

UG-091101-5I

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July 8, 2009

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

RECEIVED  
REGIONS MANAGEMENT  
2009 JUL 10 AM 8:12  
STATE OF WASH.  
UTIL. AND TRANSP.  
COMMISSION

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 May 31, 2009. 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 Theresa Melvin at (509) 495-8165.

Sincerely,

Patty Olsness  
Rates Coordinator  
Avista Utilities

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**Gas Revenue Report by Revenue Class**  
**Current Month and Year-to-Date**  
**for Accounting Period : 200905 , State Code : WA**

Accounting Period	200905	State Code	WA
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Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	131,649	7,014,951	9,134,921	131,906	73,073,222	90,886,343
16 LARGE CUSTOMER PGA-COMMERCIAL	0	0	-396,664	0	0	-436,597
17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	-65,651	0	0	-96,314
19 THEFT OF SERVICE-GAS	0	0	114	0	0	242
21 FIRM COMMERCIAL	13,847	4,259,985	4,911,581	13,860	44,968,830	51,125,888
22 INTERRUPTIBLE COMMERCIAL	1	54,160	59,307	1	384,125	414,903
31 FIRM- INDUSTRIAL	135	251,868	268,431	137	1,787,787	1,919,807
80 INTERDEPARTMENT REVENUE	34	28,984	31,109	34	320,119	341,280
88 MISC-SERVICING CUSTOMER INSTALLS	0	0	2,190	0	0	9,448
91 COMMERCIAL-TRANS OF GAS FOR OTHERS	13	1,688,774	72,427	13	12,339,726	513,096
92 INDUSTIAL-TRANS OF GAS FOR OTHERS	26	3,541,790	143,871	25	19,852,782	795,395
93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	3	40,388	844	2	621,988	13,006
Total WA	145,708	16,880,900	14,162,480	145,978	153,348,579	145,486,496
Total WA	145,708	16,880,900	14,162,480	145,978	153,348,579	145,486,496

GAS RATE OF RETURN For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	-356,264	-208,698	-147,566
		Adjustments			
		Adjusted Gas Net Operating Income	-356,264	-208,698	-147,566
G-APL		Gas Net Adjusted Rate Base	274,567,685	177,494,560	97,073,125
		RATE OF RETURN	-0.130%	-0.118%	-0.152%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Month Ended May 31, 2009		G-ALL-1A				
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	3/1/2008	100.000%	70.930%	29.070%
		Number of Customers	5/31/2009	218,822	145,708	73,114
2		Percent		100.000%	66.587%	33.413%
	G-OPS	Direct Distribution Operating Expense		737,109	445,609	291,500
3		Percent		100.000%	60.454%	39.546%
		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		218,921	145,664	73,257
		Percentage		100.000%	66.537%	33.463%
		Total Direct Plant		270,603,379	172,560,521	98,042,858
		Percentage		100.000%	63.769%	36.231%
		Total Four Factor Allocators		400.000%	264.845%	135.155%
4		Percent		100.000%	66.211%	33.789%
		Underground Storage & Dist Plant				
				System	Washington	Idaho
	G-PLT	Underground Storage		31,248,426	22,164,509	9,083,917
	G-PLT	Distribution		396,315,111	253,886,349	142,428,762
		Total Underground Storage/Dist Plant		427,563,537	276,050,858	151,512,679
5		Percent		100.000%	64.564%	35.436%
	Input	Actual Therms Purchased	5/31/2009	11,154,575	7,877,361	3,277,214
6		Percent		100.000%	70.620%	29.380%

GAS ALLOCATION PERCENTAGES For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec\Gas North\Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		43,675,295	38,956,355	2,980,593	1,738,347
	Direct O & M Accts 901 - 935		38,831,495	25,255,770	9,909,996	3,665,729
	Direct O & M Accts 901 - 905 Utility 9 Only		2,720,313	1,682,160	1,038,153	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>85,227,103</b>	<b>65,894,285</b>	<b>13,928,742</b>	<b>5,404,076</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>77.316%</b>	<b>16.343%</b>	<b>6.341%</b>
	Direct Labor Accts 500 - 894		50,188,967	40,116,964	6,770,556	3,301,447
	Direct Labor Accts 901 - 935		4,484,444	3,094,527	399,705	990,212
	Direct O & M Accts 901 - 905 Utility 9 Only		2,750,127	1,700,596	1,049,531	XXXXXX
	<b>Total</b>		<b>57,423,538</b>	<b>44,912,087</b>	<b>8,219,792</b>	<b>4,291,659</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>78.212%</b>	<b>14.314%</b>	<b>7.474%</b>
	Number of Customers at 12/31/08		668,976	354,732	218,921	95,323
	<b>Percentage</b>		<b>100.000%</b>	<b>53.026%</b>	<b>32.725%</b>	<b>14.249%</b>
	Net Direct Plant		2,118,092,894	1,686,448,103	296,578,331	135,066,460
	<b>Percentage</b>		<b>100.000%</b>	<b>79.621%</b>	<b>14.002%</b>	<b>6.377%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>288.175%</b>	<b>77.384%</b>	<b>34.441%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>72.044%</b>	<b>19.346%</b>	<b>8.610%</b>

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Input	Gas North/Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		4,718,940	0	2,980,593	1,738,347
	Direct O & M Accts 901 - 935		13,575,725	0	9,909,996	3,665,729
	Direct O & M Accts 901 - 905 Utility 9 Only		1,038,153	0	1,038,153	XXXXXX
	<b>Total</b>		<b>19,332,818</b>	<b>0</b>	<b>13,928,742</b>	<b>5,404,076</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>72.047%</b>	<b>27.953%</b>
	Direct Labor Accts 580 - 894		10,072,003	0	6,770,556	3,301,447
	Direct Labor Accts 901 - 935		1,389,917	0	399,705	990,212
	Direct O & M Accts 901 - 905 Utility 9 Only		1,049,531	0	1,049,531	XXXXXX
	<b>Total</b>		<b>12,511,451</b>	<b>0</b>	<b>8,219,792</b>	<b>4,291,659</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>65.698%</b>	<b>34.302%</b>
	Number of Customers at 12/31/08		314,244	0	218,921	95,323
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.666%</b>	<b>30.334%</b>
	Net Direct Plant		427,362,633	0	292,786,064	134,576,569
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.510%</b>	<b>31.490%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>275.921%</b>	<b>124.079%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.980%</b>	<b>31.020%</b>

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GAS OPERATING STATEMENT		Report ID:
For Month Ended May 31, 2009		G-OPS-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	13,024,685	0	13,024,685	9,134,921	0	9,134,921	3,889,764	0	3,889,764
99	4812XX	Commercial - Firm & Interruptible	6,481,541	0	6,481,541	4,574,224	0	4,574,224	1,907,317	0	1,907,317
99	4813XX	Industrial-Firm	346,638	0	346,638	202,780	0	202,780	143,858	0	143,858
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-5,929,766	0	-5,929,766	-4,091,054	0	-4,091,054	-1,838,712	0	-1,838,712
99	484000	Interdepartmental Revenue	34,915	0	34,915	31,109	0	31,109	3,806	0	3,806
		TOTAL SALES TO ULTIMATE CUSTOMERS	13,958,013	0	13,958,013	9,851,980	0	9,851,980	4,106,033	0	4,106,033
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	4,882,587	0	4,882,587	3,448,083	0	3,448,083	1,434,504	0	1,434,504
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	4,248	0	4,248	2,304	0	2,304	1,944	0	1,944
99	489300	Transportation For Others	280,541	0	280,541	243,274	0	243,274	37,267	0	37,267
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	707,623	0	707,623	500,047	0	500,047	207,576	0	207,576
		TOTAL OTHER OPERATING REVENUES	5,876,280	0	5,876,280	4,194,989	0	4,194,989	1,681,291	0	1,681,291
		TOTAL GAS REVENUES	19,834,293	0	19,834,293	14,046,969	0	14,046,969	5,787,324	0	5,787,324
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	20,367,113	0	20,367,113	14,293,580	0	14,293,580	6,073,533	0	6,073,533
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	-5,997,965	0	-5,997,965	-4,235,763	0	-4,235,763	-1,762,202	0	-1,762,202
6	811000	Gas Used for Products Extraction	-29,714	0	-29,714	-20,984	0	-20,984	-8,730	0	-8,730
10	813000	Other Gas Expenses	0	129,757	129,757	0	87,225	87,225	0	42,532	42,532
		TOTAL PRODUCTION EXPENSES	14,339,434	129,757	14,469,191	10,036,833	87,225	10,124,058	4,302,601	42,532	4,345,133
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	210	210	0	149	149	0	61	61
1	824000	Other Expenses	0	-15,966	-15,966	0	-11,325	-11,325	0	-4,641	-4,641
1	837000	Other Equipment	0	-9,738	-9,738	0	-6,907	-6,907	0	-2,831	-2,831
		TOTAL UNDERGROUND STORAGE OP. EXP	0	-25,494	-25,494	0	-18,083	-18,083	0	-7,411	-7,411
G-ADP		Depreciation Expense	0	46,965	46,965	0	33,312	33,312	0	13,653	13,653
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	17,036	17,036	0	12,084	12,084	0	4,952	4,952
		TOTAL UNDERGROUND STORAGE EXP	0	38,526	38,526	0	27,326	27,326	0	11,200	11,200

GAS OPERATING STATEMENT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	21,243	41,612	62,855	15,529	25,156	40,685	5,714	16,456	22,170
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	159,186	13,005	172,191	92,815	7,862	100,677	66,371	5,143	71,514
3	875000	Measuring & Reg Sta Exp-General	3,313	0	3,313	2,269	0	2,269	1,044	0	1,044
3	876000	Measuring & Reg Sta Exp-Industrial	566	0	566	0	0	0	566	0	566
3	877000	Measuring & Reg Sta Exp-City Gate	14,384	0	14,384	3,337	0	3,337	11,047	0	11,047
3	878000	Meter & House Regulator Expenses	80,961	0	80,961	69,829	0	69,829	11,132	0	11,132
3	879000	Customer Installation Expenses	102,984	7,020	110,004	47,941	4,244	52,185	55,043	2,776	57,819
3	880000	Other Expenses	57,279	78,945	136,224	31,684	47,725	79,409	25,595	31,220	56,815
3	881000	Rents	60	0	60	60	0	60	0	0	0
MAINTENANCE											
3	885000	Supervision & Engineering	6,686	580	7,266	4,259	351	4,610	2,427	229	2,656
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	112,402	1,305	113,707	76,285	789	77,074	36,117	516	36,633
3	889000	Measuring & Reg Sta Exp-General	33,527	0	33,527	10,958	0	10,958	22,569	0	22,569
3	890000	Measuring & Reg Sta Exp-Industrial	27,939	3,633	31,572	22,463	2,196	24,659	5,476	1,437	6,913
3	891000	Measuring & Reg Sta Exp-City Gate	6,209	0	6,209	3,362	0	3,362	2,847	0	2,847
3	892000	Services	85,678	1,822	87,500	51,438	1,101	52,539	34,240	721	34,961
3	893000	Meters & House Regulators	24,692	43,310	68,002	13,380	26,183	39,563	11,312	17,127	28,439
3	894000	Other Equipment	0	206	206	0	125	125	0	81	81
TOTAL DISTRIBUTION OPERATING EXP			737,109	191,438	928,547	445,609	115,732	561,341	291,500	75,706	367,206
G-ADP	Depreciation		772,520	5,211	777,731	497,872	3,680	501,552	274,648	1,531	276,179
G-OTX	Taxes Other Than FIT		1,341,504	0	1,341,504	1,163,032	0	1,163,032	178,472	0	178,472
TOTAL DISTRIBUTION EXPENSES			2,851,133	196,649	3,047,782	2,106,513	119,412	2,225,925	744,620	77,237	821,857
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	28,740	28,740	0	19,137	19,137	0	9,603	9,603
2	902000	Meter Reading Expenses	121,065	4,065	125,130	109,310	2,707	112,017	11,755	1,358	13,113
G-903	903XXX	Customer Records & Collection Expenses	80,989	313,660	394,649	56,425	208,718	265,143	24,564	104,942	129,506
2	904000	Uncollectible Accounts	0	149,789	149,789	0	99,740	99,740	0	50,049	50,049
2	905000	Misc Customer Accounts	0	14,958	14,958	0	9,960	9,960	0	4,998	4,998
TOTAL CUSTOMER ACCOUNTS EXPENSES			202,054	511,212	713,266	165,735	340,262	505,997	36,319	170,950	207,269
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	406,810	26,341	433,151	333,143	17,540	350,683	73,667	8,801	82,468
2	909000	Advertising	0	3,121	3,121	0	2,078	2,078	0	1,043	1,043
2	910000	Misc Customer Service & Info Exp	0	4,796	4,796	0	3,194	3,194	0	1,602	1,602
TOTAL CUSTOMER SERVICE & INFO EXP			406,810	34,258	441,068	333,143	22,812	355,955	73,667	11,446	85,113



