

Avista Corp.

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



September 22, 2009

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

RECEIVED
RECORDS MANAGEMENT
2009 SEP 24 AM 8:07
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 July 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

enclosures
po

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 200907 , State Code : WA

Accounting Period:200907	State Code:WA
--------------------------	---------------

Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	131,375	2,264,975	3,258,785	131,764	78,900,526	99,071,096
16 LARGE CUSTOMER PGA-COMMERCIAL	0	0	0	0	0	-436,597
17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	0	0	0	-96,314
19 THEFT OF SERVICE-GAS	0	0	0	0	0	242
21 FIRM COMMERCIAL	13,822	1,588,104	1,824,407	13,854	48,889,157	55,653,043
22 INTERRUPTIBLE COMMERCIAL	1	25,739	28,568	1	453,361	491,255
31 FIRM- INDUSTRIAL	133	170,472	174,084	136	2,188,029	2,331,970
80 INTERDEPARTMENT REVENUE	34	4,265	4,901	34	336,411	359,321
88 MISC-SERVICING CUSTOMER INSTALLS	0	0	1,585	0	0	12,611
91 COMMERCIAL-TRANS OF GAS FOR OTHERS	12	852,225	39,790	13	14,444,597	608,617
92 INDUSTIAL-TRANS OF GAS FOR OTHERS	24	3,032,683	130,046	26	26,293,067	1,295,284
93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	1	56,018	1,630	2	725,997	15,639
Total WA	145,402	7,994,481	5,463,796	145,830	172,231,145	159,306,166

GAS RATE OF RETURN For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-ROR-12A
--	-------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	19,222,214	12,097,872	7,124,342
		Adjustments			
		Adjusted Gas Net Operating Income	19,222,214	12,097,872	7,124,342
G-APL		Gas Net Adjusted Rate Base	279,756,620	183,164,586	96,592,034
		RATE OF RETURN	6.871%	6.605%	7.376%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis		Report ID: G-ALL-12A				
Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	3/1/2008	100.000%	70.930%	29.070%
		Number of Customers	7/31/2009	218,324	145,327	72,997
2		Percent		100.000%	66.565%	33.435%
	G-OPS	Direct Distribution Operating Expense		8,616,361	5,841,868	2,774,493
3		Percent		100.000%	67.800%	32.200%
		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		28,575,955	20,268,924	8,307,031
	G-PLT	Distribution		385,812,616	249,706,029	136,106,587
		Total Underground Storage/Dist Plant		414,388,571	269,974,953	144,413,618
5		Percent		100.000%	65.150%	34.850%
	Input	Actual Therms Purchased	7/31/2009	266,765,181	187,952,321	78,812,860
6		Percent		100.000%	70.456%	29.544%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
--	-------------------------

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			
	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%
7	Average (CD AA)		100.000%	72.044%	19.346%	8.610%

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
	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%
8	Average (GD AA)		100.000%	0.000%	68.980%	31.020%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
--	-------------------------

