboratory Equipment	247,190	509,439	756,629	186,449	337,305	523,754	60,741	172,134	232,875
4	396XXX	Power Operated Equipment	3,467,001	559,490	4,026,491	2,653,203	370,444	3,023,647	813,798	189,046	1,002,844

GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	829,605	3,448,552	4,278,157	491,533	2,283,321	2,774,854	338,072	1,165,231	1,503,303
4	398000	Miscellaneous Equipment	2,520	150,138	152,658	1,081	99,408	100,489	1,439	50,730	52,169
		TOTAL GENERAL PLANT	11,878,536	18,721,475	30,600,011	8,322,961	12,395,677	20,718,638	3,555,575	6,325,798	9,881,373
		TOTAL PLANT IN SERVICE	374,519,574	47,854,939	422,374,513	247,489,836	32,804,044	280,293,880	127,029,738	15,050,895	142,080,633
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	374,519,574	47,854,939	422,374,513	247,489,836	32,804,044	280,293,880	127,029,738	15,050,895	142,080,633
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,688,169	10,688,169	0	7,581,118	7,581,118	0	3,107,051	3,107,051
G-ADP	1119.X5	Distribution	121,584,953	890,396	122,475,349	80,781,066	624,301	81,405,367	40,803,887	266,095	41,069,982
G-ADP	1119.X6	General Plant - Non-Transportation	4,968,728	4,034,744	9,003,472	3,596,382	2,671,444	6,267,826	1,372,346	1,363,300	2,735,646
G-ADP	1119.X7	General Plant - Transportation	736,620	34,624	771,244	564,822	22,925	587,747	171,798	11,699	183,497
		TOTAL ACCUMULATED DEPRECIATION	127,290,301	15,647,933	142,938,234	84,942,270	10,899,788	95,842,058	42,348,031	4,748,145	47,096,176
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,130,198	2,130,198	0	1,410,425	1,410,425	0	719,773	719,773
99	111X30	Intangible Plant--Distribution Plant	56,082	0	56,082	30,449	0	30,449	25,633	0	25,633
4	0111.40	Leasehold Improvements (From Report C-AAAM)	0	18,387	18,387	0	12,174	12,174	0	6,213	6,213
		TOTAL ACCUMULATED AMORTIZATION	56,082	2,148,585	2,204,667	30,449	1,422,599	1,453,048	25,633	725,986	751,619
		NET GAS UTILITY PLANT	247,173,191	30,058,421	277,231,612	162,517,117	20,481,657	182,998,774	84,656,074	9,576,764	94,232,838

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%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.115%	29.885%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-APL-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	247,173,191	30,058,421	277,231,612	162,517,117	20,481,657	182,998,774	84,656,074	9,576,764	94,232,838
12	C-DTX	ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	282900	Gas General Plant	0	-2,167,988	-2,167,988	0	-1,431,067	-1,431,067	0	-736,921	-736,921
12	190180	Deferred F.I.T. - Plant In Service	0	-40,614,939	-40,614,939	0	-26,809,515	-26,809,515	0	-13,805,424	-13,805,424
12	283850	FAS 109 ITC	0	214,518	214,518	0	141,601	141,601	0	72,917	72,917
4	190850	Gas portion of Bond Redemptions	0	-878,498	-878,498	0	-579,888	-579,888	0	-298,610	-298,610
99	190610	Gain on Sale of General Office Bldg--GAS	1,369,298	80,078	80,078	964,001	53,020	53,020	405,297	27,058	27,058
		Contrib in Aid of Construction	1,369,298	0	1,369,298	964,001	0	964,001	405,297	0	405,297
		TOTAL ACCUM DEFERRED INCOME TAX	1,369,298	-43,366,829	-41,997,531	964,001	-28,625,849	-27,661,848	405,297	-14,740,980	-14,335,683
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	21,608,231	21,608,231	0	15,326,718	15,326,718	0	6,281,513	6,281,513
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	919,940	0	919,940	615,817	0	615,817	304,123	0	304,123
4	253850	Gain on Sale of General Office Building	0	-228,774	-228,774	0	-151,474	-151,474	0	-77,300	-77,300
		TOTAL OTHER ADJUSTMENTS	919,940	21,379,457	22,299,397	615,817	15,175,244	15,791,061	304,123	6,204,213	6,508,336
		NET RATE BASE	249,462,429	8,071,049	257,533,478	164,096,935	7,031,052	171,127,987	85,365,494	1,039,997	86,405,491

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%	66.211%	33.789%
G-ALL	12	Net Gas Plant	100.000%	66.009%	33.991%
G-ALL	13	Net Gas General Plant	100.000%	66.568%	33.432%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-ADP-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		UNDERGROUND STORAGE PLANT:						
G-PLT		Plant in Service	0	21,513,637	0	15,259,624	0	6,254,013
G-PLT	350XXX	Less Land and Land Rights	0	472,423	0	335,090	0	137,333
		Depreciable Underground Storage Plant	0	21,041,214	0	14,924,534	0	6,116,680
		Percentage		100.000%		0.000%		0.000%
		ALLOCATION TO DIRECT/ALLOCATED						
		BASED ON DEPRECIABLE PLANT:						
	108X08/111X40	Accumulated Depreciation	0	10,688,169	0	7,581,118	0	3,107,051
	403X80	Depreciation Expense	0	389,044	0	275,949	0	113,095
		JURISDICTIONAL ALLOCATION:						
1	108X08/111X40	Accumulated Depreciation	0	10,688,169	0	7,581,118	0	3,107,051
1	403X80	Depreciation Expense	0	389,044	0	275,949	0	113,095
		DISTRIBUTION PLANT:						
G-PLT		Plant in Service	362,223,139	2,653,182	238,917,426	1,860,278	123,305,713	792,904
G-PLT	374000	Less Land and Land Rights	84,970	84,970	60,300	0	24,670	0
		Depreciable Distribution Plant	362,138,169	2,653,182	238,857,126	1,860,278	123,281,043	792,904
		Percentage		0.727%		65.957%		33.316%
		ALLOCATION TO DIRECT/ALLOCATED						
		BASED ON DEPRECIABLE PLANT:						
	108X05	Accumulated Depreciation	890,396	122,475,349	80,781,066	624,301	40,803,887	266,095
	403X50	Depreciation Expense	62,194	8,554,851	5,642,523	43,607	2,850,134	18,587
		JURISDICTIONAL ALLOCATION:						
6	108X05	Accumulated Depreciation	121,584,953	122,475,349	80,781,066	624,301	40,803,887	266,095
6	403X50	Depreciation Expense	8,492,657	8,554,851	5,642,523	43,607	2,850,134	18,587
		GENERAL PLANT--NON-TRANSPORTATION						
G-PLT		Plant in Service	11,878,536	18,721,475	8,322,961	12,395,677	3,555,575	6,325,798
G-PLT	389XXX	Less Land and Land Rights	189,559	424,435	98,275	281,023	91,284	143,412
G-PLT	392XXX	Less Transportation	3,537,385	502,339	2,623,875	332,604	913,510	169,735
		Depreciable Non-Transport Genl Plant	8,151,592	17,794,701	5,600,811	11,782,050	2,550,781	6,012,651
		Percentage		68.583%		21.586%		9.831%
		TOTAL		100.000%		100.000%		100.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID: G-ADP-12A

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		4,034,744	1,269,906		578,359	
	108X06	Accum Depr--Gas General Plant - Direct	3,120,463		2,326,476		793,987	
	403X60	Depreciation Expense		967,211	304,423		138,644	
	403X60	Depreciation Expense (Direct)	252,433		190,406		62,027	
		JURISDICTIONAL ALLOCATION:						
4	108X06	Accumulated Depreciation	4,968,728	4,034,744	3,596,382	2,671,444	1,372,346	1,363,300
4	403X60	Depreciation Expense	695,500	967,211	494,829	640,400	200,671	326,811
		GENERAL PLANT--TRANSPORTATION						
G-PLT	392XXX	Transportation General Plant	3,537,385	502,339	2,623,875	332,604	913,510	169,735
		Percentage		12.435%	64.952%		22.613%	
		ALLOCATED ON DEPRECIABLE PLANT						
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		34,624	180,852		62,964	
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	492,804		383,970		108,834	
	403X70	Depreciation Expense		2,730	14,261		4,965	
		JURISDICTIONAL ALLOCATION:						
4	1119.X7	Accumulated Depreciation	736,620	34,624	564,822	22,925	171,798	11,699
4	403X70	Depreciation Expense	19,226	2,730	14,261	1,808	4,965	922
		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%		66.211%		33.789%
G-ALL	6	Actual Terms Purchased		100.000%		70.115%		29.885%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%
		TOTAL						
		ALLOCATED ON DEPRECIABLE PLANT						
		Accum Depr--Gas General Plant		5,883,009				
		Accum Depr--Gas General Plant - Direct		3,120,463				
		Depreciation Expense		1,410,278				
		Depreciation Expense (Direct)		252,433				
		JURISDICTIONAL ALLOCATION:						
		Accumulated Depreciation		9,003,472				
		Depreciation Expense		1,662,711				
		GENERAL PLANT--TRANSPORTATION						
		Transportation General Plant		4,039,724				
		Percentage		100.000%				
		ALLOCATED ON DEPRECIABLE PLANT						
		Accum Depr--Gas General Transportation Plant		278,440				
		Accum Depr--Gas General Transp Plant - Direct		492,804				
		Depreciation Expense		21,956				
		JURISDICTIONAL ALLOCATION:						
		Accumulated Depreciation		771,244				
		Depreciation Expense		21,956				
		ALLOCATION RATIOS:						
		System Contract Demand		100.000%		70.930%		29.070%
		Jurisdictional Four Factor Allocator - Direct Method		100.000%		66.211%		33.789%
		Actual Terms Purchased		100.000%		70.115%		29.885%
		Not Allocated		0.000%		0.000%		0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	2,800,386	2,015,158	537,114	248,114
8	Utility 7	0	0	0	0
9	Utility 8	9,299	7,358	1,941	0
	Utility 9				
	TOTAL	2,809,685	2,022,516	539,055	248,114
7	404X32 PC Software	1,732,284	1,246,552	332,252	153,480
8	Utility 7	150,180	0	102,358	47,822
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	1,882,464	1,246,552	434,610	201,302
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	10,303	7,414	1,976	913
8	Utility 7	0	0	0	0
9	Utility 8	0	0	0	0
	Utility 9				
	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

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North	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 Twelve Months Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	5,802,702	4,175,624	1,112,958	514,119
8	Utility 8	111,582	0	76,051	35,531
9	Utility 9	887,647	702,324	185,323	0
		<u>6,801,931</u>	<u>4,877,948</u>	<u>1,374,332</u>	<u>549,650</u>
7	403X70 Utility 7	1,897	1,365	364	168
8	Utility 8	0	0	0	0
9	Utility 9	12,087	9,563	2,524	0
TOTAL ACCOUNT 403		<u>13,984</u>	<u>10,928</u>	<u>2,888</u>	<u>168</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 December 31, 2008 Average of Monthly Averages Basis		Report ID: C-CPL-12A	***** OREGON *****									
Ref/Basis	Account	Description	Total	***** ELECTRIC *****		***** GAS NORTH *****		***** OREGON *****		Direct - Oregon	Allocated	Total
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	
393000		Stores Equipment	348,222	21,486	29,498	297,238	348,222	0	0	0	0	0
99		Utility 0	84,271	0	0	84,271	84,271	84,271	0	0	0	0
99		Utility 1	55,550	0	0	55,550	55,550	55,550	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	140,317	111,022	0	111,022	111,022	29,295	0	0	0	0
9		Utility 9 - Idaho	236,693	187,276	0	187,276	187,276	49,417	0	0	0	0
9		Utility 9 - Allocated	620,245	0	0	490,750	490,750	0	0	129,495	0	0
		TOTAL ACCOUNT	1,485,298	132,508	216,774	787,988	1,137,270	113,566	49,417	129,495	292,478	55,550
394000		Tools, Shop, & Garage Equipment	3,344,328	1,289,001	438,825	1,616,502	3,344,328	0	0	0	0	0
99		Utility 0	1,848,834	0	0	1,848,834	1,848,834	968,333	452,791	427,710	0	0
99		Utility 1	984,090	0	0	984,090	984,090	0	0	0	0	0
7		Utility 7	1,325,316	0	0	953,697	953,697	0	0	254,196	0	0
8		Utility 8	506,779	0	0	0	0	0	0	345,405	0	0
9		Utility 9 - Wa	44,720	35,383	0	0	35,383	9,337	0	0	0	0
9		Utility 9 - Idaho	9,560	0	7,564	0	7,564	0	1,996	0	0	0
9		Utility 9 - Allocated	279,766	0	0	221,356	221,356	0	0	58,410	0	0
		TOTAL ACCOUNT	8,343,393	1,324,384	446,389	2,791,555	4,562,328	977,670	454,787	1,085,721	2,518,178	984,090
395000		Laboratory Equipment	3,007,972	354,309	306,439	2,347,224	3,007,972	0	0	0	0	0
99		Utility 0	543,224	0	0	543,224	543,224	176,779	57,654	308,791	0	0
99		Utility 1	340,487	0	0	340,487	340,487	0	0	0	0	0
7		Utility 7	241,885	0	0	174,060	174,060	0	0	46,394	0	0
8		Utility 8	16,901	0	0	0	0	0	0	11,519	0	0
9		Utility 9 - Wa	46,316	36,646	0	0	36,646	9,670	0	0	0	0
9		Utility 9 - Idaho	14,785	0	11,698	0	11,698	0	3,087	0	0	0
9		Utility 9 - Allocated	683,662	0	0	540,927	540,927	0	0	142,735	0	0
		TOTAL ACCOUNT	4,895,232	390,955	318,137	3,062,211	3,771,303	186,449	60,741	509,439	756,629	340,487
396XXX		Power Operated Equipment	21,396,998	10,179,970	5,649,072	5,567,956	21,396,998	0	0	0	0	0
99		Utility 0	3,718,390	0	0	3,718,390	3,718,390	2,587,214	763,032	368,144	0	0
99		Utility 1	43,834	0	0	43,834	43,834	0	0	0	0	0
7		Utility 7	554,036	0	0	398,684	398,684	0	0	106,264	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	316,068	250,079	0	0	250,079	65,989	0	0	0	0
9		Utility 9 - Idaho	243,154	0	192,388	0	192,388	0	50,766	0	0	0
9		Utility 9 - Allocated	407,521	0	0	322,439	322,439	0	0	85,082	0	0
		TOTAL ACCOUNT	26,680,001	10,430,049	5,841,460	6,289,079	22,560,588	2,653,203	813,798	559,490	4,026,491	43,834
												49,088
												367,300

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
*****ELECTRIC*****														
397XXX	Communication Equipment		34,509,381	4,754,724	1,871,422	27,883,235	34,509,381	0	0	0	0	0	0	0
99	Utility 0		34,509,381	0	0	34,509,381	34,509,381	0	0	0	0	0	0	0
99	Utility 1		684,630	0	0	684,630	684,630	0	0	0	0	0	0	0
99	Utility 2		481,480	0	0	481,480	481,480	0	0	0	0	0	0	0
7	Utility 7		6,592,894	0	0	6,592,894	6,592,894	0	0	0	0	0	0	0
8	Utility 8		944,894	0	0	944,894	944,894	0	0	0	0	0	0	0
9	Utility 9 - Wa		450,197	356,205	0	806,402	450,197	356,205	0	0	356,205	0	0	0
9	Utility 9 - Idaho		244,194	0	193,211	437,405	244,194	0	193,211	0	437,405	0	0	0
9	Utility 9 - Allocated		7,376,302	0	0	7,376,302	7,376,302	0	0	0	7,376,302	0	0	0
	TOTAL ACCOUNT		51,283,972	5,110,929	2,064,633	44,108,410	51,283,972	491,533	338,072	3,448,552	4,278,157	481,688	884,805	1,366,493
*****GAS NORTH*****														
398000	Miscellaneous Equipment		3,841	0	2,764	1,077	3,841	0	0	0	0	0	0	0
99	Utility 0		3,841	0	2,764	1,077	3,841	0	0	0	0	0	0	0
99	Utility 1		30,027	0	0	30,027	30,027	0	0	30,027	30,027	0	0	0
99	Utility 2		0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7		616,232	0	0	616,232	616,232	0	0	0	616,232	0	0	0
8	Utility 8		0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa		5,180	4,099	0	9,279	5,180	4,099	0	0	9,279	0	0	0
9	Utility 9 - Idaho		6,894	0	5,455	12,349	6,894	0	5,455	0	12,349	0	0	0
9	Utility 9 - Allocated		9,186	0	0	9,186	9,186	0	0	0	9,186	0	0	0
	TOTAL ACCOUNT		671,360	4,099	8,219	12,349	671,360	1,081	1,439	1,918	4,438	0	54,598	54,598
*****OREGON*****														
	TOTAL GENERAL PLANT		185,537,359	23,690,204	15,359,681	146,487,474	185,537,359	8,322,961	3,555,575	18,721,475	30,600,011	6,474,828	6,643,981	13,118,809

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%

<p>ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended December 31, 2008 Average of Monthly Averages Basis</p>		<p>Report ID: C-ADP-12A</p>
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	38,161,021	38,161,021	0	0
99	108X06	Utility 1 - Allocated	711,794	0	711,794	0
99	108X06	Utility 1 - Washington	2,326,476	0	2,326,476	0
99	108X06	Utility 1 - Idaho	793,987	0	793,987	0
99	108X06	Utility 2	1,764,893	0	0	1,764,893
7	108X06	Utility 7	9,306,038	6,696,625	1,784,898	824,515
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-332,973	-239,607	-63,864	-29,501
8	108X06	Utility 8	698,567	0	476,122	222,445
9	108X06	Utility 9	14,244,940	11,270,881	2,974,059	0
Total			67,674,743	55,888,920	9,003,472	2,782,352

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,751,198	5,751,198	0	0
99	108X07	Utility 1 - Allocated	138,369	0	138,369	0
99	108X07	Utility 1 - Washington	383,970	0	383,970	0
99	108X07	Utility 1 - Idaho	108,834	0	108,834	0
99	108X07	Utility 2	858,151	0	0	858,151
7	108X07	Utility 7	24,071	17,321	4,617	2,133
9	108X07	Utility 9	648,790	513,336	135,454	0
Total			7,913,383	6,281,855	771,244	860,284

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 December 31, 2008
 C-IPL-12A
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
303000		Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	417,899	249,449	168,450	0	417,899	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	169,801	0	0	134,350	134,350	249,449	168,450	35,451	35,451	0	0	0
		TOTAL ACCOUNT	587,700	0	0	134,350	134,350	249,449	168,450	35,451	453,350	0	0	0
303100		Misc Intangible Plant--Mainframe Software	390,599	0	0	390,599	390,599	0	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	13,942,679	0	0	10,033,152	10,033,152	0	0	2,674,206	2,674,206	0	1,235,321	1,235,321
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,379,718	0	0	10,423,751	10,423,751	0	0	2,674,206	2,674,206	46,440	1,235,321	1,281,761
303110		Misc Intangible Plant--PC Software	1,121,729	0	0	1,121,729	1,121,729	0	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	9,175,168	0	0	6,602,451	6,602,451	0	0	1,759,797	1,759,797	0	812,920	812,920
8		Utility 8	718,019	0	0	0	0	0	0	489,380	489,380	0	228,639	228,639
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	11,022,727	0	0	7,724,180	7,724,180	0	0	2,256,988	2,256,988	0	1,041,559	1,041,559
303120		Misc Intangible Plant-- Leased PC Software	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	25,990,145	0	0	18,282,281	18,282,281	249,449	168,450	4,966,645	5,384,544	46,440	2,276,880	2,323,320

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-AAAM-12A
For Twelve Months Ended December 31, 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	768,547	768,547	0	0
99		Utility 1	3,059	0	3,059	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	9,675	0	0	9,675
99		Utility 2 - California	0	0	0	0
7		Utility 7	9,369,032	6,741,955	1,796,980	830,096
8		Utility 8	484,410	0	330,159	154,251
		Total	10,634,723	7,510,502	2,130,198	994,022

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	86,796	62,458	16,647	7,690
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,592	1,740	0
		Total	95,128	69,050	18,387	7,690

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 Twelve Months Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-CAM-12A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	2,674,206	2,674,206	0	1,770,619	1,770,619	0	903,587	903,587
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,256,988	2,256,988	0	1,494,374	1,494,374	0	762,614	762,614
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	4,931,194	4,931,194	0	3,264,993	3,264,993	0	1,666,201	1,666,201
		Percentage		100.000%	100.000%		0.000%	0.000%		0.000%	0.000%
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,130,198	2,130,198	0	0	0	0	0	0
	404X3X	Amortization Expense		975,227	975,227	0	0	0	0	0	0
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,130,198	2,130,198	0	1,410,425	1,410,425	0	719,773	719,773
4	404X3X	Amortization Expense	0	975,227	975,227	0	645,708	645,708	0	329,519	329,519

ALLOCATION RATIOS:

G-ALL 4 Jurisdictional Four Factor Allocator - Direct Method 100.000% 66.211% 33.789%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-9,595,830	-6,905,159	-1,840,480	-850,191
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,568,676	-1,241,168	-327,508	0
		Total	-11,164,506	-8,146,327	-2,167,988	-850,191

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%

AVISTA UTILITIES

RESULTS OF OPERATION

GAS RATE OF RETURN For Twelve Months Ended December 31, 2008 Ending Balance Basis	Report ID: G-ROR-12E
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	19,387,511	13,111,564	6,275,947
		Adjustments			
		Adjusted Gas Net Operating Income	19,387,511	13,111,564	6,275,947
G-APL		Gas Net Adjusted Rate Base	291,089,860	188,922,192	102,167,668
		RATE OF RETURN	6.660%	6.940%	6.143%

GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2008
 Ending Balance Basis

Report ID:
 G-ALL-12E

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.0000%	70.930%	29.070%
2		Number of Customers	218,921	145,664	73,257
		Percent	100.0000%	66.537%	33.463%
3	G-OPS	Direct Distribution Operating Expense	7,921,510	4,973,301	2,948,209
		Percent	100.0000%	62.782%	37.218%
Jurisdictional Four Factor Allocator - Direct Method Allocation Rate Calculation - Updated 12/31/2008 Direct O & M					
		Amount: Accounts 798 - 894	4,166,551	2,636,902	1,529,649
		Amount: Accounts 901 - 935	2,274,967	1,710,968	563,999
		Total	6,441,518	4,347,870	2,093,648
		Percentage	100.0000%	67.498%	32.502%
		Direct Labor	3,754,959	2,336,399	1,418,560
		Amount: Accounts 798 - 894	1,364,719	1,095,891	268,828
		Amount: Accounts 901 - 935	5,119,678	3,432,290	1,687,388
		Total	100.0000%	67.041%	32.959%
		Percentage	218,921	145,664	73,257
		Total Number of Customers	100.0000%	66.537%	33.463%
		Percentage	270,603,379	172,560,521	98,042,858
		Total Direct Plant	100.0000%	63.769%	36.231%
		Percentage	400.0000%	264.845%	135.155%
4		Total Four Factor Allocators	100.0000%	66.211%	33.789%
Underground Storage & Dist Plant					
	G-PLT	Underground Storage	31,294,474	22,197,171	9,097,303
	G-PLT	Distribution	390,956,517	250,059,364	140,897,153
		Total Underground Storage/Dist Plant	422,250,991	272,256,535	149,994,456
		Percent	100.0000%	64.477%	35.523%
5					
6	Input	Actual Therms Purchased	268,483,677	188,246,873	80,236,804
		Percent	100.0000%	70.115%	29.885%

GAS ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended December 31, 2008		G-ALL-12E
Ending Balance Basis		

Input	Elec	Gas North	Oregon 4-Factor	1/1/2008
Direct O & M Accts 500 - 894	32,765,739	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	400.000%	287.840%	35.441%	
Average (CD AA)	100.000%	71.960%	19.180%	
8.860%				

7

Input	Elec	Gas North	Oregon Gas	1/1/2008
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	400.000%	272.630%	127.370%	
Average (GD AA)	100.000%	68.157%	31.843%	

8

GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2008
 Ending Balance Basis

Report ID:
 G-ALL-12E

Input	Elec/Gas North 4-Factor	1/1/2008	Electric	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%
Actual Annual Throughput		12/31/2007	257,352,440	125,486,160	
Percent			67.222%	32.778%	
G-OPS Book Depreciation			6,904,284	3,724,279	
Percent			64.960%	35.040%	
G-PLT Net Gas Plant			200,509,916	111,364,139	
Percent			64.292%	35.708%	
G-PLT Net Gas General Plant			14,982,837	8,283,019	
Percent			64.398%	35.602%	
G-SCM Net Allocated Schedule M's			-20,672,458	-11,346,064	
Percent			64.564%	35.436%	
Input Not Allocated			0.000%	0.000%	0.000%