GAS OPERATING STATEMENT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	48,914	48,914	0	32,570	32,570	0	16,344	16,344
2	913000	Advertising	0	3,499	3,499	0	2,330	2,330	0	1,169	1,169
2	916000	Miscellaneous Sales Expenses	13,525	2,956	16,481	12,638	1,968	14,606	887	988	1,875
		<b>TOTAL SALES EXPENSES</b>	<b>13,525</b>	<b>55,369</b>	<b>68,894</b>	<b>12,638</b>	<b>36,868</b>	<b>49,506</b>	<b>887</b>	<b>18,501</b>	<b>19,388</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	2,789	383,713	386,502	423	254,060	254,483	2,366	129,653	132,019
4	921000	Office Supplies & Expenses	0	74,169	74,169	0	49,108	49,108	0	25,061	25,061
4	922000	Admin. Expenses Transferred - Credit	0	-2,358	-2,358	0	-1,561	-1,561	0	-797	-797
4	923000	Outside Services Employed	0	222,698	222,698	0	147,451	147,451	0	75,247	75,247
4	924000	Property Insurance Premium	0	22,182	22,182	0	14,687	14,687	0	7,495	7,495
4	925XXX	Injuries and Damages	0	80,406	80,406	0	53,238	53,238	0	27,168	27,168
4	926XXX	Employee Pensions and Benefits	4,630	19,785	24,415	4,630	13,100	17,730	0	6,685	6,685
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	82,644	18,051	100,695	61,199	11,952	73,151	21,445	6,099	27,544
4	930000	Miscellaneous General Expenses	3,358	104,663	108,021	3,238	69,298	72,536	120	35,365	35,485
4	931000	Rents	2,755	7,165	9,920	2,640	4,744	7,384	115	2,421	2,536
4	935000	Maintenance of General Plant	21,776	116,340	138,116	13,435	77,030	90,465	8,341	39,310	47,651
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>117,952</b>	<b>1,046,814</b>	<b>1,164,766</b>	<b>85,565</b>	<b>693,107</b>	<b>778,672</b>	<b>32,387</b>	<b>353,707</b>	<b>386,094</b>
G-ADP		Depreciation	60,720	82,455	143,175	40,724	54,594	95,318	19,996	27,861	47,857
4	404X50	Amortization - Leasehold Imp (1404.60)	0	166	166	0	110	110	0	56	56
G-CAM		Amortization - Intangible Plant--Software	0	91,193	91,193	0	60,380	60,380	0	30,813	30,813
99	404X30	Amortization - Intangible Distribution Plant	706	0	706	387	0	387	319	0	319
4	404X60	Amortization - Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407X28	Amortization - Decoupling Revenue	31,496	0	31,496	31,496	0	31,496	0	0	0
99	407329	Decoupling Surcharge	28,123	0	28,123	28,123	0	28,123	0	0	0
99	407390	Amortization - Hamilton St. Bridge Site	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other than FIT	0	2,662	2,662	0	1,763	1,763	0	899	899
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>238,997</b>	<b>1,223,290</b>	<b>1,462,287</b>	<b>186,295</b>	<b>809,954</b>	<b>996,249</b>	<b>52,702</b>	<b>413,336</b>	<b>466,038</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>18,051,953</b>	<b>2,189,061</b>	<b>20,241,014</b>	<b>12,841,157</b>	<b>1,443,859</b>	<b>14,285,016</b>	<b>5,210,796</b>	<b>745,202</b>	<b>5,955,998</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>-406,721</b>			<b>-238,047</b>			<b>-168,674</b>
G-FIT		FEDERAL INCOME TAX			391,866			316,028			75,838
G-FIT		DEFERRED FEDERAL INCOME TAX			-438,214			-342,825			-95,389
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-4,109			-2,552			-1,557
		<b>GAS NET OPERATING INCOME</b>			<b>-356,264</b>			<b>-208,698</b>			<b>-147,566</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.587%	33.413%
G-ALL	3	Direct Distribution Operating Expense	100.000%	60.454%	39.546%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.620%	29.380%
G-ALL	10	Actual Annual Throughput	100.000%	67.222%	32.778%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 7/7/2009

ALLOCATION OF PURCHASED GAS COSTS For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-804-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-854,441	0	-854,441	-602,269	0	-602,269	-252,172	0	-252,172
99	805120	Gas Expense - Rate Deferrals	3,733,411	0	3,733,411	2,539,305	0	2,539,305	1,194,106	0	1,194,106
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	15,553,182	0	15,553,182	10,984,156	0	10,984,156	4,569,026	0	4,569,026
1	804001	Pipeline Demand Costs	1,893,729	0	1,893,729	1,343,222	0	1,343,222	550,507	0	550,507
99	804010	Gas Costs - Fixed Hedge	-579,923	0	-579,923	-409,542	0	-409,542	-170,381	0	-170,381
99	804014	GTI Contributions	4,794	0	4,794	3,434	0	3,434	1,360	0	1,360
99	804017	Transaction Fees	7,034	0	7,034	4,967	0	4,967	2,067	0	2,067
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	239,115	0	239,115	168,863	0	168,863	70,252	0	70,252
6	804700	Off System Gas Purchases - Bookout	370,212	0	370,212	261,444	0	261,444	108,768	0	108,768
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			20,367,113	0	20,367,113	14,293,580	0	14,293,580	6,073,533	0	6,073,533

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	70.620%	29.380%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 7/7/2009

ALLOCATION OF ACCOUNT 1903 For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-903-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	80,989	307,124	388,113	56,425	204,505	260,930	24,564	102,619	127,183
12	903920	Accts Rec Sold - Program Fees	0	6,475	6,475	0	4,174	4,174	0	2,301	2,301
12	903930	Accts Rec Sold - Maturity Yield Fees	0	61	61	0	39	39	0	22	22
Total			80,989	313,660	394,649	56,425	208,718	265,143	24,564	104,942	129,506

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.587%	33.413%
W-ALL	12	Net Gas Plant	100.000%	64.459%	35.541%

## RESULTS OF OPERATIONS

## AVISTA UTILITIES

RUN DATE: 7/7/2009

FEDERAL INCOME TAXES--GAS For Month Ended May 31, 2009 Average of Monthly Averages Basis		Report ID: G-FIT-1A				
Ref/Basis	Description	System	Washington	Idaho		
	Calculation of Taxable Operating Income:					
G-OPS	Operating Revenue	19,834,293	14,046,969	5,787,324		
G-OPS	Operating & Maintenance Expense	17,760,238	12,357,446	5,402,792		
G-OPS	Book Depreciation & Amortization	1,119,574	750,691	368,883		
G-OTX	Taxes Other than FIT	1,361,202	1,176,879	184,323		
	Net Operating Income Before FIT	-406,721	-238,047	-168,674		
	Less: Monthly Interest Expense	0	0	0		
G-SCM	Add: Schedule M Additions	3,305,671	2,299,568	1,006,103		
G-SCM	Less: Schedule M Deductions	1,779,334	1,158,585	620,749		
	Taxable Net Operating Income	1,119,616	902,936	216,680		
	Percent	35%	35%	35%		
	Total Federal Income Tax	391,866	316,028	75,838		
G-DTE	Deferred FIT	-438,214	-342,825	-95,389		
99	411400 Amortized Investment Tax Credit	-4,109	-2,552	-1,557		
	Total FIT/Deferred FIT & ITC	-50,457	-29,349	-21,108		
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	

GAS SCHEDULE M ITEMS For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Schedule M Additions:									
	G-OPS	Book Depreciation & Amortization (997000)	833,946	226,009	1,059,955	538,983	152,089	691,072	294,963	73,920	368,883
12	997001	Contributions In Aid of Construction	0	12,562	12,562	0	8,097	8,097	0	4,465	4,465
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	-12,182	-12,182	0	-7,852	-7,852	0	-4,330	-4,330
4	997005	FAS106 Current Retiree Medical Accrual	0	6,712	6,712	0	4,444	4,444	0	2,268	2,268
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
6	997008	DSM Book Amortization	0	36,463	36,463	0	25,750	25,750	0	10,713	10,713
99	997010	Deferred Gas Credit and Refunds	2,879,317	0	2,879,317	1,937,382	0	1,937,382	941,935	0	941,935
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	5,046	5,046	0	3,341	3,341	0	1,705	1,705
12	997016	1992 Redemptions	0	26,327	26,327	0	16,970	16,970	0	9,357	9,357
4	997020	FAS87 Current Pension Accrual	0	249,341	249,341	0	165,091	165,091	0	84,250	84,250
4	997022	Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	59,274	0	59,274	59,274	0	59,274	0	0	0
12	997032	Interest Rate Swaps	0	27,987	27,987	0	18,040	18,040	0	9,947	9,947
99	997033	DSM Tariff Rider	-234,151	0	-234,151	-24,288	0	-24,288	-209,863	0	-209,863
4	997033	DSM Tariff Rider	0	290	290	0	192	192	0	98	98
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-706,522	-706,522	0	-501,136	-501,136	0	-205,386	-205,386
99	997065	Amortization of Unbilled Revenue Add-Ins	-184,734	0	-184,734	-151,333	0	-151,333	-33,401	0	-33,401
4	997066	Miscellaneous Schedule M Additions	0	75,356	75,356	0	49,894	49,894	0	25,462	25,462
		TOTAL SCHEDULE M ADDITIONS	3,358,282	-52,611	3,305,671	2,364,648	-65,080	2,299,568	993,634	12,469	1,006,103
		Schedule M Deductions:									
6	997011	Lewiston Meter Correction	0	0	0	0	0	0	0	0	0
4	997036	CIT Telephone Lease	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	1,773,887	1,773,887	0	1,154,978	1,154,978	0	618,909	618,909
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	1,779,334	1,779,334	0	1,158,585	1,158,585	0	620,749	620,749

ALLOCATION RATIOS:

Account	Description	SYSTEM	WASHINGTON	IDAHO
G-ALL 1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL 2	Number of Customers	100.000%	66.587%	33.413%
G-ALL 3	Direct Distribution Operating Expense	100.000%	60.454%	39.546%
G-ALL 4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL 6	Actual Therms Purchased	100.000%	70.620%	29.380%
G-ALL 11	Book Depreciation	100.000%	65.110%	34.890%
G-ALL 12	Net Gas Plant	100.000%	64.459%	35.541%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-DTE-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	472,640	315,705	156,935
99	410100	Deferred Federal Income Tax Exp	-960,936	-701,761	-259,175
		<b>SUBTOTAL</b>	<b>-488,296</b>	<b>-386,056</b>	<b>-102,240</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	-14,575	-9,736	-4,839
99	411100	Deferred Federal Income Tax Exp	64,657	52,967	11,690
		<b>SUBTOTAL</b>	<b>50,082</b>	<b>43,231</b>	<b>6,851</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>-438,214</b>	<b>-342,825</b>	<b>-95,389</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.796%	33.204%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended May 31, 2009 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			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Cost of Debt		<u>3.516%</u>	<u>3.602%</u>
	Total Weighted Cost		<u>3.516%</u>	<u>3.602%</u>
G-APL	Net Rate Base	274,567,685	177,494,560	97,073,125
	Interest Deduction for FIT Calculation	<u>9,737,283</u>	<u>6,240,709</u>	<u>3,496,574</u>
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-08-1)			
3	Debt Cost from last GRCs			

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 7/7/2009

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-OTX-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408150	R&P Property Tax	0	17,036	17,036	0	12,084	12,084	0	4,952	4,952
		DISTRIBUTION									
99	408110	State Excise Tax	542,761	0	542,761	542,761	0	542,761	0	0	0
99	408120	Municipal Occupation & License Tax	607,294	0	607,294	496,270	0	496,270	111,024	0	111,024
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	187,552	0	187,552	124,001	0	124,001	63,551	0	63,551
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	3,897	0	3,897	0	0	0	3,897	0	3,897
		TOTAL	1,341,504	0	1,341,504	1,163,032	0	1,163,032	178,472	0	178,472
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	2,662	2,662	0	1,763	1,763	0	899	899
		TOTAL TAXES OTHER THAN FIT	1,341,504	19,698	1,361,202	1,163,032	13,847	1,176,879	178,472	5,851	184,323

FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2008			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax		
G-ALL	Underground Storage		34,463,930	17,036	34,463,930	11.955%	17,036	0	0.000%	0	
G-ALL	Distribution		390,954,532	187,552	250,850,463	87.018%	124,001	140,104,069	98.149%	63,551	
G-ALL	General		5,601,396	2,662	2,959,052	1.027%	1,463	2,642,344	1.851%	1,199	
	TOTAL		431,019,858	207,250	288,273,445	100.000%	142,500	142,746,413	100.000%	64,750	