Input	Elec/Gas North 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		41,936,948	38,956,355	2,980,593	0
	Direct O & M Accts 901 - 935		35,165,766	25,255,770	9,909,996	0
	Adjustments		0	0	0	0
	Total		77,102,714	64,212,125	12,890,589	0
	Percentage		100.000%	83.281%	16.719%	0.000%
	Direct Labor Accts 580 - 894		46,887,520	40,116,964	6,770,556	0
	Direct Labor Accts 901 - 935		3,494,232	3,094,527	399,705	0
	Total		50,381,752	43,211,491	7,170,261	0
	Percentage		100.000%	85.768%	14.232%	0.000%
	Number of Customers at 12/31/08		573,653	354,732	218,921	0
	Percentage		100.000%	61.837%	38.163%	0.000%
	Net Direct Plant		1,969,063,721	1,676,277,657	292,786,064	0
	Percentage		100.000%	85.131%	14.869%	0.000%
	Total Percentages		400.000%	316.017%	83.983%	0.000%
9	Average (CD AN/ID/WA)		100.000%	79.004%	20.996%	0.000%
			System	Washington	Idaho	
10	Actual Annual Throughput	12/31/2008	382,838,600	257,352,440	125,486,160	
	Percent		100.000%	67.222%	32.778%	
11	G-OPS Book Depreciation		11,360,649	7,468,091	3,892,558	
	Percent		100.000%	65.736%	34.264%	
12	G-PLT Net Gas Plant		303,075,426	196,931,314	106,144,112	
	Percent		100.000%	64.978%	35.022%	
13	G-PLT Net Gas General Plant		23,197,679	15,228,066	7,969,613	
	Percent		100.000%	65.645%	34.355%	
14	G-SCM Net Allocated Schedule M's		-29,906,309	-19,628,213	-10,278,096	
	Percent		100.000%	65.632%	34.368%	
99	Input Not Allocated		0.000%	0.000%	0.000%	
	Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)	12/31/2008	Washington	Idaho		
Input	Underground Storage		34,463,930			
Input	Distribution		250,850,463	140,104,069		
Input	General		2,959,052	2,642,344		
Input	TOTAL		288,273,445	142,746,413		

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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	195,782,611	0	195,782,611	137,300,503	0	137,300,503	58,482,108	0	58,482,108
99	4812XX	Commercial - Firm & Interruptible	107,761,655	0	107,761,655	77,420,157	0	77,420,157	30,341,498	0	30,341,498
99	4813XX	Industrial-Firm	5,877,022	0	5,877,022	3,735,298	0	3,735,298	2,141,724	0	2,141,724
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-447,554	0	-447,554	-278,034	0	-278,034	-169,520	0	-169,520
99	484000	Interdepartmental Revenue	527,578	0	527,578	474,072	0	474,072	53,506	0	53,506
TOTAL SALES TO ULTIMATE CUSTOMERS			309,501,312	0	309,501,312	218,651,996	0	218,651,996	90,849,316	0	90,849,316
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	157,279,844	0	157,279,844	108,345,340	0	108,345,340	48,934,504	0	48,934,504
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	38,070	0	38,070	22,175	0	22,175	15,895	0	15,895
99	489300	Transportation For Others	3,819,365	0	3,819,365	3,327,411	0	3,327,411	491,954	0	491,954
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	18,608	0	18,608	18,608	0	18,608	0	0	0
1	495000	Other Gas Revenues	6,504,454	104,718	6,609,172	4,539,083	74,276	4,613,359	1,965,371	30,442	1,995,813
TOTAL OTHER OPERATING REVENUES			167,660,341	104,718	167,765,059	116,252,617	74,276	116,326,893	51,407,724	30,442	51,438,166
TOTAL GAS REVENUES			477,161,653	104,718	477,266,371	334,904,613	74,276	334,978,889	142,257,040	30,442	142,287,482
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	350,008,216	0	350,008,216	244,224,376	0	244,224,376	105,783,840	0	105,783,840
6	808XXX	Net Natural Gas Storage Transactions	25,544,666	0	25,544,666	18,569,899	0	18,569,899	6,974,767	0	6,974,767
6	811000	Gas Used for Products Extraction	-520,325	0	-520,325	-357,025	0	-357,025	-163,300	0	-163,300
10	813000	Other Gas Expenses	0	1,242,020	1,242,020	0	834,911	834,911	0	407,109	407,109
TOTAL PRODUCTION EXPENSES			375,032,557	1,242,020	376,274,577	262,437,250	834,911	263,272,161	112,595,307	407,109	113,002,416
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	6,703	6,703	0	4,754	4,754	0	1,949	1,949
1	824000	Other Expenses	0	290,915	290,915	0	206,346	206,346	0	84,569	84,569
1	837000	Other Equipment	0	261,491	261,491	0	185,476	185,476	0	76,015	76,015
TOTAL UNDERGROUND STORAGE OP. EXP			0	559,109	559,109	0	396,576	396,576	0	162,533	162,533
G-ADP		Depreciation Expense	0	516,022	516,022	0	366,014	366,014	0	150,008	150,008
1	404X40	Amortization Expense	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	148,864	148,864	0	105,589	105,589	0	43,275	43,275
TOTAL UNDERGROUND STORAGE EXP			0	1,224,222	1,224,222	0	868,340	868,340	0	355,882	355,882