System	Washington	Idaho
Actual Annual Throughput	257,352,440	125,486,160
Percent	67.222%	32.778%
G-OPS Book Depreciation	6,904,284	3,724,279
Percent	64.960%	35.040%
G-PLT Net Gas Plant	200,509,916	111,364,139
Percent	64.292%	35.708%
G-PLT Net Gas General Plant	14,982,837	8,283,019
Percent	64.398%	35.602%
G-SCM Net Allocated Schedule M's	-20,672,458	-11,346,064
Percent	64.564%	35.436%
Input Not Allocated	0.000%	0.000%

Situs Plant by Functional Group:	Washington	Idaho
Report G-OITX	34,463,930	
Underground Storage	250,850,463	140,104,069
Distribution	2,959,052	2,642,344
General	288,273,445	142,746,413
TOTAL		

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2008
 Ending Balance Basis
 Report ID:
 G-OPS-12E

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		REVENUES							
		SALES OF GAS:							
99	480000	Residential	190,131,406	0	190,131,406	0	133,210,822	56,920,584	0
99	4812XX	Commercial - Firm & Interruptible	105,402,859	0	105,402,859	0	76,035,363	29,367,496	0
99	4813XX	Industrial-Firm	6,101,501	0	6,101,501	0	3,828,411	2,273,090	0
99	481400	Interruptible	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	10,963,941	0	10,963,941	0	7,505,570	3,458,371	0
99	484000	Interdepartmental Revenue	539,915	0	539,915	0	486,720	53,195	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	313,139,622	0	313,139,622	0	221,066,886	92,072,736	0
		OTHER OPERATING REVENUES:							
99	483000	Sales for Resale	216,192,294	0	216,192,294	0	149,894,279	66,298,015	0
99	483600	Sales for Resale	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	30,570	0	30,570	0	17,897	12,673	0
99	489300	Transportation For Others	3,928,175	0	3,928,175	0	3,442,797	485,378	0
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	9,643	0	9,643	0	9,643	0	0
1	495000	Other Gas Revenues	4,419,012	67,811	4,486,823	48,098	3,171,740	1,295,370	19,713
		TOTAL OTHER OPERATING REVENUES	224,579,694	67,811	224,647,505	48,098	156,536,356	68,091,436	19,713
		TOTAL GAS REVENUES	537,719,316	67,811	537,787,127	48,098	377,603,242	160,164,172	19,713
		PRODUCTION EXPENSES:							
G-804	804/805	City Gate Purchases	455,824,066	0	455,824,066	0	317,896,035	137,928,031	0
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	-13,985,151	0	-13,985,151	0	-9,103,155	-4,881,996	0
6	811000	Gas Used for Products Extraction	-1,126,129	0	-1,126,129	0	-781,546	-344,583	0
10	813000	Other Gas Expenses	0	1,165,142	1,165,142	0	783,232	381,910	381,910
		TOTAL PRODUCTION EXPENSES	440,712,786	1,165,142	441,877,928	783,232	308,794,566	132,701,452	381,910
		UNDERGROUND STORAGE EXPENSES:							
1	814000	Supervision & Engineering	0	20,862	20,862	0	14,797	0	6,065
1	824000	Other Expenses	0	322,129	322,129	0	228,486	0	93,643
1	837000	Other Equipment	0	272,007	272,007	0	192,935	0	79,072
		TOTAL UNDERGROUND STORAGE OP. EXP	0	614,998	614,998	0	436,218	0	178,780
G-ADP		Depreciation Expense	0	389,044	389,044	0	275,949	0	113,095
1	404X40	Amortization Expense	0	227	227	0	161	0	66
G-OTX		Taxes Other Than FIT	0	176,550	176,550	0	125,227	0	51,323
		TOTAL UNDERGROUND STORAGE EXP	0	1,180,819	1,180,819	0	837,555	0	343,264

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2008
 Ending Balance Basis

Report ID:
 G-OPS-12E

Ref/Basis	Account	Description	***** SYSTEM ***** WASHINGTON *****		***** IDAHO *****		Total				
			Direct	Allocated	Direct	Allocated					
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	206,394	411,676	618,070	131,331	258,458	389,789	75,063	153,218	228,281
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,604,959	156,152	1,761,111	1,090,931	98,035	1,188,966	514,028	58,117	572,145
3	875000	Measuring & Reg Sta Exp-General	161,834	0	161,834	70,385	0	70,385	91,449	0	91,449
3	876000	Measuring & Reg Sta Exp-Industrial	7,397	0	7,397	5,900	0	5,900	1,497	0	1,497
3	877000	Measuring & Reg Sta Exp-City Gate	210,892	0	210,892	145,480	148	145,480	65,412	0	65,412
3	878000	Meter & House Regulator Expenses	1,180,513	235	1,180,748	555,108	148	555,256	625,405	87	625,492
3	879000	Customer Installation Expenses	1,252,696	0	1,252,696	714,686	0	714,686	538,010	0	538,010
3	880000	Other Expenses	1,073,181	444,358	1,517,539	684,209	278,977	963,186	388,972	165,381	554,353
3	881000	Rents	1,050	18,595	19,645	60	11,674	11,734	990	6,921	7,911
MAINTENANCE											
3	885000	Supervision & Engineering	90,186	0	90,186	78,197	0	78,197	11,989	0	11,989
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	1,115,601	203	1,115,804	928,376	127	928,503	187,225	76	187,301
3	889000	Measuring & Reg Sta Exp-General	153,820	21,214	175,034	92,901	13,319	106,220	60,919	7,895	68,814
3	890000	Measuring & Reg Sta Exp-Industrial	125,580	93,495	219,075	42,619	58,698	101,317	82,961	34,797	117,758
3	891000	Measuring & Reg Sta Exp-City Gate	29,043	0	29,043	15,953	0	15,953	13,090	0	13,090
3	892000	Services	338,174	206,191	544,365	154,447	129,451	283,898	183,727	76,740	260,467
3	893000	Meters & House Regulators	369,184	455,035	824,219	261,764	285,680	547,444	107,420	169,355	276,775
3	894000	Other Equipment	1,006	23,669	24,675	954	14,860	15,814	52	8,809	8,861
TOTAL DISTRIBUTION OPERATING EXP											
G-ADP		Depreciation	7,921,510	1,830,823	9,752,333	4,973,301	1,149,427	6,122,728	2,948,209	681,396	3,629,605
G-OTX		Taxes Other Than FIT	8,496,764	58,087	8,554,851	5,468,004	40,728	5,508,732	3,028,760	17,359	3,046,119
			19,435,059	0	19,435,059	17,092,129	0	17,092,129	2,342,930	0	2,342,930
TOTAL DISTRIBUTION EXPENSES											
			35,853,333	1,888,910	37,742,243	27,533,434	1,190,155	28,723,589	8,319,899	698,755	9,018,654
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	300,634	300,634	0	200,033	200,033	0	100,601	100,601
2	902000	Meter Reading Expenses	1,344,671	4,865	1,349,536	1,201,358	3,237	1,204,595	143,313	1,628	144,941
G-903	903XXX	Customer Records & Collection Expenses	754,129	3,240,192	3,994,321	540,206	2,152,704	2,692,910	213,923	1,087,488	1,301,411
2	904000	Uncollectible Accounts	0	1,180,623	1,180,623	0	785,551	785,551	0	395,072	395,072
2	905000	Misc Customer Accounts	0	90,317	90,317	0	60,094	60,094	0	30,223	30,223
TOTAL CUSTOMER ACCOUNTS EXPENSES											
			2,098,800	4,816,631	6,915,431	1,741,564	3,201,619	4,943,183	3,571,236	1,615,012	1,972,248
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	6,547,350	311,839	6,859,189	4,881,309	207,488	5,088,797	1,666,041	104,351	1,770,392
2	909000	Advertising	0	28,969	28,969	0	19,275	19,275	0	9,694	9,694
2	910000	Misc Customer Service & Info Exp	0	91,139	91,139	0	60,641	60,641	0	30,498	30,498
TOTAL CUSTOMER SERVICE & INFO EXP											
			6,547,350	431,947	6,979,297	4,881,309	287,404	5,168,713	1,666,041	144,543	1,810,584

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2008
 Report ID:
 G-OPS-12E

Ending Balance Basis		***** SYSTEM *****				***** WASHINGTON *****				***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:														
2	912000	Demonstrating & Selling Expenses	8,913	384,102	393,015	0	255,570	255,570	8,913	128,532	137,445			
2	913000	Advertising	6,040	72,447	78,487	6,040	48,204	54,244	0	24,243	24,243			
2	916000	Miscellaneous Sales Expenses	131,218	38	131,256	131,218	25	131,243	0	13	13			
		TOTAL SALES EXPENSES	146,171	456,587	602,758	137,258	303,799	441,057	8,913	152,788	161,701			
ADMINISTRATIVE & GENERAL EXPENSES:														
4	920000	Salaries	23,005	4,993,569	5,016,574	3,760	3,306,292	3,310,052	19,245	1,687,277	1,706,522			
4	921000	Office Supplies & Expenses	77	981,904	981,981	66	650,128	650,194	11	331,776	331,787			
4	922000	Admin. Expenses Transferred - Credit	0	-24,846	-24,846	0	-16,451	-16,451	0	-8,395	-8,395			
4	923000	Outside Services Employed	419	2,878,497	2,878,916	0	1,905,882	1,905,882	419	972,615	973,034			
4	924000	Property Insurance Premium	0	229,265	229,265	0	151,799	151,799	0	77,466	77,466			
4	925XXX	Injuries and Damages	450,000	1,202,315	1,652,315	450,000	796,065	1,246,065	0	406,250	406,250			
4	926XXX	Employee Pensions and Benefits	57,155	170,732	227,887	57,155	113,043	170,198	0	57,689	57,689			
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0			
4	928000	Regulatory Commission Expenses	997,290	192,912	1,190,202	664,339	127,729	792,068	332,951	65,183	398,134			
4	930000	Miscellaneous General Expenses	96,958	866,404	963,362	81,550	573,655	655,205	15,408	292,749	308,157			
4	931000	Rents	15,137	140,205	155,342	14,505	92,831	107,336	632	47,374	48,006			
4	935000	Maintenance of General Plant	204,662	1,459,291	1,663,953	106,664	966,211	1,072,875	97,998	493,080	591,078			
		TOTAL ADMIN & GEN OPERATING EXP	1,844,703	13,090,248	14,934,951	1,378,039	8,667,184	10,045,223	466,664	4,423,064	4,889,728			
G-ADP		Depreciation	734,640	950,028	1,684,668	490,580	629,023	1,119,603	244,060	321,005	565,065			
4	404X50	Amortization - Leasehold Imp (1404.60)	0	1,976	1,976	0	1,308	1,308	0	668	668			
G-CAM		Amortization - Intangible Plant--Software	0	975,227	975,227	0	645,708	645,708	0	329,519	329,519			
99	404X30	Amortization - Intangible Distribution Plant	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	-673,508	0	-673,508	-673,508	0	-673,508	0	0	0			
99	407329	Decoupling Surcharge	431,652	0	431,652	431,652	0	431,652	0	0	0			
G-OTX		Taxes Other than FIT	2,345,963	15,045,714	17,391,677	1,631,413	9,961,918	11,593,331	714,550	5,083,796	5,798,346			
		TOTAL EXPENSES BEFORE FIT	487,704,403	24,985,750	512,690,153	343,936,312	16,565,682	360,501,994	143,768,091	8,420,068	152,188,159			
		NET OPERATING INCOME BEFORE FIT			25,096,974			17,101,248			7,995,726			
G-FIT		FEDERAL INCOME TAX			734,325			1,124,710			-390,385			
G-FIT		DEFERRED FEDERAL INCOME TAX			5,024,446			2,895,598			2,128,848			
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-49,308			-30,624			-18,684			
		GAS NET OPERATING INCOME			19,387,511			13,111,564			6,275,947			
ALLOCATION RATIOS:														
G-ALL	1	System Contract Demand		100.000%				70.930%			29.070%			
G-ALL	2	Number of Customers		100.000%				66.537%			33.463%			
G-ALL	3	Direct Distribution Operating Expense		100.000%				62.782%			37.218%			
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%				66.211%			33.789%			
G-ALL	6	Actual Therms Purchased		100.000%				70.115%			29.885%			
G-ALL	10	Actual Annual Throughput		100.000%				67.222%			32.778%			
G-ALL	99	Not Allocated		0.000%				0.000%			0.000%			

ALLOCATION OF PURCHASED GAS COSTS		Report ID:
For Twelve Months Ended December 31, 2008		G-804-12E
Ending Balance Basis		

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
99	805110	Gas Exp - Rate Amortizations	-4,180,185	0	-2,461,379	0	-1,718,806	0
99	805120	Gas Expense - Rate Deferrals	16,139,253	0	11,202,893	0	4,936,360	0
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0
6	804000	Gas Purchases	420,585,595	0	292,614,511	0	127,971,084	0
1	804001	Pipeline Demand Costs	20,982,987	0	14,933,780	0	6,049,207	0
99	804014	GTI Contributions	115,492	0	82,170	0	33,322	0
99	804017	Transaction Fees	121,049	0	83,977	0	37,072	0
99	804140	Gas Research Contributions	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	746,379	0	529,235	0	217,144	0
6	804700	Off System Gas Purchases - Bookout	1,313,496	0	910,848	0	402,648	0
6	804999	Off System Gas Purchases	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			455,824,066	0	317,896,035	0	137,928,031	0

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	70.115%	29.885%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF ACCOUNT 1903
 For Twelve Months Ended December 31, 2008
 Ending Balance Basis
 Ref/Basis Account Description

Ref/Basis Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
		Direct	Allocated	Direct	Allocated	Direct	Allocated			
2	903000 Customer Records & Collections	754,129	3,096,612	3,850,741	540,206	2,060,393	2,600,599	213,923	1,036,219	1,250,142
12	903920 Accts Rec Sold - Program Fees	0	28,835	28,835	0	18,539	18,539	0	10,296	10,296
12	903930 Accts Rec Sold - Maturity Yield Fees	0	114,745	114,745	0	73,772	73,772	0	40,973	40,973
	Total	754,129	3,240,192	3,994,321	540,206	2,152,704	2,692,910	213,923	1,087,488	1,301,411

ALLOCATION RATIOS:

W-ALL 2 Number of Customers
 W-ALL 12 Net Gas Plant

100.000%
 100.000%

66.537%
 64.292%

33.463%
 35.708%

AVISTA UTILITIES

RESULTS OF OPERATIONS

FEDERAL INCOME TAXES--GAS For Twelve Months Ended December 31, 2008 Ending Balance Basis	Report ID: G-FIT-12E
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	537,787,127	377,603,242	160,183,885
G-OPS	Operating & Maintenance Expense	481,677,696	335,951,688	145,726,008
G-OPS	Book Depreciation & Amortization	11,372,613	7,314,255	4,058,358
G-OTX	Taxes Other than FIT	19,639,844	17,236,051	2,403,793
	Net Operating Income Before FIT	25,096,974	17,101,248	7,995,726
	Less: Interest Expense	10,322,583	6,642,504	3,680,079
G-SCM	Add: Schedule M Additions	17,047,979	12,064,436	4,983,543
G-SCM	Less: Schedule M Deductions	29,724,300	19,309,723	10,414,577
	Taxable Net Operating Income	2,098,070	3,213,457	-1,115,387
	Percent	35%	35%	35%
	Total Federal Income Tax	734,325	1,124,710	-390,385
G-DTE	Deferred FIT	5,024,446	2,895,598	2,128,848
99	411400 Amortized Investment Tax Credit	-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC	5,709,463	3,989,684	1,719,779

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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GAS SCHEDULE M ITEMS		Report ID:
For Twelve Months Ended December 31, 2008		G-SCM-12E
Ending Balance Basis	Description	

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
		Schedule M Additions:									
	G-ORP	Book Depreciation & Amortization (997000)	9,239,880	2,374,589	11,614,469	5,963,234	1,592,877	7,556,111	3,276,646	781,712	4,058,358
12	997001	Contributions In Aid of Construction	0	304,971	304,971	0	196,072	196,072	0	108,899	108,899
2	997002	Injuries and Damages	0	1,100,321	1,100,321	0	732,121	732,121	0	368,200	368,200
12	997003	Salvage	0	-117,163	-117,163	0	-75,326	-75,326	0	-41,837	-41,837
4	997005	FAS106 Current Retiree Medical Accrual	0	-254,599	-254,599	0	-168,573	-168,573	0	-86,026	-86,026
6	997008	DSM Book Amortization	0	437,557	437,557	0	306,793	306,793	0	130,764	130,764
99	997010	Deferred Gas Credit and Refunds	11,967,134	0	11,967,134	8,749,580	0	8,749,580	3,217,554	0	3,217,554
4	997015	Airplane Lease Payments	0	57,355	57,355	0	37,975	37,975	0	19,380	19,380
12	997016	1992 Redemptions	0	638,327	638,327	0	410,393	410,393	0	227,934	227,934
4	997020	FAS87 Current Pension Accrual	0	-4,733,906	-4,733,906	0	-3,134,367	-3,134,367	0	-1,599,539	-1,599,539
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	-249,921	0	-249,921	-249,921	0	-249,921	0	0	0
12	997032	Interest Rate Swaps	0	-2,888,930	-2,888,930	0	-1,857,351	-1,857,351	0	-1,031,579	-1,031,579
99	997033	DSM Tariff Rider	-1,901,860	0	-1,901,860	-1,273,973	0	-1,273,973	-627,887	0	-627,887
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	231,407	1,597,806	1,597,806	182,690	1,133,324	1,133,324	48,717	464,482	464,482
99	997065	Amortization of Unbilled Revenue Add-Ins	0	231,407	231,407	0	182,690	182,690	0	48,717	48,717
4	997066	Miscellaneous Schedule M Additions	0	-810,550	-810,550	0	-536,673	-536,673	0	-273,877	-273,877
		TOTAL SCHEDULE M ADDITIONS	19,342,201	-2,294,222	17,047,979	13,427,171	-1,362,735	12,064,436	5,915,030	-931,487	4,983,543
		Schedule M Deductions:									
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	29,658,936	29,658,936	0	19,266,445	19,266,445	0	10,392,491	10,392,491
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	43,278	43,278	0	22,086	22,086
		TOTAL SCHEDULE M DEDUCTIONS	0	29,724,300	29,724,300	0	19,309,723	19,309,723	0	10,414,577	10,414,577

ALLOCATION RATIOS:

Account	Description	Direct	Allocated	Total	Direct %	Allocated %	Total %
G-ALL 1	Contract System Demand	0	0	0	0.000%	0.000%	0.000%
G-ALL 2	Number of Customers	0	0	0	0.000%	0.000%	0.000%
G-ALL 3	Direct Distribution Operating Expense	0	0	0	0.000%	0.000%	0.000%
G-ALL 4	Jurisdictional Four Factor Allocator - Direct Method	0	0	0	0.000%	0.000%	0.000%
G-ALL 6	Actual Therms Purchased	0	0	0	0.000%	0.000%	0.000%
G-ALL 11	Book Depreciation	0	0	0	0.000%	0.000%	0.000%
G-ALL 12	Net Gas Plant	0	0	0	0.000%	0.000%	0.000%
G-ALL 99	Not Allocated	0	0	0	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS		Report ID:
For Twelve Months Ended December 31, 2008		G-DTE-12E
Ending Balance Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	8,718,861	5,629,245	3,089,616
99	410100	Deferred Federal Income Tax Exp	-3,607,968	-2,666,184	-941,784
		SUBTOTAL	5,110,893	2,963,061	2,147,832
14	411100	Deferred Federal Income Tax Expense - Allocated	-5,454	-3,521	-1,933
99	411100	Deferred Federal Income Tax Exp	-80,993	-63,942	-17,051
		SUBTOTAL	-86,447	-67,463	-18,984
		Total Deferred Federal Income Tax Expense	5,024,446	2,895,598	2,128,848

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	64.564%	35.436%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended December 31, 2008 Ending Balance Basis	Report ID: G-INT-12E
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio		6.547%	52.06%
3	Cost of Debt		3.516%	6.919%
	Total Cost of Debt			3.602%
Total Weighted Cost				
			3.516%	3.602%
G-APL	Net Rate Base	291,089,860	188,922,192	102,167,668
Interest Deduction for FIT Calculation				
		10,322,583	6,642,504	3,680,079

- 1 From last WA GRC (UE-080416)
- 2 From last ID GRC (AVU-E-08-1)
- 3 Debt Cost from last GRCs

TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended December 31, 2008
 Ending Balance Basis

Report ID:
 G-OTX-12E

***** 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	176,550	176,550	0	125,227	125,227	0	51,323	51,323
99	408110	DISTRIBUTION State Excise Tax	8,173,442	0	8,173,442	8,173,442	0	8,173,442	0	0	0
99	408120	Municipal Occupation & License Tax	9,192,569	0	9,192,569	7,633,614	0	7,633,614	1,558,955	0	1,558,955
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	1,978,002	0	1,978,002	1,285,073	0	1,285,073	692,929	0	692,929
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	91,046	0	91,046	0	0	0	91,046	0	91,046
		TOTAL	19,435,059	0	19,435,059	17,092,129	0	17,092,129	2,342,930	0	2,342,930

ADMINISTRATIVE & GENERAL

4	408150	R&P Property Tax	0	28,235	28,235	0	18,695	18,695	0	9,540	9,540
		TOTAL TAXES OTHER THAN FIT	19,435,059	204,785	19,639,844	17,092,129	143,922	17,236,051	2,342,930	60,863	2,403,793

FUNCTIONALIZATION OF R&P PROPERTY
 TAX--ACCOUNT 1408.15--BASED ON
 PLANT BALANCES AT: 12/31/2008

	Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL	34,463,930	100.000%	176,550	34,463,930	11.955%	176,550	0	0.000%	0
G-ALL	390,954,532	100.000%	1,978,002	250,850,463	87.018%	1,285,073	140,104,069	98.149%	692,929
G-ALL	5,601,396	100.000%	28,235	2,959,052	1.027%	15,167	2,642,344	1.851%	13,068
	431,019,858	100.000%	2,182,787	288,273,445	100.000%	1,476,790	142,746,413	100.000%	705,997

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%	66.211%	33.789%

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2008
 Ending Balance Basis
 Report ID:
 G-PLT-12E

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	303000	Intangible Gas Plant	417,899	40,515	458,414	249,449	26,825	276,274	168,450	13,690	182,140
4	303100	Misc Intangible Plant--Mainframe Software	0	3,182,490	3,182,490	0	2,107,158	2,107,158	0	1,075,332	1,075,332
4	303110	Misc Intangible Plant--PC Software	0	2,016,503	2,016,503	0	1,335,147	1,335,147	0	681,356	681,356
		TOTAL INTANGIBLE PLANT--SOFTWARE	417,899	5,239,508	5,657,407	249,449	3,469,130	3,718,579	168,450	1,770,378	1,938,828
UNDERGROUND STORAGE PLANT:											
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	14,470,135	14,470,135	0	10,263,667	10,263,667	0	4,206,468	4,206,468
1	353000	Lines	0	1,005,148	1,005,148	0	712,951	712,951	0	292,197	292,197
1	354000	Compressor Station Equipment	0	11,926,891	11,926,891	0	8,459,744	8,459,744	0	3,467,147	3,467,147
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	1,710,354	1,710,354	0	1,213,154	1,213,154	0	497,200	497,200
		TOTAL UNDERGROUND STORAGE PLANT	0	31,294,474	31,294,474	0	22,197,171	22,197,171	0	9,097,303	9,097,303
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land Easements	0	0	0	0	0	0	0	0	0
6	375000	Structures & Improvements	555,752	22,254	578,006	394,182	15,603	409,785	161,570	6,651	168,221
6	376000	Mains	193,828,070	2,512,521	196,340,591	121,874,152	1,761,654	123,635,806	71,953,918	750,867	72,704,785
6	378000	Measuring & Reg Station Equip-General	4,037,344	57,440	4,094,784	2,510,589	40,274	2,550,863	1,528,755	17,166	1,545,921
6	379000	Measuring & Reg Station Equip-City Gate	4,850,004	60,967	4,910,971	689,573	42,747	732,320	4,160,431	18,220	4,178,651
6	380000	Services	128,598,464	0	128,598,464	84,766,765	0	84,766,765	43,831,699	0	43,831,699
6	381000	Meters	53,771,836	0	53,771,836	35,904,442	0	35,904,442	17,867,394	0	17,867,394
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	2,576,895	0	2,576,895	1,999,083	0	1,999,083	577,812	0	577,812
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	388,303,335	2,653,182	390,956,517	248,199,086	1,860,278	250,059,364	140,104,249	792,904	140,897,153
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	189,559	514,735	704,294	98,275	340,811	439,086	91,284	173,924	265,208
4	390XXX	Structures & Improvements	2,079,419	7,000,887	9,080,306	1,178,221	4,635,357	5,813,578	901,198	2,365,530	3,266,728
4	391XXX	Office Furniture & Equipment	0	5,235,664	5,235,664	0	3,466,585	3,466,585	0	1,769,079	1,769,079
4	392XXX	Transportation Equipment	3,808,661	566,473	4,375,134	2,778,511	375,067	3,153,578	1,030,150	191,406	1,221,556
4	393000	Stores Equipment	157,104	121,396	278,500	112,621	80,378	192,999	44,483	41,018	85,501
4	394000	Tools, Shop & Garage Equipment	1,455,031	1,364,837	2,819,868	998,342	903,672	1,902,014	456,689	461,165	917,854
4	395000	Laboratory Equipment	143,032	302,327	445,359	107,878	200,174	308,052	35,154	102,153	137,307
4	396XXX	Power Operated Equipment	3,511,108	601,165	4,112,273	2,654,372	398,037	3,052,409	856,736	203,128	1,059,864

GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2008
 Ending Balance Basis
 Ref/Basis Account Description

Report ID:
 G-PLT-12E

***** SYSTEM *****		WASHINGTON *****		***** IDAHO *****	
Direct	Allocated	Total	Direct	Allocated	Total
1,576,123	3,528,925	5,105,048	463,231	2,336,537	2,799,768
1,128	95,187	96,315	484	63,024	63,508
12,921,165	19,331,596	32,252,761	8,391,935	12,799,642	21,191,577
401,642,399	58,518,760	460,161,159	256,840,470	40,326,221	297,166,691
0	0	0	0	0	0
401,642,399	58,518,760	460,161,159	256,840,470	40,326,221	297,166,691
0	10,892,287	10,892,287	0	7,725,899	7,725,899
125,159,868	855,645	126,015,513	80,545,335	599,935	81,145,270
4,758,923	3,393,538	8,152,461	3,336,721	2,246,895	5,583,616
795,977	38,467	834,444	599,655	25,469	625,124
130,714,768	15,179,937	145,894,705	84,481,711	10,598,198	95,079,909
0	2,312,704	2,312,704	0	1,531,264	1,531,264
60,320	0	60,320	32,774	0	32,774
0	19,375	19,375	0	12,828	12,828
60,320	2,332,079	2,392,399	32,774	1,544,092	1,576,866
270,867,311	41,006,744	311,874,055	172,325,985	28,183,931	200,509,916

NET GAS UTILITY PLANT

270,867,311	41,006,744	311,874,055	172,325,985	28,183,931	200,509,916	98,541,326	12,822,813	111,364,139
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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%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.115%	29.885%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2008
 Report ID:
 G-APL-12E

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	270,867,311	41,006,744	311,874,055	172,325,985	28,183,931	200,509,916	98,541,326	12,822,813	111,364,139
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,279,118	-2,279,118	0	-1,465,291	-1,465,291	0	-813,827	-813,827
12	282900	Deferred F.I.T. - Plant In Service	0	-45,399,798	-45,399,798	0	-29,188,438	-29,188,438	0	-16,211,360	-16,211,360
12	190180	FAS 109 ITC	0	201,240	201,240	0	129,381	129,381	0	71,859	71,859
12	283850	Gas portion of Bond Redemptions	0	-810,047	-810,047	0	-520,795	-520,795	0	-289,252	-289,252
4	190850	Gain on Sale of General Office Bldg--GAS	0	68,642	68,642	0	45,449	45,449	0	23,193	23,193
99	190610	Contrib in Aid of Construction	1,347,080	0	1,347,080	948,359	0	948,359	398,721	0	398,721
		TOTAL ACCUM DEFERRED INCOME TAX	1,347,080	-48,219,081	-46,872,001	948,359	-30,999,694	-30,051,335	398,721	-17,219,387	-16,820,666
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	25,582,737	25,582,737	0	18,145,835	18,145,835	0	7,436,902	7,436,902
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	701,161	0	701,161	447,610	0	447,610	253,551	0	253,551
4	253850	Gain on Sale of General Office Building	0	-196,092	-196,092	0	-129,834	-129,834	0	-66,258	-66,258
		TOTAL OTHER ADJUSTMENTS	701,161	25,386,645	26,087,806	447,610	18,016,001	18,463,611	253,551	7,370,644	7,624,195
		NET RATE BASE	272,915,552	18,174,308	291,089,860	173,721,954	15,200,238	188,922,192	99,193,598	2,974,070	102,167,668

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%	66.211%	33.789%
G-ALL	12	Net Gas Plant	100.000%	64.292%	35.708%
G-ALL	13	Net Gas General Plant	100.000%	64.398%	35.602%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2008
 Ending Balance Basis

Report ID:
 G-ADP-12E

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	31,294,474	31,294,474	0	22,197,171	22,197,171	0	9,097,303	9,097,303
G-PLT	350XXXX	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	30,822,051	30,822,051	0	21,862,081	21,862,081	0	8,959,970	8,959,970
		Percentage		100.000%	100.000%		0.000%	0.000%		0.000%	0.000%
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation	0	10,892,287	10,892,287	0	0	0	0	0	0
	403X80	Depreciation Expense	0	389,044	389,044	0	0	0	0	0	0
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	10,892,287	10,892,287	0	7,725,899	7,725,899	0	3,166,388	3,166,388
1	403X80	Depreciation Expense	0	389,044	389,044	0	275,949	275,949	0	113,095	113,095
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	388,303,335	2,653,182	390,956,517	248,199,086	1,860,278	250,059,364	140,104,249	792,904	140,897,153
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	388,218,365	2,653,182	390,871,547	248,138,786	1,860,278	249,999,664	140,079,579	792,904	140,872,483
		Percentage		0.679%	100.000%		63.917%	63.917%		35.404%	35.404%
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation	855,645	126,015,513	126,015,513	80,545,335	0	80,545,335	44,614,533	0	44,614,533
	403X50	Depreciation Expense	58,087	8,554,851	8,554,851	5,468,004	0	5,468,004	3,028,760	0	3,028,760
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	125,159,868	855,645	126,015,513	80,545,335	599,935	81,145,270	44,614,533	255,710	44,870,243
6	403X50	Depreciation Expense	8,496,764	58,087	8,554,851	5,468,004	40,728	5,508,732	3,028,760	17,359	3,046,119
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	12,921,165	19,331,596	32,252,761	8,391,935	12,799,642	21,191,577	4,529,230	6,531,954	11,061,184
G-PLT	389XXX	Less Land and Land Rights	189,559	514,735	704,294	98,275	340,811	439,086	91,284	173,924	265,208
G-PLT	392XXX	Less Transportation	3,808,661	566,473	4,375,134	2,778,511	375,067	3,153,578	1,030,150	191,406	1,221,556
		Depreciable Non-Transport Genl Plant	8,922,945	18,250,388	27,173,333	5,515,149	12,083,764	17,598,913	3,407,796	6,166,624	9,574,420
		Percentage		67.163%	100.000%		20.296%	20.296%		12.541%	12.541%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended December 31, 2008
 Ending Balance Basis

Report ID:
 G-ADP-12E

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		ALLOCATED ON DEPRECIABLE PLANT							
C-ADP	108X06	Accum Depr--Gas General Plant		3,393,538	1,025,494	633,658			
	108X06	Accum Depr--Gas General Plant - Direct	3,099,771		2,311,227	788,544			
	403X60	Depreciation Expense		947,185	286,230	176,863			
	403X60	Depreciation Expense (Direct)	252,433		190,406	62,027			
		JURISDICTIONAL ALLOCATION:							
4	108X06	Accumulated Depreciation	4,758,923	3,393,538	3,336,721	1,422,202	1,146,643	2,568,845	
4	403X60	Depreciation Expense	715,526	947,185	476,636	238,890	320,044	558,934	
G-PLT	392XXX	GENERAL PLANT--TRANSPORTATION Transportation General Plant Percentage	3,808,661	566,473 12.947%	2,778,511 63.507%	1,030,150 23.546%	191,406	1,221,556	
C-ADP	1119.X7	ALLOCATED ON DEPRECIABLE PLANT		38,467	188,688	69,958			
	1119.X7	Accum Depr--Gas General Transportation Plant		537,331	410,967	126,364			
	403X70	Accum Depr--Gas General Transp Plant - Direct Depreciation Expense	537,331	2,843	13,944	5,170			
		JURISDICTIONAL ALLOCATION:							
4	1119.X7	Accumulated Depreciation	795,977	38,467	599,655	196,322	12,998	209,320	
4	403X70	Depreciation Expense	19,114	2,843	13,944	5,170	961	6,131	

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%	66.211%	33.789%
G-ALL	6	Actual Terms Purchased	100.000%	70.115%	29.885%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended December 31, 2008 Ending Balance Basis	Report ID: C-AMT-12E
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	2,800,386	2,015,158	537,114	248,114
8	Utility 8	0	0	0	0
9	Utility 9	9,299	7,358	1,941	0
	TOTAL	2,809,685	2,022,516	539,055	248,114
7	404X32 PC Software	1,732,284	1,246,552	332,252	153,480
8	Utility 8	150,180	0	102,358	47,822
9	Utility 9	0	0	0	0
	TOTAL	1,882,464	1,246,552	434,610	201,302
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	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%	79.122%	20.878%
			100.000%	100.000%	100.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended December 31, 2008 Ending Balance Basis	Report ID: C-DEP-12E
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	5,802,702	4,175,624	1,112,958	514,119
8	Utility 8	111,582	0	76,051	35,531
9	Utility 9	887,647	702,324	185,323	0
		<u>6,801,931</u>	<u>4,877,948</u>	<u>1,374,332</u>	<u>549,650</u>
7	403X70 Utility 7	1,897	1,365	364	168
8	Utility 8	0	0	0	0
9	Utility 9	12,087	9,563	2,524	0
TOTAL ACCOUNT 403		<u>13,984</u>	<u>10,928</u>	<u>2,888</u>	<u>168</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT		Report ID:	
For Twelve Months Ended December 31, 2008		C-GPL-12E	
Ending Balance Basis	Description	Total	Total
Ref/Basis	Account	Direct - Wa	Direct - Idaho
		Direct - Wa	Direct - Idaho
		Allocated	Allocated
		Total	Total
		Direct - Oregon	Allocated
		Total	Total
***** ELECTRIC ***** GAS NORTH ***** OREGON *****			
389XXX	Land & Land Rights		
99	Utility 0	124,681	124,681
99	Utility 1	0	0
99	Utility 2	0	0
7	Utility 7	1,724,818	1,724,818
8	Utility 8	0	0
9	Utility 9 - Wa	372,436	372,436
9	Utility 9 - Idaho	345,941	345,941
9	Utility 9 - Allocated	208,461	208,461
	TOTAL ACCOUNT	3,953,127	3,953,127
390XXX	Structures & Improvements		
99	Utility 0	2,174,744	2,174,744
99	Utility 1	849,802	849,802
99	Utility 2	2,721,376	2,721,376
7	Utility 7	32,600,044	32,600,044
8	Utility 8	0	0
9	Utility 9 - Wa	1,573,041	1,573,041
9	Utility 9 - Idaho	4,316,497	4,316,497
9	Utility 9 - Allocated	3,583,673	3,583,673
	TOTAL ACCOUNT	47,819,177	47,819,177
391XXX	Office Furniture & Equipment		
99	Utility 0	718,653	718,653
99	Utility 1	0	0
99	Utility 2	0	0
7	Utility 7	25,951,182	25,951,182
8	Utility 8	378,871	378,871
9	Utility 9 - Wa	0	0
9	Utility 9 - Idaho	0	0
9	Utility 9 - Allocated	0	0
	TOTAL ACCOUNT	27,048,706	27,048,706
392XXX	Transportation Equipment		
99	Utility 0	9,481,839	9,481,839
99	Utility 1	3,947,116	3,947,116
99	Utility 2	1,986,499	1,986,499
7	Utility 7	142,511	142,511
8	Utility 8	0	0
9	Utility 9 - Wa	772,055	772,055
9	Utility 9 - Idaho	490,429	490,429
9	Utility 9 - Allocated	656,682	656,682
	TOTAL ACCOUNT	17,477,131	17,477,131
		Direct - Wa	Direct - Idaho
		Allocated	Allocated
		Total	Total
		Direct - Oregon	Allocated
		Total	Total

COMMON GENERAL PLANT For Twelve Months Ended December 31, 2008 Ending Balance Basis		Report ID: C-GPL-12E	***** ELECTRIC ***** GAS NORTH ***** OREGON *****											
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
99	393000	Stores Equipment	327,794	10,739	14,745	302,310	327,794	0	0	0	0	0	0	0
99		Utility 0	84,271	0	0	0	84,271	84,271	0	0	0	0	0	0
99		Utility 1	57,227	0	0	0	57,227	0	0	0	0	57,227	0	57,227
7		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	135,791	107,441	0	0	107,441	28,350	0	0	0	0	0	0
9		Utility 9 - Idaho	213,060	0	168,577	0	168,577	44,483	0	0	0	0	0	0
9		Utility 9 - Allocated	581,454	0	0	460,058	460,058	0	0	121,396	121,396	0	0	0
		TOTAL ACCOUNT	1,399,597	118,180	183,322	762,368	1,063,870	112,621	44,483	121,396	278,500	57,227	0	57,227
99	394000	Tools, Shop, & Garage Equipment	3,353,107	1,287,102	432,867	1,633,138	3,353,107	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 0	1,869,594	0	0	0	1,869,594	0	0	0	0	0	0	0
99		Utility 1	961,165	0	0	0	961,165	0	0	0	0	961,165	0	961,165
7		Utility 2	1,667,690	0	0	1,200,070	1,200,070	0	0	319,863	319,863	0	147,757	147,757
8		Utility 7	824,476	0	0	0	824,476	0	0	561,938	561,938	0	262,538	262,538
9		Utility 8	43,863	34,705	0	0	34,705	9,158	0	0	9,158	0	0	0
9		Utility 9 - Wa	9,519	0	7,532	0	7,532	0	1,987	0	1,987	0	0	0
9		Utility 9 - Idaho	274,584	0	0	217,256	217,256	0	0	57,328	57,328	0	0	0
9		Utility 9 - Allocated	9,003,998	1,321,807	440,399	3,050,464	4,812,670	998,342	456,689	1,364,837	2,819,868	961,165	410,295	1,371,460
		TOTAL ACCOUNT	1,389,374	214,701	130,533	1,044,140	1,389,374	103,796	33,851	181,306	318,953	0	0	0
99	395000	Laboratory Equipment	318,953	0	0	0	318,953	0	0	0	0	0	0	0
99		Utility 0	273,708	0	0	0	273,708	0	0	0	0	273,708	0	273,708
99		Utility 1	285,166	0	0	205,205	205,205	0	0	54,695	54,695	0	25,266	25,266
7		Utility 2	8,520	0	0	0	8,520	0	0	5,807	5,807	0	2,713	2,713
8		Utility 7	19,551	15,469	0	0	15,469	4,082	0	0	4,082	0	0	0
9		Utility 8	6,241	0	4,938	0	4,938	0	1,303	0	1,303	0	0	0
9		Utility 9 - Wa	289,870	0	0	229,351	229,351	0	0	60,519	60,519	0	0	0
9		Utility 9 - Idaho	2,591,383	230,170	135,471	1,478,696	1,844,337	107,878	35,154	302,327	445,359	273,708	27,979	301,687
		TOTAL ACCOUNT	21,732,537	10,422,103	5,753,127	5,557,307	21,732,537	2,388,383	763,032	368,144	3,719,559	0	0	0
99	396XXX	Power Operated Equipment	3,719,559	0	0	0	3,719,559	0	0	0	0	0	0	0
99		Utility 0	43,834	0	0	0	43,834	0	0	0	0	43,834	0	43,834
99		Utility 1	554,036	0	0	398,684	398,684	0	0	106,264	106,264	0	49,088	49,088
7		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	316,068	250,079	0	0	250,079	65,989	0	0	65,989	0	0	0
9		Utility 9 - Wa	448,818	0	355,114	0	355,114	0	93,704	0	93,704	0	0	0
9		Utility 9 - Idaho	607,132	0	0	480,375	480,375	0	0	126,757	126,757	0	0	0
9		Utility 9 - Allocated	27,421,984	10,672,182	6,108,241	6,436,366	23,216,789	2,654,372	856,736	601,165	4,112,273	43,834	49,088	92,922
		TOTAL ACCOUNT	27,421,984	10,672,182	6,108,241	6,436,366	23,216,789	2,654,372	856,736	601,165	4,112,273	43,834	49,088	92,922

COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2008
 Ending Balance Basis

Report ID:
 C-GPL-12E

Ref/Basis	Account	Description	Total		Direct - Wa		Direct - Idaho		Allocated		Total		Direct - Oregon		Allocated		Total	
397XXX Communication Equipment			36,464,026	36,464,026	5,131,888	1,915,317	29,416,821	0	0	0	0	0	0	0	0	0	0	0
99		Utility 0	646,350	646,350	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	484,023	484,023	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	7,104,326	7,104,326	0	0	5,112,273	0	0	0	0	0	0	0	0	0	0	484,023
7		Utility 7	928,367	928,367	0	0	0	0	0	0	0	0	0	0	0	0	0	629,443
8		Utility 8	454,602	454,602	359,690	0	0	0	0	0	0	0	0	0	0	0	0	295,620
9		Utility 9 - Wa	3,998,758	3,998,758	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	7,345,378	7,345,378	0	3,163,897	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	57,425,830	57,425,830	5,491,578	5,079,214	40,340,904	5,811,810	0	0	1,533,568	1,533,568	0	0	0	0	0	0
TOTAL ACCOUNT			57,425,830	57,425,830	5,491,578	5,079,214	40,340,904	5,811,810	0	0	1,533,568	1,533,568	0	0	0	0	0	0
398000 Miscellaneous Equipment			2,781	2,781	0	2,299	482	0	0	0	0	0	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	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
7		Utility 7	487,895	487,895	0	0	351,089	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	2,317	2,317	1,833	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	3,084	3,084	0	2,440	0	2,440	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	7,706	7,706	0	0	6,097	0	0	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT			503,783	503,783	1,833	4,739	357,668	364,240	0	0	95,187	95,187	0	0	0	0	0	43,227
TOTAL GENERAL PLANT			194,644,716	194,644,716	24,645,449	18,647,771	105,321,846	148,615,066	4,529,230	19,331,596	32,252,761	32,252,761	6,787,962	6,988,927	13,776,889	6,988,927	13,776,889	13,776,889

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 DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended December 31, 2008 Ending Balance Basis		Report ID: C-ADP-12E
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	37,277,934	37,277,934	0	0
99	108X06	Utility 1 - Allocated	570,350	0	570,350	0
99	108X06	Utility 1 - Washington	2,311,227	0	2,311,227	0
99	108X06	Utility 1 - Idaho	788,544	0	788,544	0
99	108X06	Utility 2	1,756,754	0	0	1,756,754
7	108X06	Utility 7	5,949,844	4,281,508	1,141,180	527,156
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-337,884	-243,141	-64,806	-29,937
8	108X06	Utility 8	730,420	0	497,832	232,588
9	108X06	Utility 9	13,929,179	11,021,045	2,908,134	0
		Total	62,976,368	52,337,346	8,152,461	2,486,561
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,731,337	5,731,337	0	0
99	108X07	Utility 1 - Allocated	146,870	0	146,870	0
99	108X07	Utility 1 - Washington	410,967	0	410,967	0
99	108X07	Utility 1 - Idaho	126,364	0	126,364	0
99	108X07	Utility 2	887,506	0	0	887,506
7	108X07	Utility 7	26,273	18,906	5,039	2,328
9	108X07	Utility 9	695,495	550,290	145,205	0
		Total	8,024,812	6,300,533	834,445	889,834

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.

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAM-12E
For Twelve Months Ended December 31, 2008		
Ending Balance 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	573,098	573,098	0	0
99		Utility 1	3,840	0	3,840	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	14,319	0	0	14,319
99		Utility 2 - California	0	0	0	0
7		Utility 7	10,516,175	7,567,440	2,017,002	931,733
8		Utility 8	428,220	0	291,862	136,358
		Total	11,535,652	8,140,538	2,312,704	1,082,410

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	91,947	66,165	17,635	8,147
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,592	1,740	0
		Total	100,279	72,757	19,375	8,147

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 DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended December 31, 2008 Ending Balance Basis	Report ID: C-DTX-12E
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - General Plant (For Report APL)						
7	282900	Utility 7	-10,142,283	-7,298,387	-1,945,290	-898,606
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,598,945	-1,265,117	-333,828	0
		Total	-11,741,228	-8,563,504	-2,279,118	-898,606

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.0000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	68.157%	31.843%
E-ALL	9	Elec\Gas North 4-Factor	100.0000%	79.122%	20.878%	0.000%

ELECTRIC RATE OF RETURN For Month Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: E-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	12,187,199	7,104,493	5,082,706
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,279	16,279
		Adjusted Net Operating Income	12,187,199	7,088,214	5,098,985
E-APL		Electric Net Rate Base	1,517,139,069	966,463,424	550,675,645
		RATE OF RETURN	0.803%	0.733%	0.926%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	Production/Transmission Ratio	12/31/2008	System	Washington	Idaho
1	Input	Production/Transmission Ratio		100.000%	100.000%	64.420%	35.580%
2	Input	Number of Customers Percent		354,732 100.000%	233,087 65.708%	121,645 34.292%	
3	E-OPS	Direct Distribution Operating Expense Percent		1,680,298 100.000%	1,097,932 65.342%	582,366 34.658%	
	Input	Jurisdictional 4-Factor Ratio	12/31/2008				
		Direct O & M Accts 500 - 598		14,403,963	9,616,346	4,787,617	
		Direct O & M Accts 901 - 935		4,987,613	3,376,346	1,611,267	
		Total		19,391,576	12,992,692	6,398,884	
		Percentage		100.000%	67.002%	32.998%	
		Direct Labor Accts 500 - 598		8,589,586	5,794,987	2,794,599	
		Direct Labor Accts 901 - 935		2,645,059	2,011,391	633,668	
		Total		11,234,645	7,806,378	3,428,267	
		Percentage		100.000%	69.485%	30.515%	
		Number of Customers		354,732	233,087	121,645	
		Percentage		100.000%	65.708%	34.292%	
		Net Direct Plant		664,541,627	402,643,453	261,898,174	
		Percentage		100.000%	60.590%	39.410%	
4		Total Percentages		400,000%	262.785%	137.215%	
		Percent		100.000%	65.696%	34.304%	

ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-ALL-1A

Basis	Ref	Description	System		Idaho	
			Washington	Idaho	Gas North	Oregon Gas
1/1/2008						
Input		Elec/Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894	32,765,739	3,167,680	1,816,594	
		Direct O & M Accts 901 - 935	16,546,598	6,717,604	3,062,596	
		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%	
12/31/07						
		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	
		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						
		Percentage	351,385	215,336	95,339	
		Percentage	53.089%	32.515%	14.396%	
Net Direct Plant						
		Percentage	1,604,463,392	254,636,776	114,106,526	
		Percentage	81.312%	12.905%	5.783%	
Total Percentages Average (CD AA)						
		Percentage	287,840%	76.719%	35.441%	
		Average (CD AA)	71,960%	19,180%	8,860%	
1/1/2008						
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894	0	3,167,680	1,816,594	
		Direct O & M Accts 901 - 935	0	6,717,604	3,062,596	
		Less: Direct O & M Accts 901 - 905	0	898,543	XXXXXXX	
		Total	0	10,783,827	4,879,190	
		Percentage	0.000%	68.849%	31.151%	
Direct Labor Accts 500 - 894						
		Percentage	0	7,014,016	3,385,739	
Direct Labor Accts 901 - 935						
		Percentage	0	292,232	965,669	
Less: Direct O & M Accts 901 - 905						
		Percentage	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						
		Percentage	0	215,336	95,339	
		Percentage	0.000%	69.312%	30.688%	
Net Direct Plant						
		Percentage	0.000%	251,988,153	113,650,673	
		Percentage	0.000%	68.917%	31.083%	
Total Percentages Average (GD AA)						
		Percentage	0.000%	272,630%	127,370%	
		Average (GD AA)	0.000%	68.157%	31.843%	

ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-ALL-1A

Basis	Ref	Description	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	35,933,419	32,765,739	3,167,680	0
		Direct O & M Accts 901 - 935	23,264,202	16,546,598	6,717,604	0
		Adjustments	0	0	0	0
		Total	59,197,621	49,312,337	9,885,284	0
		Percentage	100.000%	83.301%	16.699%	0.000%
		Direct Labor Accts 500 - 894	44,395,249	37,381,233	7,014,016	0
		Direct Labor Accts 901 - 935	3,639,716	3,347,484	292,232	0
		Total	48,034,965	40,728,717	7,306,248	0
		Percentage	100.000%	84.790%	15.210%	0.000%
		Number of Customers at 12/31/07	566,921	351,585	215,336	0
		Percentage	100.000%	62.017%	37.983%	0.000%
		Net Direct Plant	1,850,111,655	1,598,123,502	251,988,153	0
		Percentage	100.000%	86.380%	13.620%	0.000%
9		Total Percentages	400.000%	316.488%	83.512%	0.000%
		Average (CD AN/ID/WA)	100.000%	79.122%	20.878%	0.000%
10	E-PLT	Net Electric Distribution Plant	657,589,327	404,677,622	252,911,705	
		Percent	100.000%	61.540%	38.460%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,100,024	3,911,108	2,188,916	
		Percent	100.000%	64.116%	35.884%	
12	E-PLT	Net Electric Plant	1,725,079,553	1,091,842,302	633,237,251	
		Percent	100.000%	63.292%	36.708%	
13	E-PLT	Net Electric General Plant	86,449,170	55,020,025	31,429,145	
		Percent	100.000%	63.644%	36.356%	
14	E-SCM	Net Allocated Schedule M's	-90,007,622	-58,477,607	-31,530,015	
		Percent	100.000%	64.970%	35.030%	

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Month Ended December 31, 2008		E-ALL-1A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated		0.000%	0.000%

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

	Washington	Idaho	Montana	Oregon
Input Balance Date				
Input Production	264,370,813	162,547,348	443,565,051	160,504,848
Input Transmission	235,078,023	159,162,873	57,369,424	8,774,701
Input Distribution	583,524,952	373,284,740	216,631	
Input General	9,231,054	10,832,156		
Input TOTAL	1,092,204,842	705,827,117	501,151,106	169,279,549

SPECIAL MANUAL ADJUSTMENTS:
Adjustments to NOI (Report E-ROR):
Colstrip 3 AFUDC Reallocation - 12/08 ANNUALLY

	System	Washington	Idaho
Colstrip 3 AFUDC Reallocation - Plant (12/08)	0	-16,279	16,279
- Accum Deprec (12/08)	0	-7,490,287	7,490,287
	0	-5,572,554	5,572,554

ELECTRIC OPERATING STATEMENT		Report ID:
For Month Ended December 31, 2008		E-OPS-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** WASHINGTON ***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE								
SALES OF ELECTRICITY:								
99	440000	Residential	29,235,593	0	29,235,593	18,786,102	0	18,786,102
99	442200	Commercial - Firm & Int.	21,574,317	0	21,574,317	14,716,668	0	14,716,668
1	442300	Industrial	8,489,395	0	8,489,395	3,364,595	0	3,364,595
99	444000	Public Street & Highway Lighting	516,514	0	516,514	347,196	0	347,196
99	499XXX	Unbilled Revenue	9,366,103	0	9,366,103	6,386,263	0	6,386,263
99	448000	Interdepartmental Revenue	88,154	0	88,154	67,140	0	67,140
TOTAL SALES TO ULTIMATE CUSTOMERS			69,270,076	0	69,270,076	43,667,964	0	43,667,964
1	447XXX	Sales for Resale	0	22,111,090	22,111,090	0	14,243,964	14,243,964
TOTAL SALES OF ELECTRICITY			69,270,076	22,111,090	91,381,166	43,667,964	14,243,964	57,911,928
OTHER OPERATING REVENUE:								
99	451000	Miscellaneous Service Revenue	26,978	0	26,978	16,426	0	16,426
1	453000	Sales of Water & Water Power	0	25,202	25,202	0	16,235	16,235
1	454000	Rent from Electric Property	246,169	2,478	248,647	160,320	1,596	161,916
1	456XXX	Other Electric Revenues	11,382	2,776,211	2,787,593	11,344	1,788,435	1,799,779
TOTAL OTHER OPERATING REVENUE			284,529	2,803,891	3,088,420	188,090	1,806,266	1,994,356
TOTAL ELECTRIC REVENUE			69,554,605	24,914,981	94,469,586	43,856,054	16,050,230	59,906,284
EXPENSE								
STEAM POWER GENERATION EXPENSE:								
OPERATION								
1	500000	Supervision & Engineering	0	29,667	29,667	0	19,111	19,111
1	501000	Fuel	0	5,164,223	5,164,223	0	3,326,792	3,326,792
1	502000	Steam Expense	0	160,913	160,913	0	103,660	103,660
1	503000	Steam Purchased	0	0	0	0	0	0
1	505000	Electric Expense	0	124,573	124,573	0	80,250	80,250
1	506000	Miscellaneous Steam Power Generation Expense	0	209,860	209,860	0	135,192	135,192
1	507000	Rent	0	366	366	0	236	236
MAINTENANCE								
1	510000	Supervision & Engineering	0	40,564	40,564	0	26,131	26,131
1	511000	Structures	0	60,606	60,606	0	39,042	39,042
1	512000	Boiler Plant	0	352,204	352,204	0	226,890	226,890
1	513000	Electric Plant	0	12,671	12,671	0	8,163	8,163
1	514000	Miscellaneous Steam Plant	0	40,478	40,478	0	26,076	26,076
TOTAL STEAM POWER GENERATION EXP			0	6,196,125	6,196,125	0	3,991,543	3,991,543
TOTAL ELECTRIC REVENUE			69,554,605	24,914,981	94,469,586	43,856,054	16,050,230	59,906,284
TOTAL ELECTRIC REVENUE			69,554,605	24,914,981	94,469,586	43,856,054	16,050,230	59,906,284
EXPENSE								
STEAM POWER GENERATION EXPENSE:								
OPERATION								
1	500000	Supervision & Engineering	0	29,667	29,667	0	19,111	19,111
1	501000	Fuel	0	5,164,223	5,164,223	0	3,326,792	3,326,792
1	502000	Steam Expense	0	160,913	160,913	0	103,660	103,660
1	503000	Steam Purchased	0	0	0	0	0	0
1	505000	Electric Expense	0	124,573	124,573	0	80,250	80,250
1	506000	Miscellaneous Steam Power Generation Expense	0	209,860	209,860	0	135,192	135,192
1	507000	Rent	0	366	366	0	236	236
MAINTENANCE								
1	510000	Supervision & Engineering	0	40,564	40,564	0	26,131	26,131
1	511000	Structures	0	60,606	60,606	0	39,042	39,042
1	512000	Boiler Plant	0	352,204	352,204	0	226,890	226,890
1	513000	Electric Plant	0	12,671	12,671	0	8,163	8,163
1	514000	Miscellaneous Steam Plant	0	40,478	40,478	0	26,076	26,076
TOTAL STEAM POWER GENERATION EXP			0	6,196,125	6,196,125	0	3,991,543	3,991,543
TOTAL ELECTRIC REVENUE			69,554,605	24,914,981	94,469,586	43,856,054	16,050,230	59,906,284
TOTAL ELECTRIC REVENUE			69,554,605	24,914,981	94,469,586	43,856,054	16,050,230	59,906,284
EXPENSE								
STEAM POWER GENERATION EXPENSE:								
OPERATION								
1	500000	Supervision & Engineering	0	29,667	29,667	0	19,111	19,111
1	501000	Fuel	0	5,164,223	5,164,223	0	3,326,792	3,326,792
1	502000	Steam Expense	0	160,913	160,913	0	103,660	103,660
1	503000	Steam Purchased	0	0	0	0	0	0
1	505000	Electric Expense	0	124,573	124,573	0	80,250	80,250
1	506000	Miscellaneous Steam Power Generation Expense	0	209,860	209,860	0	135,192	135,192
1	507000	Rent	0	366	366	0	236	236
MAINTENANCE								
1	510000	Supervision & Engineering	0	40,564	40,564	0	26,131	26,131
1	511000	Structures	0	60,606	60,606	0	39,042	39,042
1	512000	Boiler Plant	0	352,204	352,204	0	226,890	226,890
1	513000	Electric Plant	0	12,671	12,671	0	8,163	8,163
1	514000	Miscellaneous Steam Plant	0	40,478	40,478	0	26,076	26,076
TOTAL STEAM POWER GENERATION EXP			0	6,196,125	6,196,125	0	3,991,543	3,991,543
TOTAL ELECTRIC REVENUE			69,554,605	24,914,981	94,469,586	43,856,054	16,050,230	59,906,284
TOTAL ELECTRIC REVENUE			69,554,605	24,914,981	94,469,586	43,856,054	16,050,230	59,906,284
EXPENSE								
STEAM POWER GENERATION EXPENSE:								
OPERATION								
1	500000	Supervision & Engineering	0	29,667	29,667	0	19,111	19,111
1	501000	Fuel	0	5,164,223	5,164,223	0	3,326,792	3,326,792
1	502000	Steam Expense	0	160,913	160,913	0	103,660	103,660
1	503000	Steam Purchased	0	0	0	0	0	0
1	505000	Electric Expense	0	124,573	124,573	0	80,250	80,250
1	506000	Miscellaneous Steam Power Generation Expense	0	209,860	209,860	0	135,192	135,192
1	507000	Rent	0	366	366	0	236	236
MAINTENANCE								
1	510000	Supervision & Engineering	0	40,564	40,564	0	26,131	26,131
1	511000	Structures	0	60,606	60,606	0	39,042	39,042
1	512000	Boiler Plant	0	352,204	352,204	0	226,890	226,890
1	513000	Electric Plant	0	12,671	12,671	0	8,163	8,163
1	514000	Miscellaneous Steam Plant	0	40,478	40,478	0	26,076	26,076
TOTAL STEAM POWER GENERATION EXP			0	6,196,125	6,196,125	0	3,991,543	3,991,543
TOTAL ELECTRIC REVENUE			69,554,605	24,914,981	94,469,586	43,856,054	16,050,230	59,906,284
TOTAL ELECTRIC REVENUE			69,554,605	24,914,981	94,469,586	43,856,054	16,050,230	59,906,284
EXPENSE								
STEAM POWER GENERATION EXPENSE:								
OPERATION								
1	500000	Supervision & Engineering	0	29,667	29,667	0	19,111	19,111
1	501000	Fuel	0	5,164,223	5,164,223	0	3,326,792	3,326,792
1	502000	Steam Expense	0	160,913	160,913	0	103,660	103,660
1	503000	Steam Purchased	0	0	0	0	0	0
1	505000	Electric Expense	0	124,573	124,573	0	80,250	80,250
1	506000	Miscellaneous Steam Power Generation Expense	0	209,860	209,860	0	135,192	135,192
1	507000	Rent	0	366	366	0	236	236
MAINTENANCE								
1	510000	Supervision & Engineering	0	40,564	40,564	0	26,131	26,131
1	511000	Structures	0	60,606	60,606	0	39,042	39,042
1	512000	Boiler Plant	0	352,204	352,204	0	226,890	226,890
1	513000	Electric Plant	0	12,671	12,671	0	8,163	8,163
1	514000	Miscellaneous Steam Plant	0	40,478	40,478	0	26,076	26,076
TOTAL STEAM POWER GENERATION EXP			0	6,196,125	6,196,125	0	3,991,543	3,991,543
TOTAL ELECTRIC REVENUE			69,554,605	24,914,981	94,469,586	43,856,054	16,050,230	59,906,284
TOTAL ELECTRIC REVENUE			69,554,605	24,914,981	94,469,586	43,856,054	16,050,230	59,906,284
EXPENSE								
STEAM POWER GENERATION EXPENSE:								
OPERATION								
1	500000	Supervision & Engineering	0	29,667	29,667	0	19,111	19,111
1	501000	Fuel	0	5,164,223	5,164,223	0	3,326,792	3,326,792
1	502000	Steam Expense	0	160,913	160,913	0	103,660	103,660
1	503000	Steam Purchased	0	0	0	0	0	0
1	505000	Electric Expense	0	124,573	124,573	0	80,250	80,250
1	506000	Miscellaneous Steam Power Generation Expense	0	209,860	209,860	0	135,192	135,192
1	507000	Rent	0	366	366	0	236	236
MAINTENANCE								
1	510000	Supervision & Engineering	0	40,564	40,564	0	26,131	26,131
1	511000	Structures	0	60,606	60,606	0	39,042	39,042
1	512000	Boiler Plant	0	352,204	352,204	0	226,890	226,890
1	513000	Electric Plant	0	12				

ELECTRIC OPERATING STATEMENT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	110,904	110,904	0	71,444	71,444	0	39,460	39,460
1	536000	Water for Power	0	73,889	73,889	0	47,599	47,599	0	26,290	26,290
1	537000	Hydraulic Expense	366,640	120,247	486,887	222,320	77,463	299,783	144,320	42,784	187,104
1	538000	Electric Expense	0	407,199	407,199	0	262,318	262,318	0	144,881	144,881
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	94,655	94,655	0	60,977	60,977	0	33,678	33,678
1	540000	Rent	30,057	53,382	83,439	0	34,389	34,389	30,057	18,993	49,050
MAINTENANCE											
1	541000	Supervision & Engineering	0	30,361	30,361	0	19,559	19,559	0	10,802	10,802
1	542000	Structures	0	20,983	20,983	0	13,517	13,517	0	7,466	7,466
1	543000	Reservoirs, Dams, & Waterways	0	14,822	14,822	0	9,548	9,548	0	5,274	5,274
1	544000	Electric Plant	0	177,688	177,688	0	114,467	114,467	0	63,221	63,221
1	545000	Miscellaneous Hydraulic Plant	0	18,068	18,068	0	11,639	11,639	0	6,429	6,429
TOTAL HYDRO POWER GENERATION EXP			396,697	1,122,198	1,518,895	222,320	722,920	945,240	174,377	399,278	573,655
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	143,649	143,649	0	92,539	92,539	0	51,110	51,110
1	547000	Fuel	0	12,158,862	12,158,862	0	7,832,739	7,832,739	0	4,326,123	4,326,123
1	548000	Generation Expense	0	169,056	169,056	0	108,906	108,906	0	60,150	60,150
1	549000	Miscellaneous Other Power Generation Expense	0	85,900	85,900	0	55,337	55,337	0	30,563	30,563
1	550000	Rent	0	-2,819	-2,819	0	-1,816	-1,816	0	-1,003	-1,003
MAINTENANCE											
1	551000	Supervision & Engineering	0	210,185	210,185	0	135,401	135,401	0	74,784	74,784
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	264,884	264,884	0	170,638	170,638	0	94,246	94,246
1	554000	Miscellaneous Other Power Generation Plant	0	1,383	1,383	0	891	891	0	492	492
TOTAL OTHER POWER GENERATION EXP			0	13,031,100	13,031,100	0	8,394,635	8,394,635	0	4,636,465	4,636,465
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,647,141	31,281,120	32,928,261	0	20,151,297	20,151,297	1,647,141	11,129,823	12,776,964
1	556000	System Control & Load Dispatching	0	37,273	37,273	0	24,011	24,011	0	13,262	13,262
E-557	557XXX	Other Expense	2,129,700	3,242,488	5,372,188	1,256,970	2,088,810	3,345,780	872,730	1,153,678	2,026,408
TOTAL OTHER POWER SUPPLY EXPENSE			3,776,841	34,560,881	38,337,722	1,256,970	22,264,118	23,521,088	2,519,871	12,296,763	14,816,634
TOTAL POWER PRODUCTION O&M EXP			4,173,538	54,910,304	59,083,842	1,479,290	35,373,216	36,852,506	2,694,248	19,537,088	22,231,336

ELECTRIC OPERATING STATEMENT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	19,084	138,138	157,222	13,184	88,988	102,172	5,900	49,150	55,050
1	561000	Load Dispatching	0	160,604	160,604	0	103,461	103,461	0	57,143	57,143
1	562000	Station Expense	0	18,364	18,364	0	11,830	11,830	0	6,534	6,534
1	563000	Overhead Line Expense	0	47,090	47,090	0	30,335	30,335	0	16,755	16,755
1	565000	Transmission of Electricity by Others	0	1,145,135	1,145,135	0	737,696	737,696	0	407,439	407,439
1	566000	Miscellaneous Transmission Expense	0	105,975	105,975	0	68,269	68,269	0	37,706	37,706
1	567000	Rent	0	17,464	17,464	0	11,250	11,250	0	6,214	6,214
MAINTENANCE											
1	568000	Supervision & Engineering	0	56,887	56,887	0	36,647	36,647	0	20,240	20,240
1	569000	Structures	0	-2,781	-2,781	0	-1,792	-1,792	0	-989	-989
1	570000	Station Equipment	0	138,171	138,171	0	89,010	89,010	0	49,161	49,161
1	571000	Overhead Lines	300	31,690	31,990	0	20,415	20,415	300	11,275	11,575
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	1,611	1,611	0	1,038	1,038	0	573	573
TOTAL TRANSMISSION OPERATING EXP			19,384	1,858,348	1,877,732	13,184	1,197,147	1,210,331	6,200	661,201	667,401
DEPRECIATION & AMORTIZATION											
1	403X40	Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,221,217	2,221,217	0	1,430,908	1,430,908	0	790,309	790,309
1	403X40	Depreciation Expense--Transmission Plant	0	777,300	777,300	0	500,737	500,737	0	276,563	276,563
1	404X30	Amortization of Limited-Term Plant	232	7,954	7,954	232	4,975	5,207	0	2,747	2,747
1	404X20	Amortization of Hydro Licensing Costs	0	28,133	28,133	0	18,123	18,123	0	10,010	10,010
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
1	404X10	Amortization of Citizens Utilities Organization Costs	0	0	0	0	0	0	0	0	0
1	404X60/70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
1	404X60	Amort of Leased Transportation Vehicles (C-AMT)	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407370	Amortization of Small Gen. Capital Costs	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	12,761	0	12,761	12,761	0	12,761	0	0	0
99	407400	Amortization of CCX Credits	-35,440	0	-35,440	0	0	0	-35,440	0	-35,440
99	407420	Amortization of CS2 Levelized Return	-8,498	0	-8,498	0	0	0	-8,498	0	-8,498
99	407450/499	Amortization of BPA Residential Exchange Credit	-308,140	0	-308,140	-215,776	0	-215,776	-92,364	0	-92,364
E-OTX		Taxes Other Than FIT--Prod & Trans	0	-158,053	-158,053	0	-101,818	-101,818	0	-56,235	-56,235
TOTAL DEPR/AMT/TAXES OTHER THEN FIT			-146,485	2,876,319	2,729,834	-7,185	1,852,925	1,845,740	-139,300	1,023,394	884,094
TOTAL PRODUCTION & TRANS EXPENSE			4,046,437	59,644,971	63,691,408	1,485,289	38,423,288	39,908,577	2,561,148	21,221,683	23,782,831

ELECTRIC OPERATING STATEMENT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	35,803	73,250	109,053	23,924	47,863	71,787	11,879	25,387	37,266
3	582000	Station Expense	50,922	0	50,922	32,571	0	32,571	18,351	0	18,351
3	583000	Overhead Line Expense	85,858	81,784	167,642	50,496	53,439	103,935	35,362	28,345	63,707
3	584000	Underground Line Expense	62,501	0	62,501	54,049	0	54,049	8,452	0	8,452
3	585000	Street Light & Signal System Operation Expense	17,246	0	17,246	6,494	0	6,494	10,752	0	10,752
3	586000	Meter Expense	78,096	0	78,096	81,537	0	81,537	-3,441	0	-3,441
3	587000	Customer Installations Expense	53,763	0	53,763	27,023	0	27,023	26,740	0	26,740
3	588000	Miscellaneous Distribution Expense	161,906	169,051	330,957	125,051	110,461	235,512	36,855	58,590	95,445
3	589000	Rent	0	37,659	37,659	0	24,607	24,607	0	13,052	13,052
MAINTENANCE:											
3	590000	Supervision & Engineering	46,185	132,439	178,624	31,577	86,538	118,115	14,608	45,901	60,509
3	591000	Structures	35,154	0	35,154	31,028	0	31,028	4,126	0	4,126
3	592000	Station Equipment	51,547	-2,864	48,683	37,365	-1,871	35,494	14,182	-993	13,189
3	593000	Overhead Lines	812,447	0	812,447	454,177	0	454,177	358,270	0	358,270
3	594000	Underground Lines	58,057	0	58,057	33,364	0	33,364	24,693	0	24,693
3	595000	Line Transformers	34,756	11,691	46,447	32,919	7,639	40,558	1,837	4,052	5,889
3	596000	Street Light & Signal System Maintenance Exp	50,462	0	50,462	43,182	0	43,182	7,280	0	7,280
3	597000	Meters	20,955	0	20,955	16,387	0	16,387	4,568	0	4,568
3	598000	Miscellaneous Distribution Expense	24,640	-2,333	22,307	16,788	-1,524	15,264	7,852	-809	7,043
TOTAL DISTRIBUTION OPERATING EXP											
99	403X50	Depreciation Expense--Distribution Plant	1,680,298	500,677	2,180,975	1,097,932	327,152	1,425,084	582,366	173,525	755,891
E-OTX		Taxes Other Than FIT--Distribution	2,120,945	0	2,120,945	1,353,431	0	1,353,431	767,514	0	767,514
		TOTAL DISTRIBUTION EXPENSES	2,102,863	0	2,102,863	2,305,940	0	2,305,940	-203,077	0	-203,077
			5,904,106	500,677	6,404,783	4,757,303	327,152	5,084,455	1,146,803	173,525	1,320,328
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	37,438	37,438	0	24,600	24,600	0	12,838	12,838
2	902000	Meter Reading Expenses	169,711	3,564	173,275	145,818	2,342	148,160	23,893	1,222	25,115
E-903	903XXX	Customer Records & Collection Expenses	94,155	478,386	572,541	65,465	312,056	377,521	28,690	166,330	195,020
2	904000	Uncollectible Accounts	0	211,458	211,458	0	138,945	138,945	0	72,513	72,513
2	905000	Misc Customer Accounts	0	10,427	10,427	0	6,851	6,851	0	3,576	3,576
TOTAL CUSTOMER ACCOUNTS EXPENSES											
			263,866	741,273	1,005,139	211,283	484,794	696,077	52,583	256,479	309,062
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXXX	Customer Assistance Expenses	1,680,568	50,408	1,730,976	1,318,405	33,122	1,351,527	362,163	17,286	379,449
2	909000	Advertising	6,932	-15,553	-8,621	5,578	-10,220	-4,642	1,354	-5,333	-3,979
2	910000	Misc Customer Service & Info Exp	0	8,879	8,879	0	5,834	5,834	0	3,045	3,045
TOTAL CUSTOMER SERVICE & INFO EXP											
			1,687,500	43,734	1,731,234	1,323,983	28,736	1,352,719	363,517	14,998	378,515