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	Report ID:
For Month Ended May 31, 2009	G-PLT-1A
Average of Monthly Averages Basis	

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	303000	Intangible Gas Plant	417,899	40,744	458,643	249,449	26,977	276,426	168,450	13,767	182,217
4	303100	Misc Intangible Plant--Mainframe Software	0	3,488,996	3,488,996	0	2,310,099	2,310,099	0	1,178,897	1,178,897
4	303110	Misc Intangible Plant--PC Software	0	2,080,526	2,080,526	0	1,377,537	1,377,537	0	702,989	702,989
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,610,266	6,028,165	249,449	3,714,613	3,964,062	168,450	1,895,653	2,064,103
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	527,178	527,178	0	373,927	373,927	0	153,251	153,251
1	351XXX	Structures & Improvements	0	1,195,485	1,195,485	0	847,958	847,958	0	347,527	347,527
1	352XXX	Wells	0	14,511,659	14,511,659	0	10,293,120	10,293,120	0	4,218,539	4,218,539
1	353000	Lines	0	1,040,687	1,040,687	0	738,159	738,159	0	302,528	302,528
1	354000	Compressor Station Equipment	0	11,670,323	11,670,323	0	8,277,760	8,277,760	0	3,392,563	3,392,563
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	415,951	415,951	0	295,034	295,034	0	120,917	120,917
1	357000	Other Equipment	0	1,713,359	1,713,359	0	1,215,286	1,215,286	0	498,073	498,073
TOTAL UNDERGROUND STORAGE PLANT			0	31,248,426	31,248,426	0	22,164,509	22,164,509	0	9,083,917	9,083,917
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 & Land Rights	63,135	0	63,135	0	0	0	63,135	0	63,135
6	375000	Structures & Improvements	582,439	22,254	604,693	420,288	15,716	436,004	162,151	6,538	168,689
6	376000	Mains	195,665,323	2,512,521	198,177,844	122,888,007	1,774,342	124,662,349	72,777,316	738,179	73,515,495
6	378000	Measuring & Reg Station Equip-General	4,170,942	57,440	4,228,382	2,641,850	40,564	2,682,414	1,529,092	16,876	1,545,968
6	379000	Measuring & Reg Station Equip-City Gate	5,831,696	60,967	5,892,663	1,666,269	43,055	1,709,324	4,165,427	17,912	4,183,339
6	380000	Services	129,710,403	0	129,710,403	85,507,680	0	85,507,680	44,202,723	0	44,202,723
6	381000	Meters	54,955,165	0	54,955,165	36,828,657	0	36,828,657	18,126,508	0	18,126,508
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	2,597,856	0	2,597,856	1,999,621	0	1,999,621	598,235	0	598,235
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			393,661,929	2,653,182	396,315,111	252,012,672	1,873,677	253,886,349	141,649,257	779,505	142,428,762
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,590	519,025	1,186,615	575,790	343,652	919,442	91,800	175,373	267,173
4	390XXX	Structures & Improvements	2,103,692	7,276,980	9,380,672	1,192,586	4,818,161	6,010,747	911,106	2,458,819	3,369,925
4	391XXX	Office Furniture & Equipment	0	5,877,742	5,877,742	0	3,891,712	3,891,712	0	1,986,030	1,986,030
4	392XXX	Transportation Equipment	4,024,804	837,214	4,862,018	2,968,105	554,328	3,522,433	1,056,699	282,886	1,339,585
4	393000	Stores Equipment	157,516	124,031	281,547	112,782	82,122	194,904	44,734	41,909	86,643
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,546,949	3,002,043	998,393	1,024,250	2,022,643	456,701	522,699	979,400
4	395000	Laboratory Equipment	143,062	316,673	459,735	107,901	209,672	317,573	35,161	107,001	142,162
4	396XXX	Power Operated Equipment	3,601,396	603,109	4,204,505	2,738,527	399,324	3,137,851	862,869	203,785	1,066,654

GAS UTILITY PLANT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,568,143	3,594,747	5,162,890	463,813	2,380,118	2,843,931	1,104,330	1,214,629	2,318,959
4	398000	Miscellaneous Equipment	1,134	96,006	97,140	486	63,567	64,053	648	32,439	33,087
		TOTAL GENERAL PLANT	13,722,431	20,792,476	34,514,907	9,158,383	13,766,906	22,925,289	4,564,048	7,025,570	11,589,618
		TOTAL PLANT IN SERVICE	407,802,259	60,304,350	468,106,609	261,420,504	41,519,705	302,940,209	146,381,755	18,784,645	165,166,400
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	407,802,259	60,304,350	468,106,609	261,420,504	41,519,705	302,940,209	146,381,755	18,784,645	165,166,400
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,103,395	11,103,395	0	7,875,638	7,875,638	0	3,227,757	3,227,757
G-ADP	1119.X5	Distribution	128,164,383	864,493	129,028,876	82,599,125	610,505	83,209,630	45,565,258	253,988	45,819,246
G-ADP	1119.X6	General Plant - Non-Transportation	4,991,237	3,865,558	8,856,795	3,499,448	2,559,425	6,058,873	1,491,789	1,306,133	2,797,922
G-ADP	1119.X7	General Plant - Transportation	733,771	53,827	787,598	526,647	35,639	562,286	207,124	18,188	225,312
		TOTAL ACCUMULATED DEPRECIATION	133,889,391	15,887,273	149,776,664	86,625,220	11,081,207	97,706,427	47,264,171	4,806,066	52,070,237
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,730,660	2,730,660	0	1,807,997	1,807,997	0	922,663	922,663
99	111X30	Intangible Plant--Distribution Plant	63,497	0	63,497	34,517	0	34,517	28,980	0	28,980
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	20,285	20,285	0	13,431	13,431	0	6,854	6,854
		TOTAL ACCUMULATED AMORTIZATION	63,497	2,750,945	2,814,442	34,517	1,821,428	1,855,945	28,980	929,517	958,497
		NET GAS UTILITY PLANT	273,849,371	41,666,132	315,515,503	174,760,767	28,617,070	203,377,837	99,088,604	13,049,062	112,137,666

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%	70.620%	29.380%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-APL-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	273,849,371	41,666,132	315,515,503	174,760,767	28,617,070	203,377,837	99,088,604	13,049,062	112,137,666
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,422,569	-2,422,569	0	-1,561,564	-1,561,564	0	-861,005	-861,005
12	282900	Deferred F.I.T. - Plant In Service	0	-46,778,463	-46,778,463	0	-30,152,929	-30,152,929	0	-16,625,534	-16,625,534
12	190180	FAS 109 ITC	0	191,282	191,282	0	123,298	123,298	0	67,984	67,984
12	283850	Gas portion of Bond Redemptions	0	-787,270	-787,270	0	-507,466	-507,466	0	-279,804	-279,804
4	190850	Gain on Sale of General Office Bldg--GAS	0	60,065	60,065	0	39,770	39,770	0	20,295	20,295
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	-49,736,955	-48,389,875	948,359	-32,058,891	-31,110,532	398,721	-17,678,064	-17,279,343
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	7,076,561	7,076,561	0	5,019,405	5,019,405	0	2,057,156	2,057,156
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	537,077	0	537,077	321,455	0	321,455	215,622	0	215,622
4	253850	Gain on Sale of General Office Building	0	-171,581	-171,581	0	-113,605	-113,605	0	-57,976	-57,976
		TOTAL OTHER ADJUSTMENTS	537,077	6,904,980	7,442,057	321,455	4,905,800	5,227,255	215,622	1,999,180	2,214,802
		NET RATE BASE	275,733,528	-1,165,843	274,567,685	176,030,581	1,463,979	177,494,560	99,702,947	-2,629,822	97,073,125

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%	64.459%	35.541%
G-ALL	13	Net Gas General Plant	100.000%	65.556%	34.444%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	31,248,426	31,248,426	0	22,164,509	22,164,509	0	9,083,917	9,083,917
G-PLT	350XXX	Less: Land and Land Rights	0	527,178	527,178	0	373,927	373,927	0	153,251	153,251
		Depreciable Underground Storage Plant	0	30,721,248	30,721,248	0	21,790,582	21,790,582	0	8,930,666	8,930,666
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,103,395	11,103,395	0			0		
	403X80	Depreciation Expense		46,965	46,965	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,103,395	11,103,395	0	7,875,638	7,875,638	0	3,227,757	3,227,757
1	403X80	Depreciation Expense	0	46,965	46,965	0	33,312	33,312	0	13,653	13,653
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	393,661,929	2,653,182	396,315,111	252,012,672	1,873,677	253,886,349	141,649,257	779,505	142,428,762
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	393,576,959	2,653,182	396,230,141	251,952,372	1,873,677	253,826,049	141,624,587	779,505	142,404,092
		Percentage		0.670%	100.000%		64.016%			35.314%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		864,493	129,028,876	82,599,125			45,565,258		
	403X50	Depreciation Expense		5,211	777,731	497,872			274,648		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	128,164,383	864,493	129,028,876	82,599,125	610,505	83,209,630	45,565,258	253,988	45,819,246
6	403X50	Depreciation Expense	772,520	5,211	777,731	497,872	3,680	501,552	274,648	1,531	276,179
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	13,722,431	20,792,476	34,514,907	9,158,383	13,766,906	22,925,289	4,564,048	7,025,570	11,589,618
G-PLT	389XXX	Less: Land and Land Rights	667,590	519,025	1,186,615	575,790	343,652	919,442	91,800	175,373	267,173
G-PLT	392XXX	Less: Transportation	4,024,804	837,214	4,862,018	2,968,105	554,328	3,522,433	1,056,699	282,886	1,339,585
		Depreciable Non-Transport Genl Plant	9,030,037	19,436,237	28,466,274	5,614,488	12,868,926	18,483,414	3,415,549	6,567,311	9,982,860
		Percentage		68.278%	100.000%		19.723%			11.999%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accum Depr--Gas General Plant		3,865,558	5,661,498	1,116,617			679,323		
	108X06	Accum Depr--Gas General Plant - Direct	3,195,297		3,195,297	2,382,831			812,466		
	403X60	Depreciation Expense		82,052	120,173	23,702			14,420		
	403X60	Depreciation Expense (Direct)	20,660		20,660	15,593			5,067		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	4,991,237	3,865,558	8,856,795	3,499,448	2,559,425	6,058,873	1,491,789	1,306,133	2,797,922
4	403X60	Depreciation Expense	58,782	82,052	140,834	39,295	54,327	93,622	19,487	27,725	47,212
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,024,804	837,214	4,862,018	2,968,105	554,328	3,522,433	1,056,699	282,886	1,339,585
		Percentage		17.219%	100.000%	61.047%			21.734%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		53,827	312,604	190,835			67,941		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	474,995		474,995	335,812			139,183		
	403X70	Depreciation Expense		403	2,341	1,429			509		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	733,771	53,827	787,598	526,647	35,639	562,286	207,124	18,188	225,312
4	403X70	Depreciation Expense	1,938	403	2,341	1,429	267	1,696	509	136	645
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%			70.620%			29.380%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	302,348	217,824	58,492	26,032
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
		TOTAL	<u>303,157</u>	<u>218,463</u>	<u>58,662</u>	<u>26,032</u>
7	404X32 PC Software	Utility 7	141,995	102,299	27,470	12,226
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
		TOTAL	<u>149,143</u>	<u>102,299</u>	<u>32,401</u>	<u>14,443</u>
7	404X33 PC Software Lease	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	404X50 Leasehold Improvements	Utility 7	859	619	166	74
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		TOTAL	<u>859</u>	<u>619</u>	<u>166</u>	<u>74</u>
1	404X60 Leased Transportation Vehicles	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
G-ALL	9	Elec\Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended May 31, 2009 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	462,187	332,978	89,415	39,794
8	Utility 8	10,933	0	7,542	3,391
9	Utility 9	98,786	78,045	20,741	0
		<u>571,906</u>	<u>411,023</u>	<u>117,698</u>	<u>43,185</u>
7	403X70 Utility 7	158	114	31	14
8	Utility 8	0	0	0	0
9	Utility 9	1,197	946	251	0
TOTAL ACCOUNT 403		<u>1,355</u>	<u>1,060</u>	<u>282</u>	<u>14</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%