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

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	184,715	402,534	587,249	125,992	272,918	398,910	58,723	129,616	188,339
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,658,749	149,265	1,808,014	1,199,714	101,202	1,300,916	459,035	48,063	507,098
3	875000	Measuring & Reg Sta Exp-General	115,253	0	115,253	59,222	0	59,222	56,031	0	56,031
3	876000	Measuring & Reg Sta Exp-Industrial	6,076	0	6,076	3,356	0	3,356	2,720	0	2,720
3	877000	Measuring & Reg Sta Exp-City Gate	173,999	0	173,999	74,291	0	74,291	99,708	0	99,708
3	878000	Meter & House Regulator Expenses	1,138,164	0	1,138,164	824,559	0	824,559	313,605	0	313,605
3	879000	Customer Installation Expenses	1,444,691	45,960	1,490,651	842,070	31,161	873,231	602,621	14,799	617,420
3	880000	Other Expenses	982,000	622,988	1,604,988	661,536	422,386	1,083,922	320,464	200,602	521,066
3	881000	Rents	60	22,407	22,467	60	15,192	15,252	0	7,215	7,215
MAINTENANCE											
3	885000	Supervision & Engineering	89,816	580	90,396	63,862	393	64,255	25,954	187	26,141
3	887000	Mains	1,231,893	1,818	1,233,711	1,007,814	1,233	1,009,047	224,079	585	224,664
3	889000	Measuring & Reg Sta Exp-General	168,713	10,790	179,503	100,622	7,316	107,938	68,091	3,474	71,565
3	890000	Measuring & Reg Sta Exp-Industrial	189,651	33,521	223,172	88,046	22,727	110,773	101,605	10,794	112,399
3	891000	Measuring & Reg Sta Exp-City Gate	43,395	0	43,395	23,492	0	23,492	19,903	0	19,903
3	892000	Services	593,054	141,076	734,130	300,344	95,650	395,994	292,710	45,426	338,136
3	893000	Meters & House Regulators	594,768	518,215	1,112,983	466,423	351,350	817,773	128,345	166,865	295,210
3	894000	Other Equipment	1,364	8,877	10,241	465	6,019	6,484	899	2,858	3,757
TOTAL DISTRIBUTION OPERATING EXP			8,616,361	1,958,031	10,574,392	5,841,868	1,327,547	7,169,415	2,774,493	630,484	3,404,977
G-ADP		Depreciation	9,004,828	62,382	9,067,210	5,864,762	43,952	5,908,714	3,140,066	18,430	3,158,496
G-OTX		Taxes Other Than FIT	19,746,501	0	19,746,501	17,271,882	0	17,271,882	2,474,619	0	2,474,619
TOTAL DISTRIBUTION EXPENSES			37,367,690	2,020,413	39,388,103	28,978,512	1,371,499	30,350,011	8,389,178	648,914	9,038,092
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	322,490	322,490	0	214,665	214,665	0	107,825	107,825
2	902000	Meter Reading Expenses	1,412,944	39,831	1,452,775	1,255,258	26,514	1,281,772	157,686	13,317	171,003
G-903	903XXX	Customer Records & Collection Expenses	902,076	3,501,288	4,403,364	665,891	2,328,605	2,994,496	236,185	1,172,683	1,408,868
2	904000	Uncollectible Accounts	0	1,480,539	1,480,539	0	985,521	985,521	0	495,018	495,018
2	905000	Misc Customer Accounts	0	125,790	125,790	0	83,732	83,732	0	42,058	42,058
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,315,020	5,469,938	7,784,958	1,921,149	3,639,037	5,560,186	393,871	1,830,901	2,224,772
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	7,655,643	318,159	7,973,802	6,040,883	211,783	6,252,666	1,614,760	106,376	1,721,136
2	909000	Advertising	0	43,628	43,628	0	29,041	29,041	0	14,587	14,587
2	910000	Misc Customer Service & Info Exp	0	70,148	70,148	0	46,694	46,694	0	23,454	23,454
TOTAL CUSTOMER SERVICE & INFO EXP			7,655,643	431,935	8,087,578	6,040,883	287,518	6,328,401	1,614,760	144,417	1,759,177