ELECTRIC OPERATING STATEMENT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-OPS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	911000	Supervision	0	0	0	0	0	0	0	0	0
2	912000	Demonstrating & Selling Expenses	1,262	38,021	39,283	0	24,983	24,983	1,262	13,038	14,300
2	913000	Advertising	0	-53,497	-53,497	0	-35,152	-35,152	0	-18,345	-18,345
2	916000	Miscellaneous Sales Expenses	17,497	0	17,497	17,497	0	17,497	0	0	0
		TOTAL SALES EXPENSES	18,759	-15,476	3,283	17,497	-10,169	7,328	1,262	-5,307	-4,045
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	17,509	2,044,232	2,061,741	11,317	1,342,979	1,354,296	6,192	701,253	707,445
4	921000	Office Supplies & Expenses	53	359,164	359,217	53	235,956	236,009	0	123,208	123,208
4	922000	Admin Exp Transferred--Credit	0	-4,397	-4,397	0	-2,889	-2,889	0	-1,508	-1,508
4	923000	Outside Services Employed	0	1,254,744	1,254,744	0	824,317	824,317	0	430,427	430,427
4	924000	Property Insurance Premium	0	98,705	98,705	0	64,845	64,845	0	33,860	33,860
4	925XXX	Injuries and Damages	0	219,667	219,667	0	144,312	144,312	0	75,355	75,355
4	926XXX	Employee Pensions and Benefits	28,280	48,729	77,009	20,881	32,013	52,894	7,399	16,716	24,115
4	927000	Franchise Requirements	150	0	150	0	0	0	150	0	150
1	928000	Regulatory Commission Expenses	177,011	259,542	436,553	100,782	167,197	267,979	76,229	92,345	168,574
4	930000	Miscellaneous General Expenses	71,710	279,278	350,988	68,800	183,474	252,274	2,910	95,804	98,714
4	931000	Rents	0	24,251	24,251	0	15,932	15,932	0	8,319	8,319
4	935000	Maintenance of General Plant	56,956	648,251	705,207	15,451	425,875	441,326	41,505	222,376	263,881
		TOTAL ADMIN & GEN OPERATING EXP	351,669	5,232,166	5,583,835	217,284	3,434,011	3,651,295	134,385	1,798,155	1,932,540
E-ADP		Depreciation Expense--General Plant	181,104	468,695	649,799	103,596	307,915	411,511	77,508	160,780	238,288
E-CAM		Amortization--Intangible Plant--Software	0	322,509	322,509	0	211,876	211,876	0	110,633	110,633
4		Amortization of Leasehold Imp (404X50)	0	618	618	0	406	406	0	212	212
		TOTAL ADMIN & GENERAL EXPENSES	532,773	6,023,988	6,556,761	320,880	3,954,208	4,275,088	211,893	2,069,780	2,281,673
		TOTAL EXPENSES BEFORE FIT	12,453,441	66,939,167	79,392,608	8,116,235	43,208,009	51,324,244	4,337,206	23,731,158	28,068,364
		NET OPERATING INCOME BEFORE FIT			15,076,978			8,582,040			6,494,938
E-FIT		FEDERAL INCOME TAX--Normal Accrual									
E-FIT		DEFERRED FEDERAL INCOME TAX									
		ELECTRIC NET OPERATING INCOME			12,187,199			7,104,493			5,082,706
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			64.420%			35.580%	
E-ALL	2	Number of Customers		100.000%			65.708%			34.292%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			65.342%			34.658%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			65.696%			34.304%	
E-ALL	12	Net Electric Plant		100.000%			63.292%			36.708%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF PURCHASED POWER COSTS	Report ID: E-555-1A
EXPENSES--ACCOUNT 0555	
For Month Ended December 31, 2008	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
1	555000	PURPA	0	20,244,745	0	13,041,665	0	7,203,080
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,647,141	0	0	0	1,647,141	0
1	555550	Exchanges - Non Monetary	0	12,349	0	7,955	0	4,394
1	555700	Bookout Purchases	0	10,950,693	0	7,054,436	0	3,896,257
1	555710	Intercompany Purchase	0	73,333	0	47,241	0	26,092
TOTAL ACCOUNT 0555			1,647,141	31,281,120	0	20,151,297	1,647,141	11,129,823
				32,928,261		20,151,297		12,776,964

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP
 EXPENSE--ACCOUNT 0557
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-557-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	440,748	440,748	0	283,930	283,930	0	156,818	156,818
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	2,765,474	2,765,474	0	1,781,518	1,781,518	0	983,956	983,956
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,171	19,171	0	10,589	10,589
99	557161	Unbilled Add-Ons	881,175	0	881,175	629,003	0	629,003	252,172	0	252,172
1	557170	Broker Fees - Power	0	6,506	6,506	0	4,191	4,191	0	2,315	2,315
1	557200	Nez Perce	68,227	0	68,227	41,460	0	41,460	26,767	0	26,767
99	557280	Washington ERM Deferred	-2,248,147	0	-2,248,147	-2,248,147	0	-2,248,147	0	0	0
99	557290	Washington ERM Amortization	2,834,654	0	2,834,654	2,834,654	0	2,834,654	0	0	0
99	557380	Idaho PCA Deferred	-1,317,769	0	-1,317,769	0	0	0	-1,317,769	0	-1,317,769
99	557390	Idaho PCA Amortization	1,911,560	0	1,911,560	0	0	0	1,911,560	0	1,911,560
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 0557			2,129,700	3,242,488	5,372,188	1,256,970	2,088,810	3,345,780	872,730	1,153,678	2,026,408

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 0903 For Month Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: E-903-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	94,155	383,931	478,086	65,465	252,273	317,738	28,690	131,658	160,348
12	903920	A/R Sold - Program Fees	0	25,908	25,908	0	16,398	16,398	0	9,510	9,510
12	903930	A/R Sold - Maturity Yield Fee	0	68,547	68,547	0	43,385	43,385	0	25,162	25,162
TOTAL ACCOUNT 0903			94,155	478,386	572,541	65,465	312,056	377,521	28,690	166,330	195,020

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.708%	34.292%
E-ALL	12	Net Electric Plant	100.000%	63.292%	36.708%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 0908
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			0	50,408	50,408	0	33,122	33,122	0	17,286	17,286
2	908000	Customer Assistance Expense									
99	908600	DSM Tariff Rider Expense Offset	1,298,021	0	1,298,021	1,075,826	0	1,075,826	222,195	0	222,195
99	908610	Limited Income Tax Refund Program	44,713	0	44,713	44,713	0	44,713	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	231,143	0	231,143	197,866	0	197,866	33,277	0	33,277
99	908990	DSM Amortization	106,691	0	106,691	0	0	0	106,691	0	106,691
TOTAL ACCOUNT 0908			1,680,568	50,408	1,730,976	1,318,405	33,122	1,351,527	362,163	17,286	379,449

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

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.708%	34.292%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: E-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	94,469,586	59,906,284	34,563,302
E-OPS	Operating & Maintenance Expense	71,466,040	45,195,340	26,270,700
E-OPS	Book Depreciation & Amortization	5,981,758	3,924,782	2,056,976
E-OTX	Taxes Other than FIT	1,944,810	2,204,122	-259,312
	Net Operating Income Before FIT	15,076,978	8,582,040	6,494,938
E-INT	Less: Monthly Interest Expense	4,484,683	2,831,738	1,652,945
E-SCM	Add: Schedule M Additions	-15,967,116	-10,873,943	-5,093,173
E-SCM	Less: Schedule M Deductions	68,548,019	44,169,716	24,378,303
	Taxable Net Operating Income	-73,922,840	-49,293,357	-24,629,483
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	-25,872,994	-17,252,675	-8,620,319
1	Production Tax Credit	(298,979)	(192,602)	(106,377)
	Total Net Federal Income Tax	-26,171,973	-17,445,277	-8,726,696
E-DTE	Deferred FIT	29,061,752	18,922,824	10,138,928
	Total Net FIT/Deferred FIT	2,889,779	1,477,547	1,412,232
ALLOCATION RATIOS:				
E-ALL	1 Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	99 Not Allocated	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 E-SCM-1A

Ref/Basis	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
	Schedule M Additions:							
12	997001 Contributions In Aid of Construction	0	331,946	0	331,946	0	210,095	210,095
2	997002 Injuries and Damages	0	-35,000	0	-35,000	0	-22,998	-22,998
12	997003 Salvage	0	-917,483	0	-917,483	0	-580,693	-580,693
99	997004 Boulder Park Write Off	-8,607	0	-8,607	0	0	0	-8,607
4	997005 FAS106 Current Retiree Medical Accrual	0	181,849	0	181,849	0	119,468	119,468
4	997006 Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0
99	997007 Idaho PCA	593,791	0	593,791	0	0	0	593,791
99	997008 Idaho DSM Book Amortization	106,691	0	106,691	0	0	0	106,691
1	997009 Rathdrum Turbine Lease	0	-2,819	0	-2,819	0	-1,816	-1,816
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	18,394	0	18,394	0	12,084	12,084
12	997016 Redemption Expense Amortization	0	118,169	0	118,169	0	74,792	74,792
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	0	0	204,169	204,169
99	997018 DSM Tariff Rider	-655,597	0	-655,597	0	-420,759	-420,759	-234,838
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	5,130	0	5,130	0	3,060	3,060	2,070
4	997020 FAS87 Current Pension Accrual	0	-23,226,270	0	-23,226,270	0	-15,258,730	-15,258,730
99	997021 Wartsilla Generators Amortization	12,761	0	12,761	0	0	0	12,761
4	997022 Sale Leaseback of General Office Building	0	0	0	0	0	0	0
1	997023 Wood Power Buyout (Idaho Only)	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	-11,216	0	-11,216	0	-11,216	0	-11,216
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	19,084	0	19,084	0	13,184	0	5,900
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	0	20,881	0	7,399
12	997032 Interest Rate Swaps	0	104,100	0	104,100	0	65,887	65,887
99	997033 BPA Residential Exchange	-259,299	0	-259,299	0	-180,760	0	-78,539
99	997034 Montana Hydro Settlement	-316,807	0	-316,807	0	-224,040	0	-92,767
2	997066 Miscellaneous Schedule M Additions	0	573,937	0	573,937	0	377,123	377,123
99	997064 Chicago Climate Exchange	-32,162	0	-32,162	0	0	0	-32,162
99	997065 Amortization - Unbilled Revenue Add-Ins	1,063,114	0	1,063,114	0	791,482	0	271,632
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,310,535	3,826,194	1,459,904	2,474,940	850,631	1,351,254	2,201,885
	TOTAL SCHEDULE M ADDITIONS	3,059,867	-19,026,983	1,655,905	-12,529,848	1,403,962	-6,497,135	-5,093,173

ELECTRIC SCHEDULE M ITEMS
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-SCM-1A

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:										
1	997041 Rathdrum Turbine Lease, Tax	0	319,662	319,662	0	205,926	205,926	0	113,736	113,736
99	997043 Washington Deferred Power Costs	-586,507	0	-586,507	-586,507	0	-586,507	0	0	0
1	997044 Non-Monetary Power Costs	0	-12,349	-12,349	0	-7,955	-7,955	0	-4,394	-4,394
1	997045 Section 199 Manufacturing Deduction	0	-515,484	-515,484	0	-332,075	-332,075	0	-183,409	-183,409
4	997046 Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834	-26,767	0	-26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-17,263	0	-17,263	0	0	0	-17,263	0	-17,263
12	997048 AFUDC	0	0	0	0	0	0	0	0	0
11	997049 Tax Depreciation	0	43,439,084	43,439,084	0	27,851,403	27,851,403	0	15,587,681	15,587,681
99	997050 CS2 Levelized Return	8,498	0	8,498	0	0	0	8,498	0	8,498
99	997051 Wind Generation AFUDC - ID	35,194	0	35,194	0	0	0	35,194	0	35,194
99	997058 Colstrip Settlement - ID	-654,239	0	-654,239	0	0	0	-654,239	0	-654,239
99	997059 Colstrip Settlement - WA	-1,193,370	0	-1,193,370	-1,193,370	0	-1,193,370	0	0	0
4	997062 Gain on Sale of Office Bldg	0	16,341	16,341	0	10,735	10,735	0	5,606	5,606
4	997063 CDA Lake Settlement	0	27,733,385	27,733,385	0	18,219,725	18,219,725	0	9,513,660	9,513,660
TOTAL SCHEDULE M DEDUCTIONS		-2,432,620	70,980,639	68,548,019	-1,778,043	45,947,759	44,169,716	-654,577	25,032,880	24,378,303

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	2	Number of Customers	100.000%	65.708%	34.292%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.342%	34.658%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.540%	38.460%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.116%	35.884%
E-ALL	12	Net Electric Plant	100.000%	63.292%	36.708%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC	Report ID: E-DTE-1A
For Month Ended December 31, 2008	
Average of Monthly Averages Basis	

Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		30,284,954	10,608,819
99	410100	Deferred Federal Income Tax Expense - Washington		-338,747	0
99	410100	Deferred Federal Income Tax Expense - Idaho		-333,760	-333,760
		Sub-Total		29,612,447	10,275,059
14	411100	Deferred Federal Income Tax Expense - Allocated		-149,345	-52,316
99	411100	Deferred Federal Income Tax Expense - Washington		-317,535	0
99	411100	Deferred Federal Income Tax Expense - Idaho		-83,815	-83,815
		Sub-Total		-550,695	-136,131
Total Deferred Federal Income Tax Expense				29,061,752	10,138,928

E-ALL	14	Net Allocated Schedule M's	100.000%	64.970%	35.030%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: E-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio		6.547%	52.06%
3	Cost of Debt		3.516%	6.919%
	Total Weighted Cost			3.602%
E-APL	Net Rate Base	1,517,139,069	966,463,424	550,675,645
	Interest Deduction for FIT Calculation	53,816,191	33,980,854	19,835,337

- 1 From last WA GRC (UE-080416)
- 2 From last ID GRC (AVU-E-08-1)
- 3 Debt Cost from Treasury

TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-OTX-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****		*****		*****		*****	
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION							
1	408130 State Excise Tax	0	9,785	9,785	0	6,303	6,303
1	408140 State Kwh Generation Tax	0	115,034	115,034	0	74,105	74,105
1	408150 R&P Property Tax--Production	0	195,736	195,736	0	126,093	126,093
1	408180 R&P Property Tax--Transmission	0	160,837	160,837	0	103,611	103,611
1	409100 State Income Tax--Montana & Oregon	0	-639,445	-639,445	0	-411,930	-411,930
	TOTAL PRODUCTION & TRANSMISSION	0	-158,053	-158,053	0	-101,818	-101,818
DISTRIBUTION							
99	408110 State Excise Tax	1,417,186	0	1,417,186	1,417,186	0	1,417,186
99	408120 Municipal Occupation & License Tax	1,535,664	0	1,535,664	1,272,254	0	1,272,254
99	408160 Miscellaneous State or Local Tax--WA & ID	24,456	0	24,456	0	0	0
99	408170 R&P Property Tax--Distribution	-259,734	0	-259,734	-383,500	0	-383,500
99	409100 State Income Tax--Idaho	-614,709	0	-614,709	0	0	0
	TOTAL DISTRIBUTION	2,102,863	0	2,102,863	2,305,940	0	2,305,940
	TOTAL TAXES OTHER THAN FIT	2,102,863	-158,053	1,944,810	2,305,940	-101,818	2,204,122

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	301000	Organization	0	0	0	0	0	0	0	0	0
1	302000	Franchises & Consents	10,344	15,259,132	15,269,476	10,344	9,829,933	9,840,277	0	5,429,199	5,429,199
1	303000	Misc Intangible Plant	153,179	2,073,449	2,226,628	153,179	1,335,716	1,488,895	0	737,733	737,733
4	C-IPL	Misc Intangible Plant	0	153,543	153,543	0	100,872	100,872	0	52,671	52,671
4	C-IPL	Misc Intangible P1t-Mainframe Software (303100)	0	12,315,238	12,315,238	0	8,090,619	8,090,619	0	4,224,619	4,224,619
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,430,847	7,430,847	0	4,881,769	4,881,769	0	2,549,078	2,549,078
		TOTAL INTANGIBLE PLANT	163,523	37,232,209	37,395,732	163,523	24,238,909	24,402,432	0	12,993,300	12,993,300
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,231,906	2,231,906	0	1,437,794	1,437,794	0	794,112	794,112
1	311XXX	Structures & Improvements	0	124,920,043	124,920,043	0	80,473,492	80,473,492	0	44,446,551	44,446,551
1	312000	Boiler Plant	0	162,994,960	162,994,960	0	105,001,353	105,001,353	0	57,993,607	57,993,607
1	314000	Turbogenerator Units	0	47,990,290	47,990,290	0	30,915,345	30,915,345	0	17,074,945	17,074,945
1	315000	Accessory Electric Equipment	0	26,367,776	26,367,776	0	16,986,121	16,986,121	0	9,381,655	9,381,655
1	316000	Miscellaneous Power Plant Equipment	0	15,474,294	15,474,294	0	9,968,540	9,968,540	0	5,505,754	5,505,754
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL STEAM PRODUCTION PLANT	0	379,979,269	379,979,269	0	244,782,645	244,782,645	0	135,196,624	135,196,624
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	55,753,138	55,753,138	0	35,916,171	35,916,171	0	19,836,967	19,836,967
1	331XXX	Structures & Improvements	0	39,895,954	39,895,954	0	25,700,974	25,700,974	0	14,194,980	14,194,980
1	332XXX	Reservoirs, Dams, & Waterways	0	114,914,186	114,914,186	0	74,027,719	74,027,719	0	40,886,467	40,886,467
1	333000	Waterwheels, Turbines, & Generators	0	123,875,228	123,875,228	0	79,800,422	79,800,422	0	44,074,806	44,074,806
1	334000	Accessory Electric Equipment	0	31,432,274	31,432,274	0	20,248,671	20,248,671	0	11,183,603	11,183,603
1	335XXX	Miscellaneous Power Plant Equipment	0	6,288,495	6,288,495	0	4,051,048	4,051,048	0	2,237,447	2,237,447
1	336000	Roads, Railroads, & Bridges	0	1,995,563	1,999,563	0	1,288,118	1,288,118	0	711,445	711,445
		TOTAL HYDRAULIC PRODUCTION PLANT	0	374,158,838	374,158,838	0	241,033,123	241,033,123	0	133,125,715	133,125,715
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	565,321	565,321	0	312,234	312,234
1	341000	Structures & Improvements	0	15,617,418	15,617,418	0	10,060,741	10,060,741	0	5,556,677	5,556,677
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,680	21,064,680	0	13,569,867	13,569,867	0	7,494,813	7,494,813
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,093,022	14,093,022	0	7,783,758	7,783,758
1	344000	Generators	0	197,970,463	197,970,463	0	127,532,572	127,532,572	0	70,437,891	70,437,891
1	345000	Accessory Electric Equipment	0	15,830,171	15,830,171	0	10,197,796	10,197,796	0	5,632,375	5,632,375
1	346000	Miscellaneous Power Plant Equipment	0	1,344,105	1,344,105	0	865,872	865,872	0	478,233	478,233
1	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL OTHER PRODUCTION PLANT	0	274,581,172	274,581,172	0	176,885,191	176,885,191	0	97,695,981	97,695,981
99		TOTAL PRODUCTION PLANT	0	1,028,719,279	1,028,719,279	0	662,700,959	662,700,959	0	366,018,320	366,018,320

ELECTRIC UTILITY PLANT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	15,015,432	15,015,432	0	9,672,941	9,672,941	0	5,342,491	5,342,491
1	352XXX	Structures & Improvements	0	15,715,627	15,715,627	0	10,124,007	10,124,007	0	5,591,620	5,591,620
1	353000	Station Equipment	0	172,583,434	172,583,434	0	111,178,248	111,178,248	0	61,405,186	61,405,186
1	354000	Towers & Fixtures	0	17,098,313	17,098,313	0	11,014,733	11,014,733	0	6,083,580	6,083,580
1	355000	Poles & Fixtures	0	128,260,480	128,260,480	0	82,625,401	82,625,401	0	45,635,079	45,635,079
1	356000	Overhead Conductors & Devices	0	103,694,564	103,694,564	0	66,800,038	66,800,038	0	36,894,526	36,894,526
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,678,455	1,678,455	0	927,033	927,033
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,501,032	1,501,032	0	829,040	829,040
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,206,101	1,206,101	0	666,145	666,145
		TOTAL TRANSMISSION PLANT	0	459,175,656	459,175,656	0	295,800,956	295,800,956	0	163,374,700	163,374,700
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,072,027	0	4,072,027	3,104,160	0	3,104,160	967,867	0	967,867
99	360400	Land Easements	175,081	0	175,081	122,557	0	122,557	52,524	0	52,524
99	361000	Structures & Improvements	12,244,248	0	12,244,248	9,019,644	0	9,019,644	3,224,604	0	3,224,604
99	362000	Station Equipment	85,974,648	0	85,974,648	55,701,187	0	55,701,187	30,273,461	0	30,273,461
99	364000	Poles, Towers, & Fixtures	195,991,724	0	195,991,724	118,936,925	0	118,936,925	77,054,799	0	77,054,799
99	365000	Overhead Conductors & Devices	128,636,481	0	128,636,481	76,021,937	0	76,021,937	52,614,544	0	52,614,544
99	366000	Underground Conduit	71,187,761	0	71,187,761	43,760,264	0	43,760,264	27,427,497	0	27,427,497
99	367000	Underground Conductors & Devices	115,101,869	0	115,101,869	73,430,814	0	73,430,814	41,671,055	0	41,671,055
99	368000	Line Transformers	159,204,919	0	159,204,919	102,051,813	0	102,051,813	57,153,106	0	57,153,106
99	369XXX	Services	109,858,571	0	109,858,571	67,687,597	0	67,687,597	42,170,974	0	42,170,974
99	370000	Meters	34,581,865	0	34,581,865	15,944,989	0	15,944,989	18,636,876	0	18,636,876
99	373XXX	Street Light & Signal Systems	27,698,125	0	27,698,125	15,336,288	0	15,336,288	12,361,837	0	12,361,837
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	944,727,319	0	944,727,319	581,118,175	0	581,118,175	363,609,144	0	363,609,144
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	820,284	1,831,377	2,651,661	372,436	1,203,141	1,575,577	447,848	628,236	1,076,084
4	390XXX	Structures & Improvements	6,188,584	25,465,682	31,654,266	1,695,050	16,729,934	18,424,984	4,493,534	8,735,748	13,229,282
4	391XXX	Office Furniture & Equipment	0	21,232,764	21,232,764	0	13,949,077	13,949,077	0	7,283,687	7,283,687
4	392XXX	Transportation Equipment	6,453,855	4,520,535	10,974,390	4,729,015	2,969,811	7,698,826	1,724,840	1,550,724	3,275,564
4	393000	Stores Equipment	330,203	803,901	1,134,104	127,834	528,131	655,965	202,369	275,770	478,139
4	394000	Tools, Shop & Garage Equipment	1,772,669	2,985,441	4,758,110	1,328,731	1,961,315	3,290,046	443,938	1,024,126	1,468,064
4	395000	Laboratory Equipment	545,156	2,323,181	2,868,337	314,381	1,840,618	2,300,775	230,775	796,944	1,027,719
4	396XXX	Power Operated Equipment	16,695,695	6,553,964	23,049,659	10,672,182	4,174,300	14,846,482	6,023,513	2,179,664	8,203,177
4	397XXX	Communications Equipment	9,013,559	40,164,322	49,177,861	5,485,435	26,386,353	31,871,788	3,528,104	13,777,969	17,306,073
4	398000	Miscellaneous Equipment	9,570	407,633	417,203	3,015	267,799	270,814	6,555	139,834	146,389
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	41,829,555	106,088,800	147,918,355	24,728,079	69,696,098	94,424,177	17,101,476	36,392,702	53,494,178
TOTAL PLANT IN SERVICE											
99	107XXX	CONSTRUCTION WORK IN PROGRESS	986,720,397	1,631,215,944	2,617,936,341	606,009,777	1,052,436,922	1,658,446,699	380,710,620	578,779,022	959,489,642
		GROSS ELECTRIC PLANT	986,720,397	1,631,215,944	2,617,936,341	606,009,777	1,052,436,922	1,658,446,699	380,710,620	578,779,022	959,489,642

ELECTRIC UTILITY PLANT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	244,155,963	244,155,963	0	157,285,271	157,285,271	0	86,870,692	86,870,692
1	108000	Hydro Production Plant	0	90,732,274	90,732,274	0	58,449,731	58,449,731	0	32,282,543	32,282,543
1	108X03	Other Production Plant	0	45,966,851	45,966,851	0	29,611,845	29,611,845	0	16,355,006	16,355,006
1	108X04	Transmission Plant	0	151,272,076	151,272,076	0	97,449,471	97,449,471	0	53,822,605	53,822,605
E-ADP	108X05	Distribution Plant	287,137,992	0	287,137,992	176,440,553	0	176,440,553	110,697,439	0	110,697,439
E-ADP	108X06	General Plant - Non-Transportation	14,181,211	40,929,977	55,111,188	8,054,500	26,889,358	34,943,858	6,126,711	14,040,619	20,167,330
E-ADP	108X07	General Plant - Transportation	3,739,010	2,618,987	6,357,997	2,739,724	1,720,570	4,460,294	999,286	898,417	1,897,703
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-215,892	-215,892	0	-139,078	-139,078	0	-76,814	-76,814
TOTAL ACCUMULATED DEPRECIATION			305,058,213	575,460,236	880,518,449	187,234,777	371,267,168	558,501,945	117,823,436	204,193,068	322,016,504
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	11,041	3,534,301	3,545,342	11,041	2,276,797	2,287,838	0	1,257,504	1,257,504
4	111X60	Leased Transportation Equipment	0	0	0	0	0	0	0	0	0
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	284	110,962	0	148	148
4	111X06	Leasehold Improvements (From Report C-AAM)	0	72,448	72,448	0	47,595	47,595	0	24,853	24,853
E-CAM	111X08	Intangible Plant-Computer Software	0	8,609,439	8,609,439	0	5,656,057	5,656,057	0	2,953,382	2,953,382
TOTAL ACCUMULATED AMORTIZATION			121,719	12,216,620	12,338,339	121,719	7,980,733	8,102,452	0	4,235,887	4,235,887
NET ELECTRIC UTILITY PLANT			681,540,465	1,043,539,088	1,725,079,553	418,653,281	673,189,021	1,091,842,302	262,887,184	370,350,067	633,237,251

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

NOTE 1 - Asset Recovery Obligation Accounts 317000, 347000, 374000 and 399100 are automatically eliminated, however, the Accumulated Depreciation has to be removed manually.