COMMON GENERAL PLANT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	476,960	0	0	0	0	476,960	0	0	476,960	0	0	0
99		Utility 2	479,713	0	0	0	0	0	0	0	0	479,713	0	479,713
7		Utility 7	2,396,912	0	0	1,726,831	1,726,831	0	0	463,707	463,707	0	206,374	206,374
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,649,670</b>	<b>371,881</b>	<b>447,332</b>	<b>1,957,755</b>	<b>2,776,968</b>	<b>575,790</b>	<b>91,800</b>	<b>519,025</b>	<b>1,186,615</b>	<b>479,713</b>	<b>206,374</b>	<b>686,087</b>
	390XXX	Structures & Improvements												
99		Utility 0	2,215,017	450,428	1,143,034	621,555	2,215,017	0	0	0	0	0	0	0
99		Utility 1	859,039	0	0	0	0	859,039	0	0	859,039	0	0	0
99		Utility 2	3,429,788	0	0	0	0	0	0	0	0	3,429,788	0	3,429,788
7		Utility 7	33,674,401	0	0	24,260,385	24,260,385	0	0	6,514,650	6,514,650	0	2,899,366	2,899,366
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,588,622	1,255,075	0	0	1,255,075	333,547	0	0	333,547	0	0	0
9		Utility 9 - Idaho	4,339,425	0	3,428,319	0	3,428,319	0	911,106	0	911,106	0	0	0
9		Utility 9 - Allocated	3,630,834	0	0	2,868,504	2,868,504	0	0	762,330	762,330	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>49,737,126</b>	<b>1,705,503</b>	<b>4,571,353</b>	<b>27,750,444</b>	<b>34,027,300</b>	<b>1,192,586</b>	<b>911,106</b>	<b>7,276,980</b>	<b>9,380,672</b>	<b>3,429,788</b>	<b>2,899,366</b>	<b>6,329,154</b>
	391XXX	Office Furniture & Equipment												
99		Utility 0	807,536	0	0	807,536	807,536	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	29,031,309	0	0	20,915,316	20,915,316	0	0	5,616,397	5,616,397	0	2,499,596	2,499,596
8		Utility 8	378,871	0	0	0	0	0	0	261,345	261,345	0	117,526	117,526
9		Utility 9 - Wa	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
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>30,217,716</b>	<b>0</b>	<b>0</b>	<b>21,722,852</b>	<b>21,722,852</b>	<b>0</b>	<b>0</b>	<b>5,877,742</b>	<b>5,877,742</b>	<b>0</b>	<b>2,617,122</b>	<b>2,617,122</b>
	392XXX	Transportation Equipment												
99		Utility 0	10,569,674	4,369,986	1,924,045	4,275,643	10,569,674	0	0	0	0	0	0	0
99		Utility 1	4,407,141	0	0	0	0	2,806,004	941,268	659,869	4,407,141	0	0	0
99		Utility 2	1,998,580	0	0	0	0	0	0	0	0	1,998,580	0	1,998,580
7		Utility 7	142,511	0	0	102,671	102,671	0	0	27,570	27,570	0	12,270	12,270
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	772,055	609,954	0	0	609,954	162,101	0	0	162,101	0	0	0
9		Utility 9 - Idaho	549,774	0	434,343	0	434,343	0	115,431	0	115,431	0	0	0
9		Utility 9 - Allocated	713,348	0	0	563,573	563,573	0	0	149,775	149,775	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>19,153,083</b>	<b>4,979,940</b>	<b>2,358,388</b>	<b>4,941,887</b>	<b>12,280,215</b>	<b>2,968,105</b>	<b>1,056,699</b>	<b>837,214</b>	<b>4,862,018</b>	<b>1,998,580</b>	<b>12,270</b>	<b>2,010,850</b>



COMMON GENERAL PLANT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	336,882	10,739	14,745	311,398	336,882	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
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	107,280	0	0	107,280	28,511	0	0	28,511	0	0	0
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0
9		Utility 9 - Allocated	590,738	0	0	466,707	466,707	0	0	124,031	124,031	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,417,969</b>	<b>118,019</b>	<b>183,071</b>	<b>778,105</b>	<b>1,079,195</b>	<b>112,782</b>	<b>44,734</b>	<b>124,031</b>	<b>281,547</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,436,968	1,287,102	432,867	1,716,999	3,436,968	0	0	0	0	0	0	0
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 2	961,165	0	0	0	0	0	0	0	0	961,165	0	961,165
7		Utility 7	2,202,380	0	0	1,586,683	1,586,683	0	0	426,072	426,072	0	189,625	189,625
8		Utility 8	914,632	0	0	0	0	0	0	630,913	630,913	0	283,719	283,719
9		Utility 9 - Wa	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	0
9		Utility 9 - Idaho	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	0
9		Utility 9 - Allocated	306,039	0	0	241,783	241,783	0	0	64,256	64,256	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>9,744,160</b>	<b>1,321,756</b>	<b>440,387</b>	<b>3,545,465</b>	<b>5,307,608</b>	<b>998,393</b>	<b>456,701</b>	<b>1,546,949</b>	<b>3,002,043</b>	<b>961,165</b>	<b>473,344</b>	<b>1,434,509</b>
	395000	Laboratory Equipment												
99		Utility 0	1,453,981	214,701	130,533	1,108,747	1,453,981	0	0	0	0	0	0	0
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7		Utility 7	354,747	0	0	255,574	255,574	0	0	68,629	68,629	0	30,544	30,544
8		Utility 8	8,520	0	0	0	0	0	0	5,877	5,877	0	2,643	2,643
9		Utility 9 - Wa	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	0
9		Utility 9 - Idaho	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	0
9		Utility 9 - Allocated	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,725,571</b>	<b>230,147</b>	<b>135,464</b>	<b>1,593,330</b>	<b>1,958,941</b>	<b>107,901</b>	<b>35,161</b>	<b>316,673</b>	<b>459,735</b>	<b>273,708</b>	<b>33,187</b>	<b>306,895</b>
	396XXX	Power Operated Equipment												
99		Utility 0	21,777,951	10,433,250	5,787,374	5,557,327	21,777,951	0	0	0	0	0	0	0
99		Utility 1	3,719,559	0	0	0	0	2,588,383	763,032	368,144	3,719,559	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	715,109	564,965	0	0	564,965	150,144	0	0	150,144	0	0	0
9		Utility 9 - Idaho	475,505	0	375,668	0	375,668	0	99,837	0	99,837	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>27,894,591</b>	<b>10,998,215</b>	<b>6,163,042</b>	<b>6,437,293</b>	<b>23,598,550</b>	<b>2,738,527</b>	<b>862,869</b>	<b>603,109</b>	<b>4,204,505</b>	<b>43,834</b>	<b>47,702</b>	<b>91,536</b>

COMMON GENERAL PLANT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	37,657,674	5,544,169	1,921,319	30,192,186	37,657,674	0	0	0	0	0	0	0
99		Utility 1	650,882	0	0	0	0	368,319	282,563	0	650,882	0	0	0
99		Utility 2	511,680	0	0	0	0	0	0	0	0	511,680	0	511,680
7		Utility 7	7,356,373	0	0	5,299,825	5,299,825	0	0	1,423,164	1,423,164	0	633,384	633,384
8		Utility 8	928,367	0	0	0	0	0	0	640,388	640,388	0	287,979	287,979
9		Utility 9 - Wa	454,820	359,326	0	0	359,326	95,494	0	0	95,494	0	0	0
9		Utility 9 - Idaho	3,913,922	0	3,092,155	0	3,092,155	0	821,767	0	821,767	0	0	0
9		Utility 9 - Allocated	7,292,792	0	0	5,761,597	5,761,597	0	0	1,531,195	1,531,195	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>58,766,510</b>	<b>5,903,495</b>	<b>5,013,474</b>	<b>41,253,608</b>	<b>52,170,577</b>	<b>463,813</b>	<b>1,104,330</b>	<b>3,594,747</b>	<b>5,162,890</b>	<b>511,680</b>	<b>921,363</b>	<b>1,433,043</b>
	398000	Miscellaneous Equipment												
99		Utility 0	2,781	0	2,299	482	2,781	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	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0
9		Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>503,783</b>	<b>1,831</b>	<b>4,735</b>	<b>358,069</b>	<b>364,635</b>	<b>486</b>	<b>648</b>	<b>96,006</b>	<b>97,140</b>	<b>0</b>	<b>42,008</b>	<b>42,008</b>
		<b>TOTAL GENERAL PLANT</b>	<b>204,810,179</b>	<b>25,630,787</b>	<b>19,317,246</b>	<b>110,338,808</b>	<b>155,286,841</b>	<b>9,158,383</b>	<b>4,564,048</b>	<b>20,792,476</b>	<b>34,514,907</b>	<b>7,755,695</b>	<b>7,252,736</b>	<b>15,008,431</b>

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended May 31, 2009 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
Accum Deprec - General Plant						
99	108X06	Utility 0	38,431,709	38,431,709	0	0
99	108X06	Utility 1 - Allocated	598,814	0	598,814	0
99	108X06	Utility 1 - Washington	2,382,831	0	2,382,831	0
99	108X06	Utility 1 - Idaho	812,466	0	812,466	0
99	108X06	Utility 2	2,027,762	0	0	2,027,762
7	108X06	Utility 7	8,207,044	5,912,683	1,587,735	706,626
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-341,976	-246,373	-66,159	-29,444
8	108X06	Utility 8	778,538	0	537,036	241,502
9	108X06	Utility 9	14,307,832	11,303,760	3,004,072	0
Total			67,205,020	55,401,779	8,856,795	2,946,446

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,817,017	5,817,017	0	0
99	108X07	Utility 1 - Allocated	154,660	0	154,660	0
99	108X07	Utility 1 - Washington	335,812	0	335,812	0
99	108X07	Utility 1 - Idaho	139,183	0	139,183	0
99	108X07	Utility 2	915,164	0	0	915,164
7	108X07	Utility 7	27,788	20,020	5,376	2,393
9	108X07	Utility 9	726,654	574,086	152,568	0
Total			8,116,278	6,411,123	787,599	917,557

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	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 May 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total	
	303000	Intangible Plant													
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	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	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>611,957</b>	<b>0</b>	<b>0</b>	<b>153,314</b>	<b>153,314</b>	<b>249,449</b>	<b>168,450</b>	<b>40,744</b>	<b>458,643</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	594,988	0	0	594,988	594,988	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	46,440	0
7		Utility 7	18,034,716	0	0	12,992,931	12,992,931	0	0	3,488,996	3,488,996	0	1,552,789	1,552,789	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
		<b>TOTAL ACCOUNT</b>	<b>18,676,144</b>	<b>0</b>	<b>0</b>	<b>13,587,919</b>	<b>13,587,919</b>	<b>0</b>	<b>0</b>	<b>3,488,996</b>	<b>3,488,996</b>	<b>46,440</b>	<b>1,552,789</b>	<b>1,599,229</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	812,349	0	0	812,349	812,349	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	8,582,835	0	0	6,183,418	6,183,418	0	0	1,660,435	1,660,435	0	738,982	738,982	0
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,000,675</b>	<b>0</b>	<b>0</b>	<b>6,995,767</b>	<b>6,995,767</b>	<b>0</b>	<b>0</b>	<b>2,080,526</b>	<b>2,080,526</b>	<b>0</b>	<b>924,382</b>	<b>924,382</b>	<b>0</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>		<b>29,288,776</b>	<b>0</b>	<b>0</b>	<b>20,737,000</b>	<b>20,737,000</b>	<b>249,449</b>	<b>168,450</b>	<b>5,610,266</b>	<b>6,028,165</b>	<b>46,440</b>	<b>2,477,171</b>	<b>2,523,611</b>	<b>0</b>

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North\Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	677,871	677,871	0	0
99		Utility 1	4,982	0	4,982	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	17,802	0	0	17,802
99		Utility 2 - California	0	0	0	0
7		Utility 7	12,447,558	8,967,719	2,408,105	1,071,735
8		Utility 8	460,384	0	317,573	142,811
Total			13,608,597	9,645,590	2,730,660	1,232,348

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	95,811	69,026	18,536	8,249
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			104,143	75,609	20,285	8,249

## ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	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 May 31, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,488,996	3,488,996	0	2,310,099	2,310,099	0	1,178,897	1,178,897
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,080,526	2,080,526	0	1,377,537	1,377,537	0	702,989	702,989
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,569,522	5,569,522	0	3,687,636	3,687,636	0	1,881,886	1,881,886
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,730,660	2,730,660	0			0		
	404X3X	Amortization Expense		91,193	91,193	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,730,660	2,730,660	0	1,807,997	1,807,997	0	922,663	922,663
4	404X3X	Amortization Expense	0	91,193	91,193	0	60,380	60,380	0	30,813	30,813
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			66.211%			33.789%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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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	-10,782,003	-7,767,786	-2,085,886	-928,330
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,603,560	-1,266,877	-336,683	0
		Total	<u>-12,385,563</u>	<u>-9,034,663</u>	<u>-2,422,569</u>	<u>-928,330</u>

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%

GAS RATE OF RETURN For Twelve Months Ended May 31, 2009 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	16,605,738	10,459,034	6,146,704
		Adjustments			
		Adjusted Gas Net Operating Income	16,605,738	10,459,034	6,146,704
G-APL		Gas Net Adjusted Rate Base	275,094,674	180,862,258	94,232,416
		RATE OF RETURN	6.036%	5.783%	6.523%