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	3,831	363,291	367,122	0	241,825	241,825	3,831	121,466	125,297
2	913000	Advertising	1,882	35,475	37,357	1,882	23,614	25,496	0	11,861	11,861
2	916000	Miscellaneous Sales Expenses	139,209	22,681	161,890	133,143	15,098	148,241	6,066	7,583	13,649
		TOTAL SALES EXPENSES	144,922	421,447	566,369	135,025	280,537	415,562	9,897	140,910	150,807
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	29,807	5,564,118	5,593,925	4,239	3,684,058	3,688,297	25,568	1,880,060	1,905,628
4	921000	Office Supplies & Expenses	47	1,009,065	1,009,112	31	668,112	668,143	16	340,953	340,969
4	922000	Admin. Expenses Transferred - Credit	0	-29,075	-29,075	0	-19,251	-19,251	0	-9,824	-9,824
4	923000	Outside Services Employed	300	2,892,250	2,892,550	0	1,914,988	1,914,988	300	977,262	977,562
4	924000	Property Insurance Premium	0	265,506	265,506	0	175,794	175,794	0	89,712	89,712
4	925XXX	Injuries and Damages	0	1,585,911	1,585,911	0	1,050,048	1,050,048	0	535,863	535,863
4	926XXX	Employee Pensions and Benefits	56,253	147,638	203,891	56,253	97,753	154,006	0	49,885	49,885
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	1,017,906	195,818	1,213,724	693,117	129,653	822,770	324,789	66,165	390,954
4	930000	Miscellaneous General Expenses	99,052	909,266	1,008,318	85,745	602,034	687,779	13,307	307,232	320,539
4	931000	Rents	16,499	115,756	132,255	15,807	76,643	92,450	692	39,113	39,805
4	935000	Maintenance of General Plant	224,296	1,478,373	1,702,669	132,673	978,846	1,111,519	91,623	499,527	591,150
		TOTAL ADMIN & GEN OPERATING EXP	1,444,160	14,134,626	15,578,786	987,865	9,358,678	10,346,543	456,295	4,775,948	5,232,243
G-ADP		Depreciation	745,892	1,031,525	1,777,417	510,380	682,983	1,193,363	235,512	348,542	584,054
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	1,050,443	1,050,443	0	695,509	695,509	0	354,934	354,934
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	-729,461	0	-729,461	-729,461	0	-729,461	0	0	0
99	407329	Decoupling Surcharge	692,178	0	692,178	692,178	0	692,178	0	0	0
G-OTX		Taxes Other than FIT	0	26,624	26,624	0	17,628	17,628	0	8,996	8,996
		TOTAL ADMIN & GENERAL EXPENSES	2,161,242	16,245,211	18,406,453	1,465,610	10,756,118	12,221,728	695,632	5,489,093	6,184,725
		TOTAL EXPENSES BEFORE FIT	424,677,074	27,055,186	451,732,260	300,978,429	18,037,960	319,016,389	123,698,645	9,017,226	132,715,871
		NET OPERATING INCOME BEFORE FIT			25,534,111			15,962,500			9,571,611
G-FIT		FEDERAL INCOME TAX			5,901,971			3,904,832			1,997,139
G-FIT		DEFERRED FEDERAL INCOME TAX			459,234			-9,580			468,814
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-49,308			-30,624			-18,684
		GAS NET OPERATING INCOME			19,222,214			12,097,872			7,124,342