ADJUSTMENTS TO NET ELECTRIC UTIL PLT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 E-APL-1A

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	681,540,465	1,043,539,088	1,725,079,553	418,653,281	673,189,021	1,091,842,302	262,887,184	370,350,067	633,237,251
ADJUSTMENTS:										
ACCUMULATED DEFERRED INCOME TAX:										
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	CIAC-- Distribution Plant (190610)	12,392,261	0	12,392,261	7,854,443	0	7,854,443	4,537,818	0	4,537,818
4	Deferred Gain on Sale of General Office (190850)	0	208,763	208,763	0	137,149	137,149	0	71,614	71,614
12	Deferred F.I.T. - Plant In Service (282900)	0	-237,274,633	-237,274,633	0	-150,175,861	-150,175,861	0	-87,098,772	-87,098,772
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-8,523,605	-8,523,605	0	-5,599,668	-5,599,668	0	-2,923,937	-2,923,937
99	ADFIT - Boulder Park Idaho Write Off (190040)	665,740	0	665,740	0	0	0	665,740	0	665,740
99	ADFIT - MT Lease Payments (283365)	-962,121	0	-962,121	0	0	0	-962,121	0	-962,121
12	Electric portion of Bond Redemptions (283850)	0	-3,056,991	-3,056,991	0	-1,934,831	-1,934,831	0	-1,122,160	-1,122,160
1	Colstrip PCB (283200)	0	-649,506	-649,506	0	-418,412	-418,412	0	-231,094	-231,094
	TOTAL ACCUM DEFERRED INCOME TAX	12,095,880	-249,295,972	-237,200,092	7,854,443	-157,991,623	-150,137,180	4,241,437	-91,304,349	-87,062,912
OTHER ADJUSTMENTS:										
99	Kettle Falls Disallowed Plant (101003)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,420,448	0	5,420,448	3,890,591	0	3,890,591	1,529,857	0	1,529,857
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	Boulder Park Disallowed Accumulated Depr (108050)	697,886	0	697,886	0	0	0	697,886	0	697,886
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	1,337,111	0	1,337,111	0	0	0	1,337,111	0	1,337,111
99	Invest in Exchange Power (124900, 124930)	26,235,354	0	26,235,354	26,235,354	0	26,235,354	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	-2,174,904	0	-2,174,904	-697,019	0	-697,019	-1,477,885	0	-1,477,885
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,917,733	0	-1,917,733	1,917,733	0	1,917,733
99	Interest accrued on PGE Ratebase Credit - Washington	1,775,677	0	1,775,677	1,775,677	0	1,775,677	0	0	0
99	Montana Riverbed Settlement (186360)	2,748,918	0	2,748,918	0	0	0	2,748,918	0	2,748,918
99	Nez Perce Settlement - Idaho (186800)	194,981	0	194,981	0	0	0	194,981	0	194,981
4	Gain on Sale of General Office Bldg (253850)	0	-596,447	-596,447	0	-391,842	-391,842	0	-204,605	-204,605
	TOTAL OTHER ADJUSTMENTS	29,856,055	-596,447	29,259,608	25,150,144	-391,842	24,758,302	4,705,911	-204,605	4,501,306
	NET RATE BASE	723,492,400	793,646,669	1,517,139,069	451,657,868	514,805,556	966,463,424	271,834,532	278,841,113	550,675,645

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.420%	35.580%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%
E-ALL	12	Net Electric Plant	100.000%	63.292%	36.708%
E-ALL	13	Net Electric General Plant	100.000%	63.644%	36.356%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 C-AMT-1A

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	275,727	198,413	52,884	24,429
8	Utility 7	0	0	0	0
9	Utility 8	809	640	169	0
	Utility 9				
	TOTAL	276,536	199,053	53,053	24,429
7	404X32 PC Software	138,092	99,371	26,486	12,235
8	Utility 7	7,148	0	4,872	2,276
9	Utility 8	0	0	0	0
	Utility 9				
	TOTAL	145,240	99,371	31,358	14,511
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
7	404X60 Leased Transportation Vehicles	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\WWP Gas\WPNG 4-Factor	71.960%	19.180%	8.860%
G-ALL	8	WWP Gas\WPNG Gas 4-Factor	0.000%	68.157%	31.843%
G-ALL	9	Elec\WWP Gas 4-Factor	79.122%	20.878%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	498,621	358,808	95,636	44,178
8	Utility 8	10,465	0	7,133	3,332
9	Utility 9	56,484	44,691	11,793	0
9	Utility 9 - Washington	6,859	5,427	1,432	0
9	Utility 9 - Idaho	21,165	16,746	4,419	0
		593,594	425,672	120,413	47,510
7	403X70 Utility 7	158	114	30	14
8	Utility 8	0	0	0	0
9	Utility 9	1,119	885	234	0
		1,277	999	264	14
		TOTAL ACCOUNT 403			

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT		Report ID: C-GPL-1A		***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****													
For Month Ended December 31, 2008		Average of Monthly Averages Basis		Direct - Wa		Direct - Idaho		Allocated		Total		Direct - Oregon		Allocated		Total	
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total			
389XXX Land & Land Rights																	
99	Utility 0		124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0	0	0	0
99	Utility 1		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 2		260,130	0	0	0	0	0	0	0	0	260,130	0	260,130	0	0	0
7	Utility 7		2,223,655	0	0	1,600,142	1,600,142	0	0	0	0	0	426,497	197,016	0	0	0
8	Utility 8		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa		470,711	372,436	0	0	372,436	98,275	0	0	0	0	0	0	0	0	0
9	Utility 9 - Idaho		437,225	0	345,941	0	345,941	0	91,284	0	91,284	0	0	0	0	0	0
9	Utility 9 - Allocated		263,468	0	0	208,461	208,461	0	0	0	55,007	0	0	0	0	0	0
TOTAL ACCOUNT			3,779,870	372,436	447,848	1,831,377	2,651,661	98,275	91,284	481,504	671,063	260,130	197,016	457,146			
390XXX Structures & Improvements																	
99	Utility 0		2,174,744	450,428	1,125,864	598,452	2,174,744	0	0	0	0	0	0	0	0	0	0
99	Utility 1		849,802	0	0	0	0	849,802	0	0	0	0	0	0	0	0	0
99	Utility 2		2,720,803	0	0	0	0	0	0	0	0	2,720,803	0	2,720,803	0	0	0
7	Utility 7		30,617,601	0	0	22,032,426	22,032,426	0	0	0	5,872,456	0	0	2,712,719	0	0	0
8	Utility 8		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa		1,573,041	1,244,622	0	0	1,244,622	328,419	0	0	0	0	0	0	0	0	0
9	Utility 9 - Idaho		4,256,301	0	3,367,670	0	3,367,670	0	888,631	0	888,631	0	0	0	0	0	0
9	Utility 9 - Allocated		3,582,827	0	0	2,834,804	2,834,804	0	0	0	748,023	0	0	0	0	0	0
TOTAL ACCOUNT			45,775,119	1,695,050	4,493,534	25,465,682	31,654,266	1,178,221	888,631	6,620,479	8,687,331	2,720,803	2,712,719	5,433,522			
391XXX Office Furniture & Equipment																	
99	Utility 0		779,357	0	0	779,357	779,357	0	0	0	0	0	0	0	0	0	0
99	Utility 1		0	0	0	0	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
7	Utility 7		28,423,301	0	0	20,453,407	20,453,407	0	0	0	5,451,589	0	0	2,518,304	0	0	0
8	Utility 8		378,871	0	0	0	0	0	0	0	258,227	0	0	120,644	0	0	0
9	Utility 9 - Wa		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Idaho		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Allocated		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT			29,581,529	0	0	21,232,764	21,232,764	0	0	5,709,816	5,709,816	0	2,638,948	2,638,948			
392XXX Transportation Equipment																	
99	Utility 0		9,372,979	4,118,150	1,349,413	3,905,416	9,372,979	0	0	0	0	0	0	0	0	0	0
99	Utility 1		3,867,425	0	0	0	0	2,566,470	904,619	396,336	3,867,425	0	0	0	0	0	0
99	Utility 2		1,815,566	0	0	0	0	0	0	0	0	1,815,566	0	1,815,566	0	0	0
7	Utility 7		142,511	0	0	102,551	102,551	0	0	0	27,334	0	0	12,626	0	0	0
8	Utility 8		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa		772,055	610,865	0	0	610,865	161,190	0	0	161,190	0	0	0	0	0	0
9	Utility 9 - Idaho		474,491	0	375,427	0	375,427	0	99,064	0	99,064	0	0	0	0	0	0
9	Utility 9 - Allocated		647,820	0	0	512,568	512,568	0	0	135,252	135,252	0	0	0	0	0	0
TOTAL ACCOUNT			17,092,847	4,729,015	1,724,840	4,520,535	10,974,390	2,722,660	1,003,683	558,922	4,290,265	1,815,566	12,626	1,828,192			

COMMON GENERAL PLANT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

Ref/Basis	Account	Description	ELECTRIC		GAS NORTH		OREGON GAS	
			Direct - Wa	Direct - Idaho	Direct - Idaho	Direct - Oregon	Allocated	Allocated
			Total	Total	Total	Total	Total	Total
99	393000	Stores Equipment						
99		Utility 0	353,106	353,106	0	0	0	0
99		Utility 1	84,271	0	84,271	0	0	0
99		Utility 2	57,623	0	0	57,623	0	57,623
7		Utility 7	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0
9		Utility 9 - Wa	140,907	111,488	29,419	0	0	0
9		Utility 9 - Idaho	227,404	179,927	47,477	0	0	0
9		Utility 9 - Allocated	618,770	489,583	0	129,187	0	0
		TOTAL ACCOUNT	1,482,081	1,134,104	113,690	47,477	57,623	57,623
99	394000	Tools, Shop, & Garage Equipment						
99		Utility 0	3,364,743	3,364,743	0	0	0	0
99		Utility 1	1,879,708	0	994,609	457,115	427,984	1,879,708
99		Utility 2	986,981	0	0	0	0	986,981
7		Utility 7	1,572,213	1,131,364	0	0	0	139,298
8		Utility 8	800,986	0	0	0	0	255,058
9		Utility 9 - Wa	44,310	35,059	9,251	0	0	0
9		Utility 9 - Idaho	9,540	7,548	0	1,992	0	0
9		Utility 9 - Allocated	277,288	219,396	0	57,892	0	0
		TOTAL ACCOUNT	8,935,769	4,758,110	1,003,860	459,107	1,333,354	394,356
99	395000	Laboratory Equipment						
99		Utility 0	2,236,235	2,236,235	0	0	0	0
99		Utility 1	435,964	0	141,874	46,270	247,820	435,964
99		Utility 2	308,549	0	0	0	0	308,549
7		Utility 7	285,166	205,205	0	0	54,695	54,695
8		Utility 8	12,893	0	0	0	8,787	8,787
9		Utility 9 - Wa	33,516	26,519	6,997	0	0	6,997
9		Utility 9 - Idaho	10,699	8,465	0	2,234	0	2,234
9		Utility 9 - Allocated	495,327	391,913	0	103,414	0	0
		TOTAL ACCOUNT	3,818,349	2,868,337	148,871	48,504	414,716	308,549
99	396XXX	Power Operated Equipment						
99		Utility 0	21,732,710	21,732,710	0	0	0	0
99		Utility 1	3,719,559	0	2,588,383	763,032	368,144	3,719,559
99		Utility 2	43,834	0	0	0	0	43,834
7		Utility 7	554,036	398,684	0	0	106,264	106,264
8		Utility 8	0	0	0	0	0	0
9		Utility 9 - Wa	316,068	250,079	65,989	0	0	65,989
9		Utility 9 - Idaho	341,515	270,213	0	71,302	0	71,302
9		Utility 9 - Allocated	502,987	397,973	0	105,014	0	105,014
		TOTAL ACCOUNT	27,210,709	23,049,659	2,654,372	834,334	579,422	49,088
								92,922

COMMON GENERAL PLANT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
99	397XXX	Communication Equipment	36,356,150	5,127,563	1,914,130	29,314,457	36,356,150	0	0	0	0	0	0	0
99		Utility 0	646,350	0	0	0	646,350	368,319	278,031	0	646,350	0	0	0
99		Utility 1	483,952	0	0	0	483,952	0	0	0	483,952	0	0	0
7		Utility 2	6,962,771	0	0	5,010,410	5,010,410	0	0	1,335,459	1,335,459	0	616,902	483,952
8		Utility 7	928,367	0	0	0	928,367	0	0	632,747	632,747	0	295,620	616,902
9		Utility 8	452,304	357,872	0	0	357,872	94,432	0	0	94,432	0	0	0
9		Utility 9 - Wa	2,039,855	0	1,613,974	0	1,613,974	0	425,881	0	425,881	0	0	0
9		Utility 9 - Idaho	7,380,318	0	0	5,839,455	5,839,455	0	0	1,540,863	1,540,863	0	0	0
9		Utility 9 - Allocated	55,250,067	5,485,435	3,528,104	40,164,322	49,177,861	462,751	703,912	3,509,069	4,675,732	483,952	912,522	1,396,474
TOTAL ACCOUNT														
99	398000	Miscellaneous Equipment	3,334	0	2,542	792	3,334	0	0	0	0	0	0	0
99		Utility 0	15,666	0	0	0	15,666	0	0	15,666	15,666	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 2	554,975	0	0	399,360	399,360	0	0	106,444	106,444	0	49,171	49,171
8		Utility 7	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
9		Utility 9 - Wa	3,811	3,015	0	0	3,015	796	0	0	796	0	0	0
9		Utility 9 - Idaho	5,072	0	4,013	0	4,013	0	1,059	0	1,059	0	0	0
9		Utility 9 - Allocated	9,455	0	0	7,481	7,481	0	0	1,974	1,974	0	0	0
TOTAL ACCOUNT														
			592,313	3,015	6,555	407,633	417,203	796	1,059	124,084	125,939	0	49,171	49,171
TOTAL GENERAL PLANT			193,518,653	24,728,079	17,101,476	106,088,800	147,918,355	8,388,496	4,077,991	19,460,553	31,927,040	6,677,438	6,995,818	13,673,256

ALLOCATION RATIOS:

E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.0000%	71.960%	19.180%	8.860%
E-ALL 8	Gas North/Oregon 4-Factor	100.0000%	0.000%	68.157%	31.843%
E-ALL 9	Elec/Gas North 4-Factor	100.0000%	79.122%	20.878%	0.000%
E-ALL 99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	38,098,652	38,098,652	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-84,707	-84,707	0	0
99	108X06	Utility 1	3,800,430	0	3,800,430	0
99	108X06	Utility 2	1,808,791	0	0	1,808,791
7	108X06	Utility 7	8,432,096	6,067,736	1,617,276	747,084
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-337,884	-243,141	-64,806	-29,937
7	108X06	Utility 7 (Office Furniture Lease)	0	0	0	0
7	108X06	Utility 7 (Communication Equip Lease)	0	0	0	0
8	108X06	Utility 8	729,560	0	497,246	232,314
9	108X06	Utility 9	14,247,173	11,272,648	2,974,525	0
		Total	66,694,111	55,111,188	8,824,671	2,758,252

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,792,142	5,792,142	0	0
99	108X07	Utility 1	677,072	0	677,072	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	883,384	0	0	883,384
7	108X07	Utility 7	26,110	18,789	5,008	2,313
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	691,421	547,066	144,355	0
9	108X07	Utility 9	0	0	0	0
		Total	8,070,129	6,357,997	826,435	885,697

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 ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: E-ADP-1A
For Month Ended December 31, 2008		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM ***** WASHINGTON ***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:								
E-PLT	360200	Plant in Service	944,727,319	0	944,727,319	581,118,175	0	581,118,175
E-PLT		Less Land and Land Rights	4,072,027	0	4,072,027	3,104,160	0	3,104,160
		Depreciable Distribution Plant	940,655,292	0	940,655,292	578,014,015	0	578,014,015
		Percentage	0.000%	0.000%	100.000%	61.448%	0.000%	38.552%
ALLOCATION BASED ON DEPRECIABLE PLANT								
108X05		Accumulated Depreciation	0	287,137,992	287,137,992	176,440,553	0	176,440,553
JURISDICTIONAL ALLOCATION:								
99	108X05	Accumulated Depreciation	287,137,992	0	287,137,992	176,440,553	0	176,440,553
GENERAL PLANT - NON TRANSPORTATION								
E-PLT		General Plant In Service	41,829,555	106,088,800	147,918,355	24,728,079	69,696,098	94,424,177
E-PLT	389XXX	Less: General Land and Land Rights	820,284	1,831,377	2,651,661	372,436	1,203,141	1,575,577
E-PLT	392XXX	Less: General Transportation Plant	6,453,855	4,520,535	10,974,390	4,729,015	2,969,811	7,698,826
		Depreciable Non Transport General Plant	34,555,416	99,736,888	134,292,304	19,626,628	65,523,146	85,149,774
		Percentage	74.268%	74.268%	100.000%	14.615%	11.117%	11.117%
ALLOCATION BASED ON DEPRECIABLE PLANT								
C-ADP	108X06	Accumulated Depreciation--Electric General Plant	40,929,977	55,111,188	96,041,165	8,054,500	6,126,711	14,181,211
	403X60	Common Depreciation Expense (C-DEP)	299,671	403,499	703,170	58,971	44,857	103,828
	403X60	Washington Depreciation Expense (C-DEP)	5,427	5,427	10,854	5,427	0	10,854
	403X60	Idaho Depreciation Expense (C-DEP)	16,746	16,746	33,492	16,746	0	33,492
	403X60	Depreciation Expense	165,221	216,791	382,012	36,669	14,901	51,570
		Total Depreciation Expense	177,571	464,892	642,463	101,067	305,416	177,571
JURISDICTIONAL ALLOCATION:								
4	108X06	Accumulated Depreciation--Electric General Plant	14,181,211	40,929,977	55,111,188	8,054,500	26,889,358	34,943,858
4	403X60	Depreciation Expense (C-DEP)	103,828	299,671	403,499	58,971	196,872	255,843
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	22,173	0	22,173	5,427	0	5,427
4	403X60	Depreciation Expense	51,570	165,221	216,791	36,669	108,544	145,213
		Total Depreciation Expense	177,571	464,892	642,463	101,067	305,416	177,571
GENERAL PLANT--TRANSPORTATION								
E-PLT	392XXX	Transportation General Plant	6,453,855	4,520,535	10,974,390	4,729,015	2,969,811	7,698,826
		Percentage	41.192%	41.192%	100.000%	43.091%	15.717%	15.717%
ALLOCATION BASED ON DEPRECIABLE PLANT								
C-ADP	108X07	Accumulated Depreciation--Electric General Plant	2,618,987	6,357,997	8,976,984	2,739,724	999,286	3,739,010
	403X70	Depreciation Expense (C-DEP)	412	999	1,411	430	157	587
	403X70	Depreciation Expense	3,391	6,338	9,729	2,099	847	2,946
		Total Depreciation Expense	3,533	3,803	7,336	2,529	2,499	5,028
JURISDICTIONAL ALLOCATION:								
4	108X07	Accum Dep--Elect Genl Plant (Electric Portion)	3,739,010	2,618,987	6,357,997	2,739,724	1,720,570	4,460,294
4	403X70	Depreciation Expense (C-DEP)	587	412	999	430	271	701
4	403X70	Depreciation Expense	2,946	3,391	6,337	2,099	2,228	4,327
		Total Depreciation Expense	3,533	3,803	7,336	2,529	2,499	5,028

ALLOCATION RATIOS:								
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	65.696%	34.304%	34.304%	0.000%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT--SOFTWARE
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 C-IPL-1A

Ref/Basis	Account	Description	ELECTRIC		GAS NORTH		GAS NORTH		OREGON GAS	
			Direct - Wa	Direct - Idaho	Direct - Idaho	Direct - Idaho	Direct	Allocated	Total	
		Inangible Plant								
99	303000	Utility 0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0
		Misc Intangible Plant--Mainframe Software								
99	303100	Utility 0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0
		Misc Intangible Plant--PC Software								
99	303110	Utility 0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0
		Misc Intangible Plant--Leased PC Software								
99	303120	Utility 0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0
		TOTAL	0	0	0	0	0	0	0	0

ALLOCATION RATIOS:

Account	Description	Electric	Gas North	Gas North	Oregon Gas
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%	

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAM-1A
For Month Ended December 31, 2008		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort--Software (111X31, 111X32)				
99	735,592	735,592	0	0
99	3,775	0	3,775	0
99	0	0	0	0
99	13,932	0	0	13,932
99	0	0	0	0
7	10,932,198	7,866,810	2,096,796	968,593
8	487,431	0	332,218	155,213
9	8,894	7,037	1,857	0
	12,181,822	8,609,439	2,434,646	1,137,738

Accum Amort--Leasehold Improvements (111X50/60)				
99	0	0	0	0
99	0	0	0	0
99	0	0	0	0
7	91,518	65,856	17,553	8,108
8	0	0	0	0
9	8,332	6,592	1,740	0
	99,850	72,448	19,293	8,108

ALLOCATION RATIOS:

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%

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE--SOFTWARE		Report ID: E-CAM-1A
For Month Ended December 31, 2008		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****		*****	
Direct	Allocated	Total	Direct	Allocated	Total
Plant in Service					
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	12,315,238	12,315,238
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,430,847	7,430,847
E-PLT	303120	Misc Intangible Plant - Leased PC Software	0	0	0
Total Intangible Plant - Software			0	19,746,085	19,746,085
Percentage			100.000%	100.000%	100.000%

ALLOCATION BASED ON DEPRECIABLE

PLANT:

C-AAM	111	Accumulated Amortization (111.38 & .48)	8,609,439	8,609,439	8,609,439
			322,509	322,509	322,509

JURISDICTIONAL ALLOCATION:

4	111	Accumulated Amortization (111.38 & .48)	0	8,609,439	8,609,439
4		Amortization Expense (404X3X)	0	322,509	322,509

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		
-------	---	-------------------------------	----------	--	--

65.696%

34.304%

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: C-DTX-1A
--	------------------------

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-10,100,650	-7,268,428	-1,937,305	-894,918
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,586,382	-1,255,177	-331,205	0
		Total	-11,687,032	-8,523,605	-2,268,510	-894,918

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 RATE OF RETURN		Report ID:
For Month Ended December 31, 2008		G-ROR-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	5,673,209	3,696,952	1,976,257
		Adjustments			
		Adjusted Gas Net Operating Income	5,673,209	3,696,952	1,976,257
G-APL		Gas Net Adjusted Rate Base	291,809,867	192,008,726	99,801,141
		RATE OF RETURN	1.944%	1.925%	1.980%

GAS ALLOCATION PERCENTAGES
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-ALL-1A

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.0000%	70.930%	29.070%
2		Number of Customers	218,921	145,664	73,257
		Percent	100.0000%	66.537%	33.463%
3	G-OPS	Direct Distribution Operating Expense	480,395	234,151	246,244
		Percent	100.0000%	48.741%	51.259%
Jurisdictional Four Factor Allocator - Direct Method					
Allocation Rate Calculation - Updated 12/31/2008					
Direct O & M					
		Amount: Accounts 798 - 894	4,166,551	2,636,902	1,529,649
		Amount: Accounts 901 - 935	2,274,967	1,710,968	563,999
		Total	6,441,518	4,347,870	2,093,648
		Percentage	100.0000%	67.498%	32.502%
Direct Labor					
		Amount: Accounts 798 - 894	3,754,959	2,336,399	1,418,560
		Amount: Accounts 901 - 935	1,364,719	1,095,891	268,828
		Total	5,119,678	3,432,290	1,687,388
		Percentage	100.0000%	67.041%	32.959%
Total Number of Customers					
		Percentage	218,921	145,664	73,257
			100.0000%	66.537%	33.463%
Total Direct Plant					
		Percentage	270,603,379	172,560,521	98,042,858
			100.0000%	63.769%	36.231%
Total Four Factor Allocators					
		Percent	400,000%	264,845%	135,155%
			100.0000%	66.211%	33.789%
Underground Storage & Dist Plant					
G-PLT		Underground Storage	31,273,506	22,182,298	9,091,208
G-PLT		Distribution	384,216,067	249,250,377	134,965,690
		Total Underground Storage/Dist Plant	415,489,573	271,432,675	144,056,898
		Percent	100.0000%	65.328%	34.672%
5					
6	Input	Actual Therms Purchased	47,859,315	33,716,887	14,142,428
		Percent	100.0000%	70.450%	29.550%

GAS ALLOCATION PERCENTAGES
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-ALL-1A

Input	Elec\Gas North\Oregon 4-Factor	1/1/2008	Gas North	Oregon Gas
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	400.000%	287.840%	76.719%	35.441%
Average (CD AA)	100.000%	71.960%	19.180%	8.860%