GAS ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis		Report ID: G-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	3/1/2008	100.000%	70.930%	29.070%
2		Number of Customers	5/31/2009	217,873	145,036	72,837
		Percent		100.000%	66.569%	33.431%
3	G-OPS	Direct Distribution Operating Expense		8,244,954	5,492,528	2,752,426
		Percent		100.000%	66.617%	33.383%
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		218,921	145,664	73,257
		Percentage		100.000%	66.537%	33.463%
		Total Direct Plant		270,603,379	172,560,521	98,042,858
		Percentage		100.000%	63.769%	36.231%
4		Total Four Factor Allocators		400.000%	264.845%	135.155%
		Percent		100.000%	66.211%	33.789%
Underground Storage & Dist Plant						
				System	Washington	Idaho
	G-PLT	Underground Storage		26,550,047	18,831,949	7,718,098
	G-PLT	Distribution		379,912,367	247,121,163	132,791,204
		Total Underground Storage/Dist Plant		406,462,414	265,953,112	140,509,302
5		Percent		100.000%	65.431%	34.569%
6	Input	Actual Therms Purchased	5/31/2009	268,231,189	188,999,382	79,231,807
		Percent		100.000%	70.461%	29.539%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input		1/1/2009	Total	Electric	Gas North	Oregon Gas
Elec\Gas North\Oregon 4-Factor						
Direct O & M Accts 500 - 894			43,675,295	38,956,355	2,980,593	1,738,347
Direct O & M Accts 901 - 935			38,831,495	25,255,770	9,909,996	3,665,729
Direct O & M Accts 901 - 905 Utility 9 Only			2,720,313	1,682,160	1,038,153	XXXXXX
Adjustments			0			
Total			85,227,103	65,894,285	13,928,742	5,404,076
Percentage			100.000%	77.316%	16.343%	6.341%
Direct Labor Accts 500 - 894			50,188,967	40,116,964	6,770,556	3,301,447
Direct Labor Accts 901 - 935			4,484,444	3,094,527	399,705	990,212
Direct O & M Accts 901 - 905 Utility 9 Only			2,750,127	1,700,596	1,049,531	XXXXXX
Total			57,423,538	44,912,087	8,219,792	4,291,659
Percentage			100.000%	78.212%	14.314%	7.474%
Number of Customers at 12/31/08			668,976	354,732	218,921	95,323
Percentage			100.000%	53.026%	32.725%	14.249%
Net Direct Plant			2,118,092,894	1,686,448,103	296,578,331	135,066,460
Percentage			100.000%	79.621%	14.002%	6.377%
Total Percentages			400.000%	288.175%	77.384%	34.441%
Average (CD AA)			100.000%	72.044%	19.346%	8.610%
7						
Input		1/1/2009	Total	Electric	Gas North	Oregon Gas
Gas North\Oregon 4-Factor						
Direct O & M Accts 580 - 894			4,718,940	0	2,980,593	1,738,347
Direct O & M Accts 901 - 935			13,575,725	0	9,909,996	3,665,729
Direct O & M Accts 901 - 905 Utility 9 Only			1,038,153	0	1,038,153	XXXXXX
Total			19,332,818	0	13,928,742	5,404,076
Percentage			100.000%	0.000%	72.047%	27.953%
Direct Labor Accts 580 - 894			10,072,003	0	6,770,556	3,301,447
Direct Labor Accts 901 - 935			1,389,917	0	399,705	990,212
Direct O & M Accts 901 - 905 Utility 9 Only			1,049,531	0	1,049,531	XXXXXX
Total			12,511,451	0	8,219,792	4,291,659
Percentage			100.000%	0.000%	65.698%	34.302%
Number of Customers at 12/31/08			314,244	0	218,921	95,323
Percentage			100.000%	0.000%	69.666%	30.334%
Net Direct Plant			427,362,633	0	292,786,064	134,576,569
Percentage			100.000%	0.000%	68.510%	31.490%
Total Percentages			400.000%	0.000%	275.921%	124.079%
Average (GD AA)			100.000%	0.000%	68.980%	31.020%
8						



GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended May 31, 2009		G-OPS-12A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	197,302,192	0	197,302,192	138,367,460	0	138,367,460	58,934,732	0	58,934,732
99	4812XX	Commercial - Firm & Interruptible	108,615,865	0	108,615,865	78,128,417	0	78,128,417	30,487,448	0	30,487,448
99	4813XX	Industrial-Firm	5,967,902	0	5,967,902	3,775,298	0	3,775,298	2,192,604	0	2,192,604
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	65,263	0	65,263	111,478	0	111,478	-46,215	0	-46,215
99	484000	Interdepartmental Revenue	544,625	0	544,625	489,859	0	489,859	54,766	0	54,766
TOTAL SALES TO ULTIMATE CUSTOMERS			312,495,847	0	312,495,847	220,872,512	0	220,872,512	91,623,335	0	91,623,335
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	178,713,518	0	178,713,518	123,599,930	0	123,599,930	55,113,588	0	55,113,588
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	37,603	0	37,603	22,006	0	22,006	15,597	0	15,597
99	489300	Transportation For Others	3,648,242	0	3,648,242	3,146,538	0	3,146,538	501,704	0	501,704
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	16,047	0	16,047	16,047	0	16,047	0	0	0
1	495000	Other Gas Revenues	5,963,394	95,137	6,058,531	4,214,899	67,481	4,282,380	1,748,495	27,656	1,776,151
TOTAL OTHER OPERATING REVENUES			188,378,804	95,137	188,473,941	130,999,420	67,481	131,066,901	57,379,384	27,656	57,407,040
TOTAL GAS REVENUES			500,874,651	95,137	500,969,788	351,871,932	67,481	351,939,413	149,002,719	27,656	149,030,375
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	399,812,425	0	399,812,425	279,000,430	0	279,000,430	120,811,995	0	120,811,995
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	284,930	0	284,930	1,373,009	0	1,373,009	-1,088,079	0	-1,088,079
6	811000	Gas Used for Products Extraction	-1,148,754	0	-1,148,754	-797,842	0	-797,842	-350,912	0	-350,912
10	813000	Other Gas Expenses	0	1,221,469	1,221,469	0	821,096	821,096	0	400,373	400,373
TOTAL PRODUCTION EXPENSES			398,948,601	1,221,469	400,170,070	279,575,597	821,096	280,396,693	119,373,004	400,373	119,773,377
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	13,221	13,221	0	9,378	9,378	0	3,843	3,843
1	824000	Other Expenses	0	295,600	295,600	0	209,669	209,669	0	85,931	85,931
1	837000	Other Equipment	0	265,630	265,630	0	188,411	188,411	0	77,219	77,219
TOTAL UNDERGROUND STORAGE OP. EXP			0	574,451	574,451	0	407,458	407,458	0	166,993	166,993
G-ADP		Depreciation Expense	0	479,613	479,613	0	340,190	340,190	0	139,423	139,423
1	404X40	Amortization Expense	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	156,775	156,775	0	111,201	111,201	0	45,574	45,574
TOTAL UNDERGROUND STORAGE EXP			0	1,211,066	1,211,066	0	859,010	859,010	0	352,056	352,056

GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended May 31, 2009		G-OPS-12A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	201,387	401,679	603,066	127,878	267,586	395,464	73,509	134,093	207,602
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,567,736	167,205	1,734,941	1,086,485	111,387	1,197,872	481,251	55,818	537,069
3	875000	Measuring & Reg Sta Exp-General	125,652	0	125,652	62,014	0	62,014	63,638	0	63,638
3	876000	Measuring & Reg Sta Exp-Industrial	6,281	0	6,281	4,293	0	4,293	1,988	0	1,988
3	877000	Measuring & Reg Sta Exp-City Gate	241,559	0	241,559	145,719	0	145,719	95,840	0	95,840
3	878000	Meter & House Regulator Expenses	1,086,606	0	1,086,606	672,217	0	672,217	414,389	0	414,389
3	879000	Customer Installation Expenses	1,393,697	33,649	1,427,346	821,175	22,416	843,591	572,522	11,233	583,755
3	880000	Other Expenses	1,017,915	552,004	1,569,919	673,959	367,729	1,041,688	343,956	184,275	528,231
3	881000	Rents	60	17,192	17,252	60	11,453	11,513	0	5,739	5,739
MAINTENANCE											
3	885000	Supervision & Engineering	80,752	580	81,332	61,711	386	62,097	19,041	194	19,235
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	1,090,953	1,825	1,092,778	1,016,866	1,216	1,018,082	74,087	609	74,696
3	889000	Measuring & Reg Sta Exp-General	158,053	19,394	177,447	96,238	12,920	109,158	61,815	6,474	68,289
3	890000	Measuring & Reg Sta Exp-Industrial	165,356	46,818	212,174	70,358	31,189	101,547	94,998	15,629	110,627
3	891000	Measuring & Reg Sta Exp-City Gate	42,486	0	42,486	22,310	0	22,310	20,176	0	20,176
3	892000	Services	568,634	168,167	736,801	266,737	112,028	378,765	301,897	56,139	358,036
3	893000	Meters & House Regulators	497,310	487,095	984,405	364,043	324,488	688,531	133,267	162,607	295,874
3	894000	Other Equipment	517	10,562	11,079	465	7,036	7,501	52	3,526	3,578
TOTAL DISTRIBUTION OPERATING EXP			8,244,954	1,906,170	10,151,124	5,492,528	1,269,834	6,762,362	2,752,426	636,336	3,388,762
G-ADP	Depreciation		8,857,914	62,353	8,920,267	5,798,798	43,935	5,842,733	3,059,116	18,418	3,077,534
G-OTX	Taxes Other Than FIT		19,909,114	0	19,909,114	17,460,831	0	17,460,831	2,448,283	0	2,448,283
TOTAL DISTRIBUTION EXPENSES			37,011,982	1,968,523	38,980,505	28,752,157	1,313,769	30,065,926	8,259,825	654,754	8,914,579
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	305,742	305,742	0	203,529	203,529	0	102,213	102,213
2	902000	Meter Reading Expenses	1,401,465	23,147	1,424,612	1,238,359	15,409	1,253,768	163,106	7,738	170,844
G-903	903XXX	Customer Records & Collection Expenses	872,182	3,429,418	4,301,600	643,666	2,281,309	2,924,975	228,516	1,148,109	1,376,625
2	904000	Uncollectible Accounts	0	1,382,719	1,382,719	0	920,462	920,462	0	462,257	462,257
2	905000	Misc Customer Accounts	0	103,962	103,962	0	69,206	69,206	0	34,756	34,756
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,273,647	5,244,988	7,518,635	1,882,025	3,489,915	5,371,940	391,622	1,755,073	2,146,695
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	7,580,378	315,318	7,895,696	5,953,105	209,904	6,163,009	1,627,273	105,414	1,732,687
2	909000	Advertising	0	43,374	43,374	0	28,874	28,874	0	14,500	14,500
2	910000	Misc Customer Service & Info Exp	0	82,237	82,237	0	54,744	54,744	0	27,493	27,493
TOTAL CUSTOMER SERVICE & INFO EXP			7,580,378	440,929	8,021,307	5,953,105	293,522	6,246,627	1,627,273	147,407	1,774,680

GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended May 31, 2009		G-OPS-12A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	5,523	364,561	370,084	0	242,685	242,685	5,523	121,876	127,399
2	913000	Advertising	1,882	40,678	42,560	1,882	27,079	28,961	0	13,599	13,599
2	916000	Miscellaneous Sales Expenses	134,685	16,510	151,195	130,173	10,991	141,164	4,512	5,519	10,031
<b>TOTAL SALES EXPENSES</b>			<b>142,090</b>	<b>421,749</b>	<b>563,839</b>	<b>132,055</b>	<b>280,755</b>	<b>412,810</b>	<b>10,035</b>	<b>140,994</b>	<b>151,029</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	29,292	5,147,509	5,176,801	4,149	3,408,217	3,412,366	25,143	1,739,292	1,764,435
4	921000	Office Supplies & Expenses	31	1,001,908	1,001,939	31	663,373	663,404	0	338,535	338,535
4	922000	Admin. Expenses Transferred - Credit	0	-27,668	-27,668	0	-18,319	-18,319	0	-9,349	-9,349
4	923000	Outside Services Employed	384	2,944,959	2,945,343	0	1,949,887	1,949,887	384	995,072	995,456
4	924000	Property Insurance Premium	0	248,139	248,139	0	164,295	164,295	0	83,844	83,844
4	925XXX	Injuries and Damages	0	1,584,148	1,584,148	0	1,048,880	1,048,880	0	535,268	535,268
4	926XXX	Employee Pensions and Benefits	56,149	161,027	217,176	56,149	106,618	162,767	0	54,409	54,409
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	1,026,462	200,500	1,226,962	685,089	132,753	817,842	341,373	67,747	409,120
4	930000	Miscellaneous General Expenses	98,418	857,180	955,598	84,917	567,547	652,464	13,501	289,633	303,134
4	931000	Rents	16,440	105,923	122,363	15,749	70,133	85,882	691	35,790	36,481
4	935000	Maintenance of General Plant	223,208	1,431,483	1,654,691	129,113	947,799	1,076,912	94,095	483,684	577,779
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,450,384</b>	<b>13,655,108</b>	<b>15,105,492</b>	<b>975,197</b>	<b>9,041,183</b>	<b>10,016,380</b>	<b>475,187</b>	<b>4,613,925</b>	<b>5,089,112</b>
G-ADP		Depreciation	742,761	1,027,231	1,769,992	513,704	680,140	1,193,844	229,057	347,091	576,148
4	404X50	Amortization - Leasehold Imp (1404.60)	0	1,993	1,993	0	1,320	1,320	0	673	673
G-CAM		Amortization - Intangible Plant--Software	0	1,026,563	1,026,563	0	679,698	679,698	0	346,865	346,865
99	404X30	Amortization - Intangible Distribution Plant	8,473	0	8,473	4,648	0	4,648	3,825	0	3,825
4	404X60	Amortization - Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407X28	Amortization - Decoupling Revenue	-818,700	0	-818,700	-818,700	0	-818,700	0	0	0
99	407329	Decoupling Surcharge	671,385	0	671,385	671,385	0	671,385	0	0	0
99	407390	Amortization - Hamilton St. Bridge Site	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other than FIT	0	27,083	27,083	0	17,932	17,932	0	9,151	9,151
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>2,054,303</b>	<b>15,737,978</b>	<b>17,792,281</b>	<b>1,346,234</b>	<b>10,420,273</b>	<b>11,766,507</b>	<b>708,069</b>	<b>5,317,705</b>	<b>6,025,774</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>448,011,001</b>	<b>26,246,702</b>	<b>474,257,703</b>	<b>317,641,173</b>	<b>17,478,340</b>	<b>335,119,513</b>	<b>130,369,828</b>	<b>8,768,362</b>	<b>139,138,190</b>
<b>NET OPERATING INCOME BEFORE FIT</b>					<b>26,712,085</b>				<b>16,819,900</b>	<b>9,892,185</b>	
G-FIT		FEDERAL INCOME TAX							7,908,469		
G-FIT		DEFERRED FEDERAL INCOME TAX							5,180,417		
G-DTE		AMORTIZED INVESTMENT TAX CREDIT							1,211,073		
<b>GAS NET OPERATING INCOME</b>					<b>16,605,738</b>				<b>10,459,034</b>	<b>6,146,704</b>	

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.569%	33.431%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.617%	33.383%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.461%	29.539%
G-ALL	10	Actual Annual Throughput	100.000%	67.222%	32.778%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 7/7/2009

ALLOCATION OF PURCHASED GAS COSTS For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-804-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-13,364,653	0	-13,364,653	-9,575,841	0	-9,575,841	-3,788,812	0	-3,788,812
99	805120	Gas Expense - Rate Deferrals	33,336,192	0	33,336,192	24,190,111	0	24,190,111	9,146,081	0	9,146,081
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	352,394,368	0	352,394,368	244,960,582	0	244,960,582	107,433,786	0	107,433,786
1	804001	Pipeline Demand Costs	21,332,845	0	21,332,845	15,131,387	0	15,131,387	6,201,458	0	6,201,458
99	804010	Gas Costs - Fixed Hedge	-259,236	0	-259,236	-181,590	0	-181,590	-77,646	0	-77,646
99	804014	GTI Contributions	112,135	0	112,135	80,479	0	80,479	31,656	0	31,656
99	804017	Transaction Fees	104,264	0	104,264	72,234	0	72,234	32,030	0	32,030
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	2,798,391	0	2,798,391	1,997,257	0	1,997,257	801,134	0	801,134
6	804700	Off System Gas Purchases - Bookout	3,358,119	0	3,358,119	2,325,811	0	2,325,811	1,032,308	0	1,032,308
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			399,812,425	0	399,812,425	279,000,430	0	279,000,430	120,811,995	0	120,811,995

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	70.461%	29.539%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%





## RESULTS OF OPERATIONS

## AVISTA UTILITIES

RUN DATE: 7/7/2009

FEDERAL INCOME TAXES--GAS For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis		Report ID: G-FIT-12A		System	Washington	Idaho
Ref/Basis	Description					
	Calculation of Taxable Operating Income:					
G-OPS	Operating Revenue			500,969,788	351,939,413	149,030,375
G-OPS	Operating & Maintenance Expense			442,104,918	309,614,270	132,490,648
G-OPS	Book Depreciation & Amortization			12,059,813	7,915,279	4,144,534
G-OTX	Taxes Other than FIT			20,092,972	17,589,964	2,503,008
	Net Operating Income Before FIT			26,712,085	16,819,900	9,892,185
	Less: Interest Expense			0	0	0
G-SCM	Add: Schedule M Additions			26,136,194	17,960,858	8,175,336
G-SCM	Less: Schedule M Deductions			30,252,654	19,979,568	10,273,086
	Taxable Net Operating Income			22,595,625	14,801,190	7,794,435
	Percent			35%	35%	35%
	Total Federal Income Tax			7,908,469	5,180,417	2,728,052
G-DTE	Deferred FIT			2,247,186	1,211,073	1,036,113
99	411400 Amortized Investment Tax Credit			-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC			10,106,347	6,360,866	3,745,481
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated		0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-SCM-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Schedule M Additions:									
	G-OPS	Book Depreciation & Amortization (997000)	9,609,148	2,597,980	12,207,128	6,317,150	1,745,444	8,062,594	3,291,998	852,536	4,144,534
12	997001	Contributions In Aid of Construction	0	323,984	323,984	0	211,341	211,341	0	112,643	112,643
2	997002	Injuries and Damages	0	1,111,000	1,111,000	0	739,582	739,582	0	371,418	371,418
12	997003	Salvage	0	-172,613	-172,613	0	-112,599	-112,599	0	-60,014	-60,014
4	997005	FAS106 Current Retiree Medical Accrual	0	-177,925	-177,925	0	-117,806	-117,806	0	-60,119	-60,119
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
6	997008	DSM Book Amortization	0	437,557	437,557	0	308,307	308,307	0	129,250	129,250
99	997010	Deferred Gas Credit and Refunds	19,983,429	0	19,983,429	13,905,459	0	13,905,459	6,077,970	0	6,077,970
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	58,742	58,742	0	38,894	38,894	0	19,848	19,848
12	997016	1992 Redemptions	0	266,487	266,487	0	173,835	173,835	0	92,652	92,652
4	997020	FAS87 Current Pension Accrual	0	-4,165,811	-4,165,811	0	-2,758,225	-2,758,225	0	-1,407,586	-1,407,586
4	997022	Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	-159,204	0	-159,204	-159,204	0	-159,204	0	0	0
12	997032	Interest Rate Swaps	0	334,158	334,158	0	217,978	217,978	0	116,180	116,180
99	997033	DSM Tariff Rider	-2,206,825	0	-2,206,825	-1,408,833	0	-1,408,833	-797,992	0	-797,992
4	997033	DSM Tariff Rider	0	-46	-46	0	-30	-30	0	-16	-16
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-1,184,803	-1,184,803	0	-840,381	-840,381	0	-344,422	-344,422
99	997065	Amortization of Unbilled Revenue Add-Ins	68,920	0	68,920	70,483	0	70,483	-1,563	0	-1,563
4	997066	Miscellaneous Schedule M Additions	0	-643,545	-643,545	0	-426,098	-426,098	0	-217,447	-217,447
		TOTAL SCHEDULE M ADDITIONS	27,351,029	-1,214,835	26,136,194	18,780,616	-819,758	17,960,858	8,570,413	-395,077	8,175,336
		Schedule M Deductions:									
6	997011	Lewiston Meter Correction	0	0	0	0	0	0	0	0	0
4	997036	CIT Telephone Lease	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	30,187,290	30,187,290	0	19,936,290	19,936,290	0	10,251,000	10,251,000
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	30,252,654	30,252,654	0	19,979,568	19,979,568	0	10,273,086	10,273,086

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.569%	33.431%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.617%	33.383%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.461%	29.539%
G-ALL	11	Book Depreciation	100.000%	66.042%	33.958%
G-ALL	12	Net Gas Plant	100.000%	65.232%	34.768%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-DTE-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	8,655,917	5,721,388	2,934,529
99	410100	Deferred Federal Income Tax Exp	-6,338,682	-4,455,289	-1,883,393
		<b>SUBTOTAL</b>	<b>2,317,235</b>	<b>1,266,099</b>	<b>1,051,136</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	-45,927	-30,357	-15,570
99	411100	Deferred Federal Income Tax Exp	-24,122	-24,669	547
		<b>SUBTOTAL</b>	<b>-70,049</b>	<b>-55,026</b>	<b>-15,023</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>2,247,186</b>	<b>1,211,073</b>	<b>1,036,113</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.098%	33.902%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended May 31, 2009 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			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Cost of Debt		3.516%	3.602%
	Total Weighted Cost		3.516%	3.602%
G-APL	Net Rate Base	275,094,674	180,862,258	94,232,416
	Interest Deduction for FIT Calculation	9,753,369	6,359,117	3,394,252
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 May 31, 2009 Average of Monthly Averages Basis	Report ID: G-OTX-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408150	R&P Property Tax	0	156,775	156,775	0	111,201	111,201	0	45,574	45,574
		DISTRIBUTION									
99	408110	State Excise Tax	8,439,128	0	8,439,128	8,439,128	0	8,439,128	0	0	0
99	408120	Municipal Occupation & License Tax	9,503,862	0	9,503,862	7,880,572	0	7,880,572	1,623,290	0	1,623,290
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	1,863,095	0	1,863,095	1,141,131	0	1,141,131	721,964	0	721,964
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	103,029	0	103,029	0	0	0	103,029	0	103,029
		TOTAL	19,909,114	0	19,909,114	17,460,831	0	17,460,831	2,448,283	0	2,448,283
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	27,083	27,083	0	17,932	17,932	0	9,151	9,151
		TOTAL TAXES OTHER THAN FIT	19,909,114	183,858	20,092,972	17,460,831	129,133	17,589,964	2,448,283	54,725	2,503,008
		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		Underground Storage	34,463,930		156,775	34,463,930	11.955%	156,775	0	0.000%	0
G-ALL		Distribution	390,954,532		1,863,095	250,850,463	87.018%	1,141,131	140,104,069	98.149%	721,964
G-ALL		General	5,601,396		27,083	2,959,052	1.027%	13,467	2,642,344	1.851%	13,616
		TOTAL	431,019,858		2,046,953	288,273,445	100.000%	1,311,373	142,746,413	100.000%	735,580

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 May 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	303000	Intangible Gas Plant	417,899	40,744	458,643	249,449	26,977	276,426	168,450	13,767	182,217
4	303100	Misc Intangible Plant--Mainframe Software	0	3,104,680	3,104,680	0	2,055,640	2,055,640	0	1,049,040	1,049,040
4	303110	Misc Intangible Plant--PC Software	0	2,201,802	2,201,802	0	1,457,835	1,457,835	0	743,967	743,967
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,347,226	5,765,125	249,449	3,540,452	3,789,901	168,450	1,806,774	1,975,224
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	483,830	483,830	0	343,181	343,181	0	140,649	140,649
1	351XXX	Structures & Improvements	0	1,141,176	1,141,176	0	809,436	809,436	0	331,740	331,740
1	352XXX	Wells	0	13,688,678	13,688,678	0	9,709,379	9,709,379	0	3,979,299	3,979,299
1	353000	Lines	0	942,932	942,932	0	668,822	668,822	0	274,110	274,110
1	354000	Compressor Station Equipment	0	7,996,127	7,996,127	0	5,671,653	5,671,653	0	2,324,474	2,324,474
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	409,006	409,006	0	290,108	290,108	0	118,898	118,898
1	357000	Other Equipment	0	1,714,514	1,714,514	0	1,216,105	1,216,105	0	498,409	498,409
TOTAL UNDERGROUND STORAGE PLANT			0	26,550,047	26,550,047	0	18,831,949	18,831,949	0	7,718,098	7,718,098
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 & Land Rights	23,676	0	23,676	0	0	0	23,676	0	23,676
6	375000	Structures & Improvements	560,182	22,254	582,436	399,423	15,680	415,103	160,759	6,574	167,333
6	376000	Mains	188,560,427	2,512,521	191,072,948	119,774,276	1,770,347	121,544,623	68,786,151	742,174	69,528,325
6	378000	Measuring & Reg Station Equip-General	3,998,795	57,440	4,056,235	2,534,768	40,473	2,575,241	1,464,027	16,967	1,480,994
6	379000	Measuring & Reg Station Equip-City Gate	4,205,989	60,967	4,266,956	893,051	42,958	936,009	3,312,938	18,009	3,330,947
6	380000	Services	127,210,966	0	127,210,966	84,005,525	0	84,005,525	43,205,441	0	43,205,441
6	381000	Meters	50,065,830	0	50,065,830	35,589,608	0	35,589,608	14,476,222	0	14,476,222
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	2,548,350	0	2,548,350	1,994,754	0	1,994,754	553,596	0	553,596
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			377,259,185	2,653,182	379,912,367	245,251,705	1,869,458	247,121,163	132,007,480	783,724	132,791,204
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	289,961	468,655	758,616	198,161	310,301	508,462	91,800	158,354	250,154
4	390XXX	Structures & Improvements	2,066,440	6,677,237	8,743,677	1,180,544	4,421,065	5,601,609	885,896	2,256,172	3,142,068
4	391XXX	Office Furniture & Equipment	0	5,829,916	5,829,916	0	3,860,046	3,860,046	0	1,969,870	1,969,870
4	392XXX	Transportation Equipment	3,760,708	618,098	4,378,806	2,774,798	409,249	3,184,047	985,910	208,849	1,194,759
4	393000	Stores Equipment	161,381	127,642	289,023	113,384	84,513	197,897	47,997	43,129	91,126
4	394000	Tools, Shop & Garage Equipment	1,456,274	1,277,985	2,734,259	997,031	846,167	1,843,198	459,243	431,818	891,061
4	395000	Laboratory Equipment	201,957	427,148	629,105	152,328	282,819	435,147	49,629	144,329	193,958
4	396XXX	Power Operated Equipment	3,519,004	579,228	4,098,232	2,685,590	383,513	3,069,103	833,414	195,715	1,029,129

GAS UTILITY PLANT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,132,809	3,531,125	4,663,934	471,316	2,337,993	2,809,309	661,493	1,193,132	1,854,625
4	398000	Miscellaneous Equipment	1,926	127,430	129,356	826	84,373	85,199	1,100	43,057	44,157
		TOTAL GENERAL PLANT	12,590,460	19,664,464	32,254,924	8,573,978	13,020,039	21,594,017	4,016,482	6,644,425	10,660,907
		TOTAL PLANT IN SERVICE	390,267,544	54,214,919	444,482,463	254,075,132	37,261,898	291,337,030	136,192,412	16,953,021	153,145,433
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	390,267,544	54,214,919	444,482,463	254,075,132	37,261,898	291,337,030	136,192,412	16,953,021	153,145,433
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,865,573	10,865,573	0	7,706,951	7,706,951	0	3,158,622	3,158,622
G-ADP	1119.X5	Distribution	124,692,178	877,734	125,569,912	81,629,233	618,460	82,247,693	43,062,945	259,274	43,322,219
G-ADP	1119.X6	General Plant - Non-Transportation	4,972,423	3,969,354	8,941,777	3,545,467	2,628,149	6,173,616	1,426,956	1,341,205	2,768,161
G-ADP	1119.X7	General Plant - Transportation	768,834	41,384	810,218	579,638	27,401	607,039	189,196	13,983	203,179
		TOTAL ACCUMULATED DEPRECIATION	130,433,435	15,754,045	146,187,480	85,754,338	10,980,961	96,735,299	44,679,097	4,773,084	49,452,181
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,432,066	2,432,066	0	1,610,295	1,610,295	0	821,771	821,771
99	111X30	Intangible Plant--Distribution Plant	59,613	0	59,613	32,386	0	32,386	27,227	0	27,227
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	19,371	19,371	0	12,826	12,826	0	6,545	6,545
		TOTAL ACCUMULATED AMORTIZATION	59,613	2,451,437	2,511,050	32,386	1,623,121	1,655,507	27,227	828,316	855,543
		NET GAS UTILITY PLANT	259,774,496	36,009,437	295,783,933	168,288,408	24,657,816	192,946,224	91,486,088	11,351,621	102,837,709

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%	70.461%	29.539%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-APL-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	259,774,496	36,009,437	295,783,933	168,288,408	24,657,816	192,946,224	91,486,088	11,351,621	102,837,709
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,288,108	-2,288,108	0	-1,492,579	-1,492,579	0	-795,529	-795,529
12	282900	Deferred F.I.T. - Plant In Service	0	-43,407,184	-43,407,184	0	-28,315,374	-28,315,374	0	-15,091,810	-15,091,810
12	190180	FAS 109 ITC	0	203,453	203,453	0	132,716	132,716	0	70,737	70,737
12	283850	Gas portion of Bond Redemptions	0	-831,134	-831,134	0	-542,165	-542,165	0	-288,969	-288,969
4	190850	Gain on Sale of General Office Bldg--GAS	0	70,548	70,548	0	46,711	46,711	0	23,837	23,837
99	190610	Contrib in Aid of Construction	1,358,778	0	1,358,778	956,595	0	956,595	402,183	0	402,183
		TOTAL ACCUM DEFERRED INCOME TAX	1,358,778	-46,252,425	-44,893,647	956,595	-30,170,691	-29,214,096	402,183	-16,081,734	-15,679,551
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	23,668,303	23,668,303	0	16,787,927	16,787,927	0	6,880,376	6,880,376
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	737,624	0	737,624	475,644	0	475,644	261,980	0	261,980
4	253850	Gain on Sale of General Office Building	0	-201,539	-201,539	0	-133,441	-133,441	0	-68,098	-68,098
		TOTAL OTHER ADJUSTMENTS	737,624	23,466,764	24,204,388	475,644	16,654,486	17,130,130	261,980	6,812,278	7,074,258
		NET RATE BASE	261,870,898	13,223,776	275,094,674	169,720,647	11,141,611	180,862,258	92,150,251	2,082,165	94,232,416

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%	65.232%	34.768%
G-ALL	13	Net Gas General Plant	100.000%	65.829%	34.171%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	26,550,047	26,550,047	0	18,831,949	18,831,949	0	7,718,098	7,718,098
G-PLT	350XXX	Less: Land and Land Rights	0	483,830	483,830	0	343,181	343,181	0	140,649	140,649
		Depreciable Underground Storage Plant	0	26,066,217	26,066,217	0	18,488,768	18,488,768	0	7,577,449	7,577,449
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		10,865,573	10,865,573	0			0		
	403X80	Depreciation Expense		479,613	479,613	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	10,865,573	10,865,573	0	7,706,951	7,706,951	0	3,158,622	3,158,622
1	403X80	Depreciation Expense	0	479,613	479,613	0	340,190	340,190	0	139,423	139,423
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	377,259,185	2,653,182	379,912,367	245,251,705	1,869,458	247,121,163	132,007,480	783,724	132,791,204
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	377,174,215	2,653,182	379,827,397	245,191,405	1,869,458	247,060,863	131,982,810	783,724	132,766,534
		Percentage		0.699%	100.000%	65.007%			34.294%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		877,734	125,569,912	81,629,233			43,062,945		
	403X50	Depreciation Expense		62,353	8,920,267	5,798,798			3,059,116		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	124,692,178	877,734	125,569,912	81,629,233	618,460	82,247,693	43,062,945	259,274	43,322,219
6	403X50	Depreciation Expense	8,857,914	62,353	8,920,267	5,798,798	43,935	5,842,733	3,059,116	18,418	3,077,534
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	12,590,460	19,664,464	32,254,924	8,573,978	13,020,039	21,594,017	4,016,482	6,644,425	10,660,907
G-PLT	389XXX	Less: Land and Land Rights	289,961	468,655	758,616	198,161	310,301	508,462	91,800	158,354	250,154
G-PLT	392XXX	Less: Transportation	3,760,708	618,098	4,378,806	2,774,798	409,249	3,184,047	985,910	208,849	1,194,759
		Depreciable Non-Transport Genl Plant	8,539,791	18,577,711	27,117,502	5,601,019	12,300,489	17,901,508	2,938,772	6,277,222	9,215,994
		Percentage		68.508%	100.000%	20.655%			10.837%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	108X06	Accum Depr--Gas General Plant		3,969,354	5,794,001	1,196,751			627,896		
	108X06	Accum Depr--Gas General Plant - Direct	3,147,776		3,147,776	2,348,716			799,060		
	403X60	Depreciation Expense		1,023,647	1,494,200	308,627			161,926		
	403X60	Depreciation Expense (Direct)	250,403		250,403	188,988			61,415		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	4,972,423	3,969,354	8,941,777	3,545,467	2,628,149	6,173,616	1,426,956	1,341,205	2,768,161
4	403X60	Depreciation Expense	720,956	1,023,647	1,744,603	497,615	677,767	1,175,382	223,341	345,880	569,221
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	3,760,708	618,098	4,378,806	2,774,798	409,249	3,184,047	985,910	208,849	1,194,759
		Percentage		14.116%	100.000%	63.369%			22.515%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		41,384	293,171	185,780			66,007		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	517,047		517,047	393,858			123,189		
	403X70	Depreciation Expense		3,584	25,389	16,089			5,716		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	768,834	41,384	810,218	579,638	27,401	607,039	189,196	13,983	203,179
4	403X70	Depreciation Expense	21,805	3,584	25,389	16,089	2,373	18,462	5,716	1,211	6,927
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%			70.461%			29.539%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 7/7/2009

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended May 31, 2009 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	Utility 7	3,227,140	2,324,961	624,323	277,857
8		Utility 8	0	0	0	0
9		Utility 9	9,703	7,666	2,037	0
		TOTAL	<u>3,236,843</u>	<u>2,332,627</u>	<u>626,360</u>	<u>277,857</u>
7	404X32 PC Software	Utility 7	1,669,763	1,202,964	323,032	143,767
8		Utility 8	108,804	0	75,053	33,751
9		Utility 9	0	0	0	0
		TOTAL	<u>1,778,567</u>	<u>1,202,964</u>	<u>398,085</u>	<u>177,518</u>
7	404X33 PC Software Lease	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	404X50 Leasehold Improvements	Utility 7	10,303	7,423	1,993	887
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		TOTAL	<u>10,303</u>	<u>7,423</u>	<u>1,993</u>	<u>887</u>
1	404X60 Leased Transportation Vehicles	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
G-ALL	9	Elec\Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended May 31, 2009 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	5,999,618	4,322,365	1,160,686	516,567
8	Utility 8	119,704	0	82,572	37,132
9	Utility 9	1,005,102	794,071	211,031	0
		<u>7,124,424</u>	<u>5,116,436</u>	<u>1,454,289</u>	<u>553,699</u>
7	403X70 Utility 7	1,952	1,406	378	168
8	Utility 8	0	0	0	0
9	Utility 9	13,097	10,347	2,750	0
TOTAL ACCOUNT 403		<u>15,049</u>	<u>11,753</u>	<u>3,128</u>	<u>168</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%

COMMON GENERAL PLANT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	99,331	0	0	0	0	99,331	0	0	99,331	0	0	0
99		Utility 2	324,175	0	0	0	0	0	0	0	0	324,175	0	324,175
7		Utility 7	2,136,552	0	0	1,539,258	1,539,258	0	0	413,337	413,337	0	183,957	183,957
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,856,143</b>	<b>371,881</b>	<b>447,332</b>	<b>1,770,182</b>	<b>2,589,395</b>	<b>198,161</b>	<b>91,800</b>	<b>468,655</b>	<b>758,616</b>	<b>324,175</b>	<b>183,957</b>	<b>508,132</b>
	390XXX	Structures & Improvements												
99		Utility 0	2,172,895	447,373	1,124,306	601,216	2,172,895	0	0	0	0	0	0	0
99		Utility 1	850,572	0	0	0	0	850,572	0	0	850,572	0	0	0
99		Utility 2	2,918,997	0	0	0	0	0	0	0	0	2,918,997	0	2,918,997
7		Utility 7	30,673,119	0	0	22,098,142	22,098,142	0	0	5,934,022	5,934,022	0	2,640,956	2,640,956
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,571,595	1,241,623	0	0	1,241,623	329,972	0	0	329,972	0	0	0
9		Utility 9 - Idaho	4,219,357	0	3,333,461	0	3,333,461	0	885,896	0	885,896	0	0	0
9		Utility 9 - Allocated	3,539,794	0	0	2,796,579	2,796,579	0	0	743,215	743,215	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>45,946,329</b>	<b>1,688,996</b>	<b>4,457,767</b>	<b>25,495,937</b>	<b>31,642,700</b>	<b>1,180,544</b>	<b>885,896</b>	<b>6,677,237</b>	<b>8,743,677</b>	<b>2,918,997</b>	<b>2,640,956</b>	<b>5,559,953</b>
	391XXX	Office Furniture & Equipment												
99		Utility 0	778,614	0	0	778,614	778,614	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	28,784,093	0	0	20,737,212	20,737,212	0	0	5,568,571	5,568,571	0	2,478,310	2,478,310
8		Utility 8	378,871	0	0	0	0	0	0	261,345	261,345	0	117,526	117,526
9		Utility 9 - Wa	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
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,941,578</b>	<b>0</b>	<b>0</b>	<b>21,515,826</b>	<b>21,515,826</b>	<b>0</b>	<b>0</b>	<b>5,829,916</b>	<b>5,829,916</b>	<b>0</b>	<b>2,595,836</b>	<b>2,595,836</b>
	392XXX	Transportation Equipment												
99		Utility 0	9,363,417	3,980,123	1,501,245	3,882,049	9,363,417	0	0	0	0	0	0	0
99		Utility 1	3,957,632	0	0	0	0	2,616,487	885,007	456,138	3,957,632	0	0	0
99		Utility 2	1,809,394	0	0	0	0	0	0	0	0	1,809,394	0	1,809,394
7		Utility 7	124,137	0	0	89,433	89,433	0	0	24,016	24,016	0	10,688	10,688
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	754,007	595,696	0	0	595,696	158,311	0	0	158,311	0	0	0
9		Utility 9 - Idaho	480,581	0	379,678	0	379,678	0	100,903	0	100,903	0	0	0
9		Utility 9 - Allocated	657,002	0	0	519,058	519,058	0	0	137,944	137,944	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>17,146,170</b>	<b>4,575,819</b>	<b>1,880,923</b>	<b>4,490,540</b>	<b>10,947,282</b>	<b>2,774,798</b>	<b>985,910</b>	<b>618,098</b>	<b>4,378,806</b>	<b>1,809,394</b>	<b>10,688</b>	<b>1,820,082</b>