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Input	Gas North\Oregon 4-Factor	1/1/2008	Gas North	Oregon Gas
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	400.000%	0.000%	272.630%	127.370%
Average (GD AA)	100.000%	0.000%	68.157%	31.843%

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GAS ALLOCATION PERCENTAGES
 For Month Ended December 31, 2008
 A Average of Monthly Averages Basis

Report ID:
 G-ALL-1A

1/1/2008

Input	Elec/Gas North 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	32,765,739	3,167,680	0	0
Direct O & M Accts 901 - 935	16,546,598	6,717,604	0	0
Adjustments	0	0	0	0
Total	49,312,337	9,885,284	0	0
Percentage	83.301%	16.699%	0.000%	0.000%
Direct Labor Accts 580 - 894	37,381,233	7,014,016	0	0
Direct Labor Accts 901 - 935	3,347,484	292,232	0	0
Total	40,728,717	7,306,248	0	0
Percentage	84.790%	15.210%	0.000%	0.000%
Number of Customers at 12/31/07	351,585	215,336	0	0
Percentage	62.017%	37.983%	0.000%	0.000%
Net Direct Plant	1,598,123,502	251,988,153	0	0
Percentage	86.380%	13.620%	0.000%	0.000%
Total Percentages	316,488%	83.512%	0.000%	0.000%
Average (CD ANID/WA)	79.122%	20.878%	0.000%	0.000%
System				
Washington Idaho				
Actual Annual Throughput	257,352,440	125,486,160		
Percent	67.222%	32.778%		
G-OPS Book Depreciation	622,625	322,045		
Percent	65.909%	34.091%		
G-PLT Net Gas Plant	198,240,706	106,087,136		
Percent	65.141%	34.859%		
G-PLT Net Gas General Plant	14,568,548	7,707,386		
Percent	65.400%	34.600%		
G-SCM Net Allocated Schedule M's	-10,683,279	-5,480,283		
Percent	66.095%	33.905%		
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
Underground Storage	34,463,930	
Distribution	250,850,463	140,104,069
General	2,959,052	2,642,344
TOTAL	288,273,445	142,746,413

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 G-OFS-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	24,639,240	0	24,639,240	16,519,536	0	16,519,536	8,119,704	0	8,119,704
99	4812XX	Commercial - Firm & Interruptible	13,138,389	0	13,138,389	9,308,937	0	9,308,937	3,829,452	0	3,829,452
99	4813XX	Industrial-Firm	671,064	0	671,064	434,611	0	434,611	236,453	0	236,453
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	16,315,634	0	16,315,634	11,788,295	0	11,788,295	4,527,339	0	4,527,339
99	484000	Interdepartmental Revenue	65,215	0	65,215	58,088	0	58,088	7,127	0	7,127
		TOTAL SALES TO ULTIMATE CUSTOMERS	54,829,542	0	54,829,542	38,109,467	0	38,109,467	16,720,075	0	16,720,075
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	18,826,624	0	18,826,624	13,263,357	0	13,263,357	5,563,267	0	5,563,267
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	2,524	0	2,524	1,732	0	1,732	792	0	792
99	489300	Transportation For Others	301,691	0	301,691	266,064	0	266,064	35,627	0	35,627
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	1,281	0	1,281	1,281	0	1,281	0	0	0
1	495000	Other Gas Revenues	456,934	31,387	488,321	322,032	22,263	344,295	134,902	9,124	144,026
		TOTAL OTHER OPERATING REVENUES	19,589,054	31,387	19,620,441	13,854,466	22,263	13,876,729	5,734,588	9,124	5,743,712
		TOTAL GAS REVENUES	74,418,596	31,387	74,449,983	51,963,933	22,263	51,986,196	22,454,663	9,124	22,463,787
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	45,835,517	0	45,835,517	32,055,798	0	32,055,798	13,779,719	0	13,779,719
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	13,093,335	0	13,093,335	9,224,255	0	9,224,255	3,869,080	0	3,869,080
6	811000	Gas Used for Products Extraction	-14,808	0	-14,808	-10,432	0	-10,432	-4,376	0	-4,376
10	813000	Other Gas Expenses	0	147,297	147,297	0	99,016	99,016	48,281	0	48,281
		TOTAL PRODUCTION EXPENSES	58,914,044	147,297	59,061,341	41,269,621	99,016	41,368,637	17,644,423	48,281	17,692,704
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	78	78	0	55	55	0	23	23
1	824000	Other Expenses	0	53,436	53,436	0	37,902	37,902	0	15,534	15,534
1	837000	Other Equipment	0	24,845	24,845	0	17,623	17,623	0	7,222	7,222
		TOTAL UNDERGROUND STORAGE OP. EXP	0	78,359	78,359	0	55,580	55,580	0	22,779	22,779
G-ADP	404X40	Depreciation Expense	0	47,089	47,089	0	33,400	33,400	0	13,689	13,689
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	-54,356	-54,356	0	-38,555	-38,555	0	-15,801	-15,801
		TOTAL UNDERGROUND STORAGE EXP	0	71,111	71,111	0	50,438	50,438	0	20,673	20,673

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 G-OPS-1A

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

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

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	12,521	23,227	35,748	6,731	11,321	18,052	5,790	11,906	17,696
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	83,683	7,246	90,929	64,957	3,532	68,489	18,726	3,714	22,440
3	875000	Measuring & Reg Sta Exp-General	43,616	0	43,616	22,097	0	22,097	21,519	0	21,519
3	876000	Measuring & Reg Sta Exp-Industrial	170	0	170	170	0	170	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	10,752	0	10,752	4,402	0	4,402	6,350	0	6,350
3	878000	Meter & House Regulator Expenses	-2,166	0	-2,166	-58,146	0	-58,146	55,980	0	55,980
3	879000	Customer Installation Expenses	150,684	0	150,684	92,627	0	92,627	58,057	0	58,057
3	880000	Other Expenses	56,734	43,090	99,824	42,552	21,002	63,554	14,182	22,088	36,270
3	881000	Rents	0	3,161	3,161	0	1,541	1,541	0	1,620	1,620
MAINTENANCE											
3	885000	Supervision & Engineering	7,906	0	7,906	6,659	0	6,659	1,247	0	1,247
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	76,878	0	76,878	47,235	0	47,235	29,643	0	29,643
3	889000	Measuring & Reg Sta Exp-General	11,042	437	11,479	4,305	213	4,518	6,737	224	6,961
3	890000	Measuring & Reg Sta Exp-Industrial	11,558	662	12,220	2,868	323	3,191	8,690	339	9,029
3	891000	Measuring & Reg Sta Exp-City Gate	2,689	0	2,689	2,176	0	2,176	513	0	513
3	892000	Services	-3,248	18,483	15,235	-19,779	9,009	-10,770	16,531	9,474	26,005
3	893000	Meters & House Regulators	17,576	18,607	36,183	15,297	9,069	24,366	2,279	9,538	11,817
3	894000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION OPERATING EXP											
G-ADP		Depreciation	480,395	114,913	595,308	234,151	56,010	290,161	246,244	58,903	305,147
G-OTX		Taxes Other Than FIT	746,172	5,192	751,364	487,124	3,658	490,782	259,048	1,534	260,582
			1,724,798	0	1,724,798	1,552,091	0	1,552,091	172,707	0	172,707
		TOTAL DISTRIBUTION EXPENSES	2,951,365	120,105	3,071,470	2,273,366	59,668	2,333,034	677,999	60,437	738,436
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	22,929	22,929	0	15,256	15,256	0	7,673	7,673
2	902000	Meter Reading Expenses	98,979	2,183	101,162	88,327	1,453	89,780	10,652	730	11,382
G-903	903XXX	Customer Records & Collection Expenses	56,106	250,134	306,240	39,174	166,223	205,397	16,932	83,911	100,843
2	904000	Uncollectible Accounts	0	129,510	129,510	0	86,172	86,172	0	43,338	43,338
2	905000	Misc Customer Accounts	0	6,386	6,386	0	4,249	4,249	0	2,137	2,137
		TOTAL CUSTOMER ACCOUNTS EXPENSES	155,085	411,142	566,227	127,501	273,353	400,854	27,584	137,789	165,373
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	1,135,840	30,873	1,166,713	849,879	20,542	870,421	285,961	10,331	296,292
2	909000	Advertising	0	-9,526	-9,526	0	-6,338	-6,338	0	-3,188	-3,188
2	910000	Misc Customer Service & Info Exp	0	5,438	5,438	0	3,618	3,618	0	1,820	1,820
		TOTAL CUSTOMER SERVICE & INFO EXP	1,135,840	26,785	1,162,625	849,879	17,822	867,701	285,961	8,963	294,924

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-OPS-1A

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

***** SYSTEM ***** WASHINGTON *****

***** SYSTEM ***** WASHINGTON *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	773	44,010	44,783	0	29,283	29,283	773	14,727	15,500
2	913000	Advertising	0	-32,765	-32,765	0	-21,801	-21,801	0	-10,964	-10,964
2	916000	Miscellaneous Sales Expenses	10,716	0	10,716	10,716	0	10,716	0	0	0
		TOTAL SALES EXPENSES	11,489	11,245	22,734	10,716	7,482	18,198	773	3,763	4,536
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	1,964	539,879	541,843	330	357,459	357,789	1,634	182,420	184,054
4	921000	Office Supplies & Expenses	14	91,285	91,299	14	60,441	60,455	0	30,844	30,844
4	922000	Admin. Expenses Transferred - Credit	0	-2,681	-2,681	0	-1,775	-1,775	0	-906	-906
4	923000	Outside Services Employed	0	331,403	331,403	0	219,425	219,425	0	111,978	111,978
4	924000	Property Insurance Premium	0	27,380	27,380	0	18,129	18,129	0	9,251	9,251
4	925XXX	Injuries and Damages	450,000	522,307	972,307	450,000	345,825	795,825	0	176,482	176,482
4	926XXX	Employee Pensions and Benefits	4,630	11,816	16,446	4,630	7,823	12,453	0	3,993	3,993
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	93,994	16,119	110,113	64,501	10,673	75,174	29,493	5,446	34,939
4	930000	Miscellaneous General Expenses	18,922	75,617	94,539	18,154	50,067	68,221	768	25,550	26,318
4	931000	Rents	0	6,507	6,507	0	4,308	4,308	0	2,199	2,199
4	935000	Maintenance of General Plant	19,279	162,446	181,725	11,257	107,557	118,814	8,022	54,889	62,911
		TOTAL ADMIN & GEN OPERATING EXP	588,803	1,782,078	2,370,881	548,886	1,179,932	1,728,818	39,917	602,146	642,063
DEPRECIATION & AMORTIZATION:											
G-ADP	4	404X50	61,795	84,422	146,217	42,546	55,897	98,443	19,249	28,525	47,774
G-CAM	99	404X30	0	165	165	0	109	109	0	56	56
		404X60	706	84,541	85,247	387	55,975	56,362	0	28,566	28,566
		407X28	0	0	0	0	0	0	319	0	319
		407X29	-341,519	-341,519	-683,038	-341,519	0	-683,038	0	0	0
G-OTX	99	407X32	131,838	131,838	263,676	131,838	0	263,676	0	0	0
		Taxes Other than FIT	0	-3,580	-3,580	0	-2,370	-2,370	0	-1,210	-1,210
		TOTAL ADMIN & GENERAL EXPENSES	441,623	1,947,626	2,389,249	382,138	1,289,543	1,671,681	59,485	658,083	717,568
TOTAL EXPENSES BEFORE FIT											
			63,609,446	2,735,311	66,344,757	44,913,221	1,797,322	46,710,543	18,696,225	937,989	19,634,214
NET OPERATING INCOME BEFORE FIT											
				8,105,226	8,105,226		5,275,653	5,275,653		2,829,573	2,829,573
FEDERAL INCOME TAX											
G-FIT				-3,185,913	-3,185,913		-2,231,724	-2,231,724		-954,189	-954,189
G-DTE				5,622,039	5,622,039		3,812,977	3,812,977		1,809,062	1,809,062
				-4,109	-4,109		-2,552	-2,552		-1,557	-1,557
		GAS NET OPERATING INCOME		5,673,209	5,673,209		3,696,932	3,696,932		1,976,257	1,976,257

ALLOCATION RATIOS:

Account	System Contract Demand	Number of Customers	Direct Distribution Operating Expense	Jurisdictional Four Factor Allocator - Direct Method	Actual Therms Purchased	Actual Annual Throughput	Not Allocated
G-ALL 1	100.000%	70.930%	66.537%	48.741%	66.211%	67.222%	0.000%
G-ALL 2	100.000%	66.537%	48.741%	66.211%	67.222%	0.000%	29.070%
G-ALL 3	100.000%	66.537%	48.741%	66.211%	67.222%	0.000%	33.463%
G-ALL 4	100.000%	66.537%	48.741%	66.211%	67.222%	0.000%	51.259%
G-ALL 6	100.000%	66.537%	48.741%	66.211%	67.222%	0.000%	33.789%
G-ALL 10	100.000%	66.537%	48.741%	66.211%	67.222%	0.000%	29.550%
G-ALL 99	100.000%	66.537%	48.741%	66.211%	67.222%	0.000%	32.778%
							0.000%

ALLOCATION OF PURCHASED GAS COSTS
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 G-804-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-1,612,591	0	-1,612,591	-1,374,052	0	-1,374,052	-238,539	0	-238,539
99	805120	Gas Expense - Rate Deferrals	982,227	0	982,227	699,118	0	699,118	283,109	0	283,109
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	43,402,084	0	43,402,084	30,562,390	0	30,562,390	12,839,694	0	12,839,694
1	804001	Pipeline Demand Costs	1,989,108	0	1,989,108	1,410,874	0	1,410,874	578,234	0	578,234
99	804014	GTI Contributions	20,398	0	20,398	14,720	0	14,720	5,678	0	5,678
99	804017	Transaction Fees	5,499	0	5,499	3,874	0	3,874	1,625	0	1,625
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	416,308	0	416,308	293,289	0	293,289	123,019	0	123,019
6	804700	Off System Gas Purchases - Bookout	632,484	0	632,484	445,585	0	445,585	186,899	0	186,899
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			45,835,517	0	45,835,517	32,055,798	0	32,055,798	13,779,719	0	13,779,719

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	70.450%	29.550%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

FEDERAL INCOME TAXES--GAS For Month Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: G-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	74,449,983	51,986,196	22,463,787
G-OPS	Operating & Maintenance Expense	63,857,475	44,729,949	19,127,526
G-OPS	Book Depreciation & Amortization	820,420	469,428	350,992
G-OTX	Taxes Other than FIT	1,666,862	1,511,166	155,696
	Net Operating Income Before FIT	8,105,226	5,275,653	2,829,573
	Less: Monthly Interest Expense	862,156	562,586	299,570
G-SCM	Add: Schedule M Additions	-5,228,330	-3,762,071	-1,466,259
G-SCM	Less: Schedule M Deductions	11,117,347	7,327,349	3,789,998
	Taxable Net Operating Income	-9,102,607	-6,376,353	-2,726,254
	Percent	35%	35%	35%
	Total Federal Income Tax	-3,185,913	-2,231,724	-954,189
G-DTE	Deferred FIT	5,622,039	3,812,977	1,809,062
99	Amortized Investment Tax Credit	-4,109	-2,552	-1,557
	Total FIT/Deferred FIT & ITC	2,432,017	1,578,701	853,316

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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GAS SCHEDULE M ITEMS
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-SCM-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
G-OPS		Book Depreciation & Amortization (997000)	808,673	221,428	1,030,101	530,057	149,052	679,109	278,616	72,376	350,992
12	997001	Contributions In Aid of Construction	0	11,680	11,680	0	7,608	7,608	0	4,072	4,072
2	997002	Injuries and Damages	0	1,070,321	1,070,321	0	712,159	712,159	0	358,162	358,162
12	997003	Salvage	0	52	52	0	34	34	0	18	18
4	997005	FAS106 Current Retiree Medical Accrual	0	48,469	48,469	0	32,092	32,092	0	16,377	16,377
6	997008	DSM Book Amortization	0	36,463	36,463	0	25,688	25,688	0	10,775	10,775
99	997010	Deferred Gas Credit and Refunds	-626,839	0	-626,839	-671,409	0	-671,409	44,570	0	44,570
4	997015	Airplane Lease Payments	0	4,903	4,903	0	3,246	3,246	0	1,657	1,657
12	997016	1992 Redemptions	0	27,166	27,166	0	17,696	17,696	0	9,470	9,470
4	997020	FAS87 Current Pension Accrual	0	-6,190,659	-6,190,659	0	-4,098,897	-4,098,897	0	-2,091,762	-2,091,762
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Interest Rate Swaps	-213,206	0	-213,206	-213,206	0	-213,206	0	0	0
12	997032	Decoupling Mechanism	0	27,746	27,746	0	18,074	18,074	0	9,672	9,672
99	997033	DSM Tariff Rider	-500,008	0	-500,008	-322,359	0	-322,359	-177,649	0	-177,649
4	997033	DSM Tariff Rider	0	-10	-10	0	-7	-7	0	-3	-3
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	344,635	0	344,635	266,146	0	266,146	78,489	0	78,489
4	997066	Miscellaneous Schedule M Additions	0	152,748	152,748	0	101,136	101,136	0	51,612	51,612
TOTAL SCHEDULE M ADDITIONS			-182,115	-5,046,215	-5,228,330	-406,141	-3,355,930	-3,762,071	224,026	-1,690,285	-1,466,259
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	11,111,900	11,111,900	0	7,323,742	7,323,742	0	3,788,158	3,788,158
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,607	3,607	0	1,840	1,840
TOTAL SCHEDULE M DEDUCTIONS			0	11,117,347	11,117,347	0	7,327,349	7,327,349	0	3,789,998	3,789,998

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70,930%	29.070%
G-ALL	2	Number of Customers	100.000%	66,537%	33.463%
G-ALL	3	Direct Distribution Operating Expense	100.000%	48,741%	51.259%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66,211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70,450%	29.550%
G-ALL	11	Book Depreciation	100.000%	65,909%	34.091%
G-ALL	12	Net Gas Plant	100.000%	65,141%	34.859%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS		Report ID:
For Month Ended December 31, 2008		G-DTE-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,707,615	3,772,448	1,935,167
99	410100	Deferred Federal Income Tax Exp	454,636	411,008	43,628
		SUBTOTAL	6,162,251	4,183,456	1,978,795
14	411100	Deferred Federal Income Tax Expense - Allocated	-419,590	-277,328	-142,262
99	411100	Deferred Federal Income Tax Exp	-120,622	-93,151	-27,471
		SUBTOTAL	-540,212	-370,479	-169,733
		Total Deferred Federal Income Tax Expense	5,622,039	3,812,977	1,809,062

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.095%	33.905%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: G-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio		6.547%	52.06%
3	Cost of Debt		3.516%	6.919%
	Total Cost of Debt			3.602%
Total Weighted Cost				
			3.516%	3.602%
G-APL	Net Rate Base	291,809,867	192,008,726	99,801,141
Interest Deduction for FIT Calculation				
		10,345,864	6,751,027	3,594,837

- 1 From last WA GRC (UE-080416)
- 2 From last ID GRC (AVU-E-08-1)
- 3 Debt Cost from last GRCs

TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 G-OTX-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
1	408150	UNDERGROUND STORAGE R&P Property Tax	0	-54,356	0	-38,555	0	-15,801
99	408110	DISTRIBUTION State Excise Tax	1,010,125	0	1,010,125	0	0	0
99	408120	Municipal Occupation & License Tax	1,137,417	0	937,612	0	199,805	0
99	408130	Excise Tax	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	-337,902	0	-395,646	0	57,744	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0
99	409100	State Income Tax	-84,842	0	-84,842	0	-84,842	0
		TOTAL	1,724,798	0	1,552,091	0	172,707	0
4	408150	ADMINISTRATIVE & GENERAL R&P Property Tax	0	-3,580	0	-2,370	0	-1,210
		TOTAL TAXES OTHER THAN FIT	1,724,798	-57,936	1,666,862	-40,925	172,707	-17,011
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2008						
G-ALL		Underground Storage	34,463,930	34,463,930	11.955%	0	0	0.000%
G-ALL		Distribution	390,954,532	250,850,463	87.018%	140,104,069	140,104,069	98.149%
G-ALL		General	5,601,396	2,959,052	1.027%	2,642,344	2,642,344	1.851%
		TOTAL	431,019,858	288,273,445	100.000%	142,746,413	142,746,413	100.000%

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand 70.930%
 G-ALL 4 Jurisdictional Four Factor Allocator - Direct Method 66.211%

GAS UTILITY PLANT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	303000	Intangible Gas Plant	417,899	40,515	458,414	249,449	26,825	276,274	168,450	13,690	182,140
4	303100	Misc Intangible Plant--Mainframe Software	0	3,166,209	3,166,209	0	2,096,379	2,096,379	0	1,069,830	1,069,830
4	303110	Misc Intangible Plant--PC Software	0	2,178,773	2,178,773	0	1,442,587	1,442,587	0	736,186	736,186
		TOTAL INTANGIBLE PLANT--SOFTWARE	417,899	5,383,497	5,803,396	249,449	3,565,791	3,815,240	168,450	1,819,706	1,988,156
UNDERGROUND STORAGE PLANT:											
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	14,458,119	14,458,119	0	10,255,144	10,255,144	0	4,202,975	4,202,975
1	353000	Lines	0	1,005,148	1,005,148	0	712,951	712,951	0	292,197	292,197
1	354000	Compressor Station Equipment	0	11,917,939	11,917,939	0	8,453,394	8,453,394	0	3,464,545	3,464,545
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	1,710,354	1,710,354	0	1,213,154	1,213,154	0	497,200	497,200
		TOTAL UNDERGROUND STORAGE PLANT	0	31,273,506	31,273,506	0	22,182,298	22,182,298	0	9,091,208	9,091,208
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land Easements	0	0	0	0	0	0	0	0	0
6	375000	Structures & Improvements	555,417	22,254	577,671	394,012	15,678	409,690	161,405	6,576	167,981
6	376000	Mains	191,325,761	2,512,521	193,838,282	121,413,474	1,770,071	123,183,545	69,912,287	742,450	70,654,737
6	378000	Measuring & Reg Station Equip-General	4,033,419	57,440	4,090,859	2,508,893	40,466	2,549,359	1,524,526	16,974	1,541,500
6	379000	Measuring & Reg Station Equip-City Gate	4,254,980	60,967	4,315,947	689,573	42,951	732,524	3,565,407	18,016	3,583,423
6	380000	Services	128,007,487	0	128,007,487	84,514,126	0	84,514,126	43,493,361	0	43,493,361
6	381000	Meters	50,724,066	0	50,724,066	35,789,214	0	35,789,214	14,934,852	0	14,934,852
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	2,576,785	0	2,576,785	2,011,619	0	2,011,619	565,166	0	565,166
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	381,562,885	2,653,182	384,216,067	247,381,211	1,869,166	249,250,377	134,181,674	784,016	134,965,690
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	189,559	481,504	671,063	98,275	318,809	417,084	91,284	162,695	253,979
4	390XXX	Structures & Improvements	2,066,852	6,620,479	8,687,331	1,178,221	4,383,485	5,561,706	888,631	2,236,994	3,125,625
4	391XXX	Office Furniture & Equipment	0	5,709,816	5,709,816	0	3,780,526	3,780,526	0	1,929,290	1,929,290
4	392XXX	Transportation Equipment	3,731,343	558,922	4,290,265	2,727,660	370,068	3,097,728	1,003,683	188,854	1,192,537
4	393000	Stores Equipment	161,167	129,187	290,354	113,690	85,536	199,226	47,477	43,651	91,128
4	394000	Tools, Shop & Garage Equipment	1,462,967	1,333,354	2,796,321	1,003,860	882,827	1,886,687	459,107	450,527	909,634
4	395000	Laboratory Equipment	197,375	414,716	612,091	148,871	274,588	423,459	48,504	140,128	188,632
4	396XXX	Power Operated Equipment	3,488,706	579,422	4,068,128	2,654,372	383,641	3,038,013	834,334	195,781	1,030,115