COMMON GENERAL PLANT		Report ID: C-GPL-12A		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON*****		
For Twelve Months Ended May 31, 2009														
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
	393000	Stores Equipment												
99		Utility 0	347,740	16,813	23,084	307,843	347,740	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	56,653	0	0	0	0	0	0	0	0	56,653	0	56,653
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	138,660	109,547	0	0	109,547	29,113	0	0	29,113	0	0	0
9		Utility 9 - Idaho	228,599	0	180,602	0	180,602	0	47,997	0	47,997	0	0	0
9		Utility 9 - Allocated	607,937	0	0	480,295	480,295	0	0	127,642	127,642	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,463,860</b>	<b>126,360</b>	<b>203,686</b>	<b>788,138</b>	<b>1,118,184</b>	<b>113,384</b>	<b>47,997</b>	<b>127,642</b>	<b>289,023</b>	<b>56,653</b>	<b>0</b>	<b>56,653</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,382,907	1,289,480	436,683	1,656,744	3,382,907	0	0	0	0	0	0	0
99		Utility 1	1,872,919	0	0	0	0	987,720	457,240	427,959	1,872,919	0	0	0
99		Utility 2	983,493	0	0	0	0	0	0	0	0	983,493	0	983,493
7		Utility 7	1,663,384	0	0	1,198,368	1,198,368	0	0	321,798	321,798	0	143,217	143,217
8		Utility 8	680,109	0	0	0	0	0	0	469,139	469,139	0	210,970	210,970
9		Utility 9 - Wa	44,347	35,036	0	0	35,036	9,311	0	0	9,311	0	0	0
9		Utility 9 - Idaho	9,542	0	7,539	0	7,539	0	2,003	0	2,003	0	0	0
9		Utility 9 - Allocated	281,431	0	0	222,342	222,342	0	0	59,089	59,089	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>8,918,132</b>	<b>1,324,516</b>	<b>444,222</b>	<b>3,077,454</b>	<b>4,846,192</b>	<b>997,031</b>	<b>459,243</b>	<b>1,277,985</b>	<b>2,734,259</b>	<b>983,493</b>	<b>354,187</b>	<b>1,337,680</b>
	395000	Laboratory Equipment												
99		Utility 0	2,325,638	293,947	229,958	1,801,733	2,325,638	0	0	0	0	0	0	0
99		Utility 1	445,715	0	0	0	0	145,047	47,305	253,363	445,715	0	0	0
99		Utility 2	311,453	0	0	0	0	0	0	0	0	311,453	0	311,453
7		Utility 7	294,872	0	0	212,438	212,438	0	0	57,046	57,046	0	25,388	25,388
8		Utility 8	13,257	0	0	0	0	0	0	9,145	9,145	0	4,112	4,112
9		Utility 9 - Wa	34,679	27,398	0	0	27,398	7,281	0	0	7,281	0	0	0
9		Utility 9 - Idaho	11,070	0	8,746	0	8,746	0	2,324	0	2,324	0	0	0
9		Utility 9 - Allocated	512,448	0	0	404,854	404,854	0	0	107,594	107,594	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,949,132</b>	<b>321,345</b>	<b>238,704</b>	<b>2,419,025</b>	<b>2,979,074</b>	<b>152,328</b>	<b>49,629</b>	<b>427,148</b>	<b>629,105</b>	<b>311,453</b>	<b>29,500</b>	<b>340,953</b>
	396XXX	Power Operated Equipment												
99		Utility 0	21,884,051	10,414,168	5,793,443	5,676,440	21,884,051	0	0	0	0	0	0	0
99		Utility 1	3,719,078	0	0	0	0	2,587,902	763,032	368,144	3,719,078	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	465,269	367,581	0	0	367,581	97,688	0	0	97,688	0	0	0
9		Utility 9 - Idaho	335,217	0	264,835	0	264,835	0	70,382	0	70,382	0	0	0
9		Utility 9 - Allocated	494,857	0	0	390,957	390,957	0	0	103,900	103,900	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>27,496,342</b>	<b>10,781,749</b>	<b>6,058,278</b>	<b>6,466,547</b>	<b>23,306,574</b>	<b>2,685,590</b>	<b>833,414</b>	<b>579,228</b>	<b>4,098,232</b>	<b>43,834</b>	<b>47,702</b>	<b>91,536</b>

COMMON GENERAL PLANT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	36,290,870	5,081,079	1,914,700	29,295,091	36,290,870	0	0	0	0	0	0	0
99		Utility 1	656,105	0	0	0	0	376,373	279,732	0	656,105	0	0	0
99		Utility 2	492,753	0	0	0	0	0	0	0	0	492,753	0	492,753
7		Utility 7	6,934,774	0	0	4,996,089	4,996,089	0	0	1,341,601	1,341,601	0	597,084	597,084
8		Utility 8	933,876	0	0	0	0	0	0	644,188	644,188	0	289,688	289,688
9		Utility 9 - Wa	452,194	357,251	0	0	357,251	94,943	0	0	94,943	0	0	0
9		Utility 9 - Idaho	1,818,258	0	1,436,497	0	1,436,497	0	381,761	0	381,761	0	0	0
9		Utility 9 - Allocated	7,360,147	0	0	5,814,811	5,814,811	0	0	1,545,336	1,545,336	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>54,938,977</b>	<b>5,438,330</b>	<b>3,351,197</b>	<b>40,105,991</b>	<b>48,895,518</b>	<b>471,316</b>	<b>661,493</b>	<b>3,531,125</b>	<b>4,663,934</b>	<b>492,753</b>	<b>886,772</b>	<b>1,379,525</b>
	398000	Miscellaneous Equipment												
99		Utility 0	3,380	0	2,562	818	3,380	0	0	0	0	0	0	0
99		Utility 1	16,972	0	0	0	0	0	0	16,972	16,972	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	560,541	0	0	403,836	403,836	0	0	108,442	108,442	0	48,263	48,263
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	3,935	3,109	0	0	3,109	826	0	0	826	0	0	0
9		Utility 9 - Idaho	5,237	0	4,137	0	4,137	0	1,100	0	1,100	0	0	0
9		Utility 9 - Allocated	9,600	0	0	7,584	7,584	0	0	2,016	2,016	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>599,665</b>	<b>3,109</b>	<b>6,699</b>	<b>412,238</b>	<b>422,046</b>	<b>826</b>	<b>1,100</b>	<b>127,430</b>	<b>129,356</b>	<b>0</b>	<b>48,263</b>	<b>48,263</b>
		<b>TOTAL GENERAL PLANT</b>	<b>194,256,328</b>	<b>24,632,105</b>	<b>17,088,808</b>	<b>106,541,878</b>	<b>148,262,791</b>	<b>8,573,978</b>	<b>4,016,482</b>	<b>19,664,464</b>	<b>32,254,924</b>	<b>6,940,752</b>	<b>6,797,861</b>	<b>13,738,613</b>

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended May 31, 2009 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
Accum Deprec - General Plant						
99	108X06	Utility 0	38,260,511	38,260,511	0	0
99	108X06	Utility 1 - Allocated	662,623	0	662,623	0
99	108X06	Utility 1 - Washington	2,348,716	0	2,348,716	0
99	108X06	Utility 1 - Idaho	799,060	0	799,060	0
99	108X06	Utility 2	1,821,202	0	0	1,821,202
7	108X06	Utility 7	8,785,743	6,329,601	1,699,690	756,452
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-337,065	-242,835	-65,209	-29,021
8	108X06	Utility 8	732,066	0	504,979	227,087
9	108X06	Utility 9	14,249,945	11,258,027	2,991,918	0
Total			67,322,801	55,605,304	8,941,777	2,775,720

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,777,930	5,777,930	0	0
99	108X07	Utility 1 - Allocated	144,103	0	144,103	0
99	108X07	Utility 1 - Washington	393,858	0	393,858	0
99	108X07	Utility 1 - Idaho	123,189	0	123,189	0
99	108X07	Utility 2	889,020	0	0	889,020
7	108X07	Utility 7	25,872	18,639	5,005	2,228
9	108X07	Utility 9	686,145	542,082	144,063	0
Total			8,040,117	6,338,651	810,218	891,248

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.004%	20.996%	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 May 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total	
	303000	Intangible Plant													
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	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	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>611,957</b>	<b>0</b>	<b>0</b>	<b>153,314</b>	<b>153,314</b>	<b>249,449</b>	<b>168,450</b>	<b>40,744</b>	<b>458,643</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	454,984	0	0	454,984	454,984	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	46,440	0
7		Utility 7	16,048,173	0	0	11,561,746	11,561,746	0	0	3,104,680	3,104,680	0	1,381,748	1,381,748	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
		<b>TOTAL ACCOUNT</b>	<b>16,549,597</b>	<b>0</b>	<b>0</b>	<b>12,016,730</b>	<b>12,016,730</b>	<b>0</b>	<b>0</b>	<b>3,104,680</b>	<b>3,104,680</b>	<b>46,440</b>	<b>1,381,748</b>	<b>1,428,188</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	990,780	0	0	990,780	990,780	0	0	0	0	0	0	0	0
99		Utility 1	10,589	0	0	0	0	0	0	10,589	10,589	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,952,831	0	0	6,449,978	6,449,978	0	0	1,732,015	1,732,015	0	770,839	770,839	0
8		Utility 8	665,698	0	0	0	0	0	0	459,198	459,198	0	206,500	206,500	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,619,898</b>	<b>0</b>	<b>0</b>	<b>7,440,758</b>	<b>7,440,758</b>	<b>0</b>	<b>0</b>	<b>2,201,802</b>	<b>2,201,802</b>	<b>0</b>	<b>977,339</b>	<b>977,339</b>	<b>0</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>TOTAL</b>	<b>27,781,452</b>	<b>0</b>	<b>0</b>	<b>19,610,802</b>	<b>19,610,802</b>	<b>249,449</b>	<b>168,450</b>	<b>5,347,226</b>	<b>5,765,125</b>	<b>46,440</b>	<b>2,359,087</b>	<b>2,405,527</b>	<b>0</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended May 31, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	740,521	740,521	0	0
99		Utility 1	3,849	0	3,849	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	13,545	0	0	13,545
99		Utility 2 - California	0	0	0	0
7		Utility 7	10,819,040	7,794,469	2,093,051	931,519
8		Utility 8	485,889	0	335,166	150,723
Total			12,062,844	8,534,990	2,432,066	1,095,787

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	91,089	65,624	17,622	7,843
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			99,421	72,207	19,371	7,843

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	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 May 31, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,104,680	3,104,680	0	2,055,640	2,055,640	0	1,049,040	1,049,040
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,201,802	2,201,802	0	1,457,835	1,457,835	0	743,967	743,967
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,306,482	5,306,482	0	3,513,475	3,513,475	0	1,793,007	1,793,007
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,432,066	2,432,066	0			0		
	404X3X	Amortization Expense		1,026,563	1,026,563	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,432,066	2,432,066	0	1,610,295	1,610,295	0	821,771	821,771
4	404X3X	Amortization Expense	0	1,026,563	1,026,563	0	679,698	679,698	0	346,865	346,865
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			66.211%			33.789%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended May 31, 2009 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	-10,085,382	-7,265,913	-1,951,118	-868,351
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,605,020	-1,268,030	-336,990	0
		Total	<u>-11,690,402</u>	<u>-8,533,943</u>	<u>-2,288,108</u>	<u>-868,351</u>

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%