GAS UTILITY PLANT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
 G-PLT-1A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,166,663	3,509,069	4,675,732	462,751	2,323,390	2,786,141	703,912	1,185,679	1,889,591
4	398000	Miscellaneous Equipment	1,855	124,084	125,939	796	82,157	82,953	1,059	41,927	42,986
		TOTAL GENERAL PLANT	12,466,487	19,460,553	31,927,040	8,388,496	12,885,027	21,273,523	4,077,991	6,575,526	10,653,517
		TOTAL PLANT IN SERVICE	394,447,271	58,772,738	453,220,009	256,019,156	40,502,282	296,521,438	138,428,115	18,270,456	156,698,571
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	394,447,271	58,772,738	453,220,009	256,019,156	40,502,282	296,521,438	138,428,115	18,270,456	156,698,571
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,868,734	10,868,734	0	7,709,193	7,709,193	0	3,159,541	3,159,541
G-ADP	1119.X5	Distribution	124,990,584	869,695	125,860,279	81,597,736	612,700	82,210,436	43,392,848	256,995	43,649,843
G-ADP	1119.X6	General Plant - Non-Transportation	4,946,385	3,878,287	8,824,672	3,517,641	2,567,853	6,085,494	1,428,744	1,310,434	2,739,178
G-ADP	1119.X7	General Plant - Transportation	787,948	38,486	826,434	593,999	25,482	619,481	193,949	13,004	206,953
		TOTAL ACCUMULATED DEPRECIATION	130,724,917	15,655,202	146,380,119	85,709,376	10,915,228	96,624,604	45,015,541	4,739,974	49,755,515
		ACCUMULATED AMORTIZATION									
G-CAM	99	Intangible Plant--Software	0	2,432,789	2,432,789	0	1,610,774	1,610,774	0	822,015	822,015
4	0111.40	Leasehold Improvements (From Report C-AAM)	59,966	0	59,966	32,580	0	32,580	27,386	0	27,386
		TOTAL ACCUMULATED AMORTIZATION	59,966	2,452,082	2,512,048	32,580	1,623,548	1,656,128	27,386	828,534	855,920
		NET GAS UTILITY PLANT	263,662,388	40,665,454	304,327,842	170,277,200	27,963,506	198,240,706	93,385,188	12,701,948	106,087,136

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%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.450%	29.550%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
G-PLT		NET GAS PLANT IN SERVICE	263,662,388	40,665,454	170,277,200	27,963,506	12,701,948	93,385,188
		ADJUSTMENTS: ACCUM. DEF. INC. TAX						
12	C-DTX	Gas General Plant	0	-2,268,510	0	-1,477,730	0	0
12	282900	Deferred F.I.T. - Plant In Service	0	-43,701,765	0	-28,467,767	0	0
12	190180	FAS 109 ITC	0	202,347	0	131,811	0	0
12	283850	Gas portion of Bond Redemptions	0	-814,801	0	-530,770	0	0
4	190850	Gain on Sale of General Office Bldg--GAS	0	69,595	0	46,080	0	0
99	190610	Contrib in Aid of Construction	1,345,178	0	947,020	0	0	398,158
		TOTAL ACCUM DEFERRED INCOME TAX	1,345,178	-46,513,134	947,020	-30,298,376	-16,214,758	398,158
		OTHER ADJUSTMENTS:						
1	164100	Gas Inventory--Jackson Prairie	0	32,129,405	0	22,789,387	0	0
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0
99	186710	DSM Programs	719,392	0	461,627	0	0	257,765
4	253850	Gain on Sale of General Office Building	0	-198,816	0	-131,638	0	0
		TOTAL OTHER ADJUSTMENTS	719,392	31,930,589	461,627	22,657,749	-67,178	257,765
		NET RATE BASE	265,726,958	26,082,909	171,685,847	20,322,879	5,760,030	94,041,111

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%	66.211%	33.789%
G-ALL	12	Net Gas Plant	100.000%	65.141%	34.859%
G-ALL	13	Net Gas General Plant	100.000%	65.400%	34.600%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 G-ADP-1A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		UNDERGROUND STORAGE PLANT:						
G-PLT		Plant in Service	0	31,273,506	0	22,182,298	0	9,091,208
G-PLT	350XXX	Less Land and Land Rights	0	472,423	0	335,090	0	137,333
		Depreciable Underground Storage Plant	0	30,801,083	0	21,847,208	0	8,953,875
		Percentage		100.000%		0.000%		0.000%
		ALLOCATION TO DIRECT/ALLOCATED						
		BASED ON DEPRECIABLE PLANT:						
	108X08/111X40	Accumulated Depreciation	0	10,868,734	0	7,709,193	0	3,159,541
	403X80	Depreciation Expense	0	47,089	0	33,400	0	13,689
		JURISDICTIONAL ALLOCATION:						
1	108X08/111X40	Accumulated Depreciation	0	10,868,734	0	7,709,193	0	3,159,541
1	403X80	Depreciation Expense	0	47,089	0	33,400	0	13,689
		DISTRIBUTION PLANT:						
G-PLT		Plant in Service	381,562,885	2,653,182	247,381,211	1,869,166	134,181,674	784,016
G-PLT	374000	Less Land and Land Rights	84,970	84,970	60,300	0	24,670	0
		Depreciable Distribution Plant	381,477,915	2,653,182	247,320,911	1,869,166	134,157,004	784,016
		Percentage		0.691%		64.832%		34.477%
		ALLOCATION TO DIRECT/ALLOCATED						
		BASED ON DEPRECIABLE PLANT:						
	108X05	Accumulated Depreciation	869,695	125,860,279	81,597,736	43,392,848	256,995	43,649,843
	403X50	Depreciation Expense	5,192	751,364	487,124	259,048	1,534	260,582
		JURISDICTIONAL ALLOCATION:						
6	108X05	Accumulated Depreciation	124,990,584	869,695	81,597,736	612,700	43,392,848	256,995
6	403X50	Depreciation Expense	746,172	5,192	487,124	3,658	259,048	1,534
		GENERAL PLANT--NON-TRANSPORTATION						
G-PLT		Plant in Service	12,466,487	19,460,553	8,388,496	12,885,027	4,077,991	6,575,526
G-PLT	389XXX	Less Land and Land Rights	189,559	481,504	98,275	318,809	91,284	162,695
G-PLT	392XXX	Less Transportation	3,731,343	558,922	2,727,660	370,068	1,003,683	188,854
		Depreciable Non-Transport Genl Plant	8,545,585	18,420,127	5,562,561	12,196,150	2,983,024	6,223,977
		Percentage		68.310%		20.628%		11.062%
		TOTAL						
		Plant in Service	381,477,915	2,653,182	247,320,911	1,869,166	134,157,004	784,016
		Less Land and Land Rights	84,970	84,970	60,300	0	24,670	0
		Depreciable Distribution Plant	381,477,915	2,653,182	247,320,911	1,869,166	134,157,004	784,016
		Percentage		0.691%		64.832%		34.477%
		GENERAL PLANT--NON-TRANSPORTATION						
		Plant in Service	12,466,487	19,460,553	8,388,496	12,885,027	4,077,991	6,575,526
		Less Land and Land Rights	189,559	481,504	98,275	318,809	91,284	162,695
		Less Transportation	3,731,343	558,922	2,727,660	370,068	1,003,683	188,854
		Depreciable Non-Transport Genl Plant	8,545,585	18,420,127	5,562,561	12,196,150	2,983,024	6,223,977
		Percentage		68.310%		20.628%		11.062%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Month Ended December 31, 2008
 Average of Monthly Averages Basis
 Report ID: G-ADP-1A

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		3,878,287			628,043	
	108X06	Accum Depr--Gas General Plant - Direct	3,147,191		1,171,151		800,701	
	403X60	Depreciation Expense		84,134	2,346,490		13,625	
	403X60	Depreciation Expense (Direct)	20,842		25,406		5,107	
				20,842	15,735			
		JURISDICTIONAL ALLOCATION:						
4	108X06	Accumulated Depreciation	4,946,385	3,878,287	3,517,641	2,567,853	1,428,744	1,310,434
4	403X60	Depreciation Expense	59,873	84,134	41,141	55,706	18,732	28,428
		GENERAL PLANT--TRANSPORTATION						
G-PLT	392XXX	Transportation General Plant	3,731,343		2,727,660	370,068	1,003,683	1,192,537
		Percentage		13.028%	63.578%		23.394%	
		ALLOCATED ON DEPRECIABLE PLANT						
C-ADP	1119-X7	Accum Depr--Gas General Transportation Plant		38,486	187,816		69,108	
	1119-X7	Accum Depr--Gas General Transp Plant - Direct	531,024		406,183		124,841	
	403X70	Depreciation Expense		288	1,405		517	
		JURISDICTIONAL ALLOCATION:						
4	1119-X7	Accumulated Depreciation	787,948	38,486	593,999	25,482	193,949	206,953
4	403X70	Depreciation Expense	1,922	288	1,405	191	517	97
		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%		66.211%		33.789%
G-ALL	6	Actual Terms Purchased		100.000%		70.450%		29.550%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS

ALLOCATION OF COMM AMORTIZATION EXPENSE		Report ID:
For Month Ended December 31, 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	275,727	198,413	52,884	24,429
8	Utility 8	0	0	0	0
9	Utility 9	809	640	169	0
	TOTAL	276,536	199,053	53,053	24,429
7	404X32 PC Software	138,092	99,371	26,486	12,235
8	Utility 8	7,148	0	4,872	2,276
9	Utility 9	0	0	0	0
	TOTAL	145,240	99,371	31,358	14,511
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	859	618	165	76
8	Utility 8	0	0	0	0
9	Utility 9	0	0	0	0
	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	0	0	0	0
	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	79.122%	20.878%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended December 31, 2008 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	498,621	358,808	95,636	44,178
8	Utility 8	10,465	0	7,133	3,332
9	Utility 9	84,508	66,864	17,644	0
		<u>593,594</u>	<u>425,672</u>	<u>120,413</u>	<u>47,510</u>
7	403X70 Utility 7	158	114	30	14
8	Utility 8	0	0	0	0
9	Utility 9	1,119	885	234	0
TOTAL ACCOUNT 403		<u>1,277</u>	<u>999</u>	<u>264</u>	<u>14</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		Report ID: C-GPL-1A	
For Month Ended December 31, 2008			
Average of Monthly Averages Basis			
Ref/Basis	Account	Description	Total
***** ELECTRIC *****			
***** GAS NORTH *****			
***** OREGON *****			
99	389XXX	Land & Land Rights	124,681
99		Utility 0	0
99		Utility 1	0
99		Utility 2	260,130
7		Utility 7	2,223,655
8		Utility 8	0
9		Utility 9 - Wa	470,711
9		Utility 9 - Idaho	437,225
9		Utility 9 - Allocated	263,468
		TOTAL ACCOUNT	3,779,870
***** ELECTRIC *****			
***** GAS NORTH *****			
***** OREGON *****			
99	390XXX	Structures & Improvements	2,174,744
99		Utility 0	849,802
99		Utility 1	0
99		Utility 2	2,720,803
7		Utility 7	30,617,601
8		Utility 8	0
9		Utility 9 - Wa	1,573,041
9		Utility 9 - Idaho	4,256,301
9		Utility 9 - Allocated	3,582,827
		TOTAL ACCOUNT	45,775,119
***** ELECTRIC *****			
***** GAS NORTH *****			
***** OREGON *****			
99	391XXX	Office Furniture & Equipment	779,357
99		Utility 0	0
99		Utility 1	0
99		Utility 2	0
7		Utility 7	28,423,301
8		Utility 8	378,871
9		Utility 9 - Wa	0
9		Utility 9 - Idaho	0
9		Utility 9 - Allocated	0
		TOTAL ACCOUNT	29,581,529
***** ELECTRIC *****			
***** GAS NORTH *****			
***** OREGON *****			
99	392XXX	Transportation Equipment	9,372,979
99		Utility 0	3,867,425
99		Utility 1	1,815,566
7		Utility 7	142,511
8		Utility 8	0
9		Utility 9 - Wa	772,055
9		Utility 9 - Idaho	474,491
9		Utility 9 - Allocated	647,820
		TOTAL ACCOUNT	17,092,847
		Direct - Wa	98,275
		Direct - Idaho	91,284
		Direct - Oregon	260,130
		Total	671,063
		Direct - Wa	98,275
		Direct - Idaho	91,284
		Direct - Oregon	260,130
		Total	671,063
		Direct - Wa	849,802
		Direct - Idaho	0
		Direct - Oregon	2,720,803
		Total	5,872,456
		Direct - Wa	328,419
		Direct - Idaho	888,631
		Direct - Oregon	0
		Total	748,023
		Direct - Wa	1,178,221
		Direct - Idaho	888,631
		Direct - Oregon	2,720,803
		Total	8,687,331
		Direct - Wa	0
		Direct - Idaho	0
		Direct - Oregon	0
		Total	0
		Direct - Wa	0
		Direct - Idaho	0
		Direct - Oregon	0
		Total	0
		Direct - Wa	2,566,470
		Direct - Idaho	904,619
		Direct - Oregon	1,815,566
		Total	3,867,425
		Direct - Wa	161,190
		Direct - Idaho	99,064
		Direct - Oregon	0
		Total	135,252
		Direct - Wa	2,727,660
		Direct - Idaho	1,003,683
		Direct - Oregon	12,626
		Total	4,290,265
		Direct - Wa	0
		Direct - Idaho	0
		Direct - Oregon	0
		Total	0
		Direct - Wa	0
		Direct - Idaho	0
		Direct - Oregon	0
		Total	0
		Direct - Wa	0
		Direct - Idaho	0
		Direct - Oregon	0
		Total	0
		Direct - Wa	0
		Direct - Idaho	0
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		Total	0
		Direct - Wa	0
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		Total	0
		Direct - Wa	0
		Direct - Idaho	0
		Direct - Oregon	0
		Total	0
		Direct - Wa	0
		Direct - Idaho	0
		Direct - Oregon	0

COMMON GENERAL PLANT For Month Ended December 31, 2008 Average of Monthly Averages Basis		Report ID: C-GPL-IA	***** OREGON *****											
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
***** ELECTRIC *****														
99	393000	Stores Equipment	353,106	16,346	22,442	314,318	353,106	0	0	0	0	0	0	0
99		Utility 0	84,271	0	0	0	0	84,271	0	0	0	0	0	0
99		Utility 1	57,623	0	0	0	0	0	0	0	0	57,623	0	57,623
7		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	140,907	111,488	0	0	111,488	29,419	0	0	0	0	0	0
9		Utility 9 - Idaho	227,404	0	179,927	0	179,927	0	47,477	0	47,477	0	0	0
9		Utility 9 - Allocated	618,770	0	0	489,583	489,583	0	0	129,187	129,187	0	0	0
TOTAL ACCOUNT			1,482,081	127,834	202,369	803,901	1,134,104	113,690	47,477	129,187	290,354	57,623	0	57,623
***** GAS NORTH *****														
99	394000	Tools, Shop, & Garage Equipment	3,364,743	1,293,672	436,390	1,634,681	3,364,743	0	0	0	0	0	0	0
99		Utility 0	1,879,708	0	0	0	0	994,609	457,115	427,984	1,879,708	0	0	0
99		Utility 1	986,981	0	0	0	0	0	0	0	0	986,981	0	986,981
7		Utility 2	1,572,213	0	0	1,131,364	1,131,364	0	0	301,550	301,550	0	139,298	139,298
8		Utility 7	800,986	0	0	0	0	0	0	545,928	545,928	0	255,058	255,058
9		Utility 8	44,310	35,059	0	0	35,059	9,251	0	0	9,251	0	0	0
9		Utility 9 - Wa	9,540	0	7,548	0	7,548	0	1,992	0	1,992	0	0	0
9		Utility 9 - Idaho	277,288	0	0	219,396	219,396	0	0	57,892	57,892	0	0	0
9		Utility 9 - Allocated	8,935,769	1,328,731	443,938	2,985,441	4,758,110	1,003,860	459,107	1,333,354	2,796,321	986,981	394,356	1,381,337
TOTAL ACCOUNT			8,935,769	1,328,731	443,938	2,985,441	4,758,110	1,003,860	459,107	1,333,354	2,796,321	986,981	394,356	1,381,337
***** LABORATORY *****														
99	395000	Laboratory Equipment	2,236,235	287,862	222,310	1,726,063	2,236,235	0	0	0	0	0	0	0
99		Utility 0	435,964	0	0	0	0	141,874	46,270	247,820	435,964	0	0	0
99		Utility 1	308,549	0	0	0	0	0	0	0	0	308,549	0	308,549
7		Utility 2	285,166	0	0	205,205	205,205	0	0	54,695	54,695	0	25,266	25,266
7		Utility 7	12,893	0	0	0	0	0	0	8,787	8,787	0	4,106	4,106
8		Utility 8	33,516	26,519	0	0	26,519	6,997	0	0	6,997	0	0	0
9		Utility 9 - Wa	10,699	0	8,465	0	8,465	0	2,234	0	2,234	0	0	0
9		Utility 9 - Idaho	495,327	0	0	391,913	391,913	0	0	103,414	103,414	0	0	0
9		Utility 9 - Allocated	3,818,349	314,381	230,775	2,323,181	2,868,337	148,871	48,504	414,716	612,091	308,549	29,372	337,921
TOTAL ACCOUNT			3,818,349	314,381	230,775	2,323,181	2,868,337	148,871	48,504	414,716	612,091	308,549	29,372	337,921
***** POWER OPERATED *****														
99	396000	Power Operated Equipment	21,732,710	10,422,103	5,753,300	5,557,307	21,732,710	0	0	0	0	0	0	0
99		Utility 0	3,719,559	0	0	0	0	2,588,383	765,032	368,144	3,719,559	0	0	0
99		Utility 1	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 2	554,036	0	0	398,684	398,684	0	0	106,264	106,264	0	49,088	49,088
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	316,068	250,079	0	0	250,079	65,989	0	0	65,989	0	0	0
9		Utility 9 - Idaho	341,515	0	270,213	0	270,213	0	71,302	0	71,302	0	0	0
9		Utility 9 - Allocated	502,987	0	0	397,973	397,973	0	0	105,014	105,014	0	0	0
TOTAL ACCOUNT			27,210,709	10,672,182	6,023,513	6,353,964	23,049,659	2,654,372	834,334	579,422	4,068,128	43,834	49,088	92,922

COMMON GENERAL PLANT		Report ID: C-GPL-1A	
For Month Ended December 31, 2008			
Average of Monthly Averages Basis			
Ref/Basis	Account	Description	Total
***** ELECTRIC *****			
397XXX		Communication Equipment	
99		Utility 0	36,356,150
99		Utility 1	646,350
99		Utility 2	483,952
7		Utility 7	6,962,771
8		Utility 8	928,367
9		Utility 9 - Wa	452,304
9		Utility 9 - Idaho	2,039,855
9		Utility 9 - Allocated	7,380,318
TOTAL ACCOUNT			55,250,067
398000		Miscellaneous Equipment	
99		Utility 0	3,334
99		Utility 1	15,666
99		Utility 2	0
7		Utility 7	554,975
8		Utility 8	0
9		Utility 9 - Wa	3,811
9		Utility 9 - Idaho	5,072
9		Utility 9 - Allocated	9,455
TOTAL ACCOUNT			592,313
***** GAS NORTH *****			
Direct - Wa			
Direct - Idaho			
Direct - Idaho			
Direct - Oregon			
Total			
***** OREGON *****			
Direct - Oregon			
Total			
***** ELECTRIC *****			
Direct - Wa			
Direct - Idaho			
Direct - Idaho			
Direct - Oregon			
Total			
***** GAS NORTH *****			
Direct - Wa			
Direct - Idaho			
Direct - Idaho			
Direct - Oregon			
Total			
***** OREGON *****			
Direct - Oregon			
Total			
TOTAL GENERAL PLANT			
TOTAL ACCOUNT			

ALLOCATION RATIOS:		ELEC/GAS NORTH/OREGON 4-FACTOR		ELEC/GAS NORTH/OREGON 4-FACTOR	
Account	Description	Wa	Idaho	Oregon	Total
E-ALL	7	100.000%	71.960%	8.860%	8.860%
E-ALL	8	100.000%	0.000%	31.843%	31.843%
E-ALL	9	100.000%	79.122%	0.000%	0.000%
E-ALL	99	0.000%	0.000%	0.000%	0.000%
TOTAL GENERAL PLANT		24,728,079	17,101,476	19,460,553	61,290,108
TOTAL ACCOUNT		592,313	417,203	125,939	1,135,455

ACCUMULATED DEPRECIATION		Report ID:
COMMON GENERAL PLANT		C-ADP-1A
For Month Ended December 31, 2008		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	38,098,652	38,098,652	0	0
99	108X06	Utility 1 - Allocated	653,239	0	653,239	0
99	108X06	Utility 1 - Washington	2,346,490	0	2,346,490	0
99	108X06	Utility 1 - Idaho	800,701	0	800,701	0
99	108X06	Utility 2	1,808,791	0	0	1,808,791
7	108X06	Utility 7	8,432,096	6,067,736	1,617,276	747,084
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-337,884	-243,141	-64,806	-29,937
8	108X06	Utility 8	729,560	0	497,246	232,314
9	108X06	Utility 9	14,247,173	11,272,648	2,974,525	0
Total			66,778,818	55,195,895	8,824,671	2,758,252
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,792,142	5,792,142	0	0
99	108X07	Utility 1 - Allocated	146,047	0	146,047	0
99	108X07	Utility 1 - Washington	406,183	0	406,183	0
99	108X07	Utility 1 - Idaho	124,841	0	124,841	0
99	108X07	Utility 2	883,384	0	0	883,384
7	108X07	Utility 7	26,110	18,789	5,008	2,313
9	108X07	Utility 9	691,421	547,066	144,355	0
Total			8,070,128	6,357,997	826,434	885,697

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 December 31, 2008
 Average of Monthly Averages Basis
 Report ID:
 C-1PL-1A

Ref/Basis	Account	Description	ELECTRIC		GAS NORTH		OREGON		Total
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct	Allocated	
	303000	Intangible Plant							
99		Utility 0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0
9		Utility 9	0	153,543	0	40,515	0	0	0
		TOTAL ACCOUNT	0	153,543	153,543	40,515	458,414	0	0
	303100	Misc Intangible Plant--Mainframe Software							
99		Utility 0	0	436,178	436,178	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0
7		Utility 7	0	11,879,060	11,879,060	3,166,209	3,166,209	46,440	46,440
8		Utility 8	0	0	0	0	0	0	1,462,597
9		Utility 9	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	12,315,238	12,315,238	3,166,209	3,166,209	46,440	1,509,037
	303110	Misc Intangible Plant--PC Software							
99		Utility 0	0	974,672	974,672	0	0	0	0
99		Utility 1	0	0	0	7,811	7,811	0	0
99		Utility 2	0	0	0	0	0	0	0
7		Utility 7	0	6,456,175	6,456,175	1,720,809	1,720,809	0	794,910
8		Utility 8	0	0	0	450,153	450,153	0	210,312
9		Utility 9	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	7,430,847	7,430,847	2,178,773	2,178,773	0	1,005,222
	303120	Misc Intangible Plant--Leased PC Software							
99		Utility 0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0
		TOTAL	0	19,899,628	19,899,628	5,385,497	5,803,396	46,440	2,467,819
		TOTAL	0	19,899,628	19,899,628	5,385,497	5,803,396	46,440	2,514,259

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-1A
For Month Ended December 31, 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	735,592	735,592	0	0
99		Utility 1	3,775	0	3,775	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	13,932	0	0	13,932
99		Utility 2 - California	0	0	0	0
7		Utility 7	10,932,198	7,866,810	2,096,796	968,593
8		Utility 8	487,431	0	332,218	155,213
		Total	12,172,928	8,602,402	2,432,789	1,137,738

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	91,518	65,856	17,553	8,108
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,592	1,740	0
		Total	99,850	72,448	19,293	8,108

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 December 31, 2008
 Average of Monthly Averages Basis

Report ID:
 G-CAM-1A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,166,209	3,166,209	0	2,096,379	2,096,379	0	1,069,830	1,069,830
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,178,773	2,178,773	0	1,442,587	1,442,587	0	736,186	736,186
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,344,982	5,344,982	0	3,538,966	3,538,966	0	1,806,016	1,806,016
		Percentage		100.000%	100.000%		0.000%	0.000%		0.000%	0.000%
ALLOCATION TO DIRECT/ALLOCATED											
BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization	2,432,789	2,432,789	2,432,789	0	0	0	0	0	0
	404X3X	Amortization Expense	84,541	84,541	84,541	0	0	0	0	0	0
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,432,789	2,432,789	0	1,610,774	1,610,774	0	822,015	822,015
4	404X3X	Amortization Expense	0	84,541	84,541	0	55,975	55,975	0	28,566	28,566
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			66.211%			33.789%	

AVISTA UTILITIES

RESULTS OF OPERATIONS

ACCUMULATED DEFERRED FIT NON		Report ID:
UTILITY - SPECIFIC GENERAL PLANT		C-DTX-1A
For Month Ended December 31, 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	-10,100,650	-7,268,428	-1,937,305	-894,918
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,586,382	-1,255,177	-331,205	0
Total			-11,687,032	-8,523,605	-2,268,510	-894,918

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.0000%	71.960%	19.180%	8.860%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	68.157%	31.843%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.122%	20.878%	0.000%