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.565%	33.435%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.800%	32.200%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.456%	29.544%
G-ALL	10	Actual Annual Throughput	100.000%	67.222%	32.778%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-804-12A
---	-------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-15,267,213	0	-15,267,213	-10,923,019	0	-10,923,019	-4,344,194	0	-4,344,194
99	805120	Gas Expense - Rate Deferrals	39,022,176	0	39,022,176	28,049,003	0	28,049,003	10,973,173	0	10,973,173
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	295,080,225	0	295,080,225	205,067,725	0	205,067,725	90,012,500	0	90,012,500
1	804001	Pipeline Demand Costs	22,874,404	0	22,874,404	16,224,815	0	16,224,815	6,649,589	0	6,649,589
99	804010	Gas Costs - Fixed Hedge	-446,333	0	-446,333	-298,608	0	-298,608	-147,725	0	-147,725
99	804014	GTI Contributions	111,059	0	111,059	79,749	0	79,749	31,310	0	31,310
99	804017	Transaction Fees	98,790	0	98,790	68,144	0	68,144	30,646	0	30,646
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	3,660,230	0	3,660,230	2,576,786	0	2,576,786	1,083,444	0	1,083,444
6	804700	Off System Gas Purchases - Bookout	4,874,878	0	4,874,878	3,379,781	0	3,379,781	1,495,097	0	1,495,097
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			350,008,216	0	350,008,216	244,224,376	0	244,224,376	105,783,840	0	105,783,840

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	70.456%	29.544%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 9/19/2009

ALLOCATION OF ACCOUNT 1903 For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-903-12A
--	-------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	902,076	3,373,523	4,275,599	665,891	2,245,586	2,911,477	236,185	1,127,937	1,364,122
12	903920	Accts Rec Sold - Program Fees	0	55,753	55,753	0	36,227	36,227	0	19,526	19,526
12	903930	Accts Rec Sold - Maturity Yield Fees	0	72,012	72,012	0	46,792	46,792	0	25,220	25,220
Total			902,076	3,501,288	4,403,364	665,891	2,328,605	2,994,496	236,185	1,172,683	1,408,868

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.565%	33.435%
W-ALL	12	Net Gas Plant	100.000%	64.978%	35.022%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-FIT-12A
---	-------------------------

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	477,266,371	334,978,889	142,287,482
G-OPS	Operating & Maintenance Expense	419,425,769	293,488,844	125,936,925
G-OPS	Book Depreciation & Amortization	12,384,502	8,132,446	4,252,056
G-OTX	Taxes Other than FIT	19,921,989	17,395,099	2,526,890
	Net Operating Income Before FIT	25,534,111	15,962,500	9,571,611
	Less: Interest Expense	9,919,312	6,440,067	3,479,245
G-SCM	Add: Schedule M Additions	31,646,420	21,617,262	10,029,158
G-SCM	Less: Schedule M Deductions	30,398,443	19,983,031	10,415,412
	Taxable Net Operating Income	16,862,776	11,156,664	5,706,112
	Percent	35%	35%	35%
	Total Federal Income Tax	5,901,971	3,904,832	1,997,139
G-DTE	Deferred FIT	459,234	-9,580	468,814
99	411400 Amortized Investment Tax Credit	-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC	6,311,897	3,864,628	2,447,269
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-SCM-12A
--	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	9,759,193	2,662,592	12,421,785	6,379,790	1,789,939	8,169,729	3,379,403	872,653	4,252,056
12	997001	Contributions In Aid of Construction	0	317,593	317,593	0	206,366	206,366	0	111,227	111,227
2	997002	Injuries and Damages	0	1,036,000	1,036,000	0	689,613	689,613	0	346,387	346,387
12	997003	Salvage	0	-181,230	-181,230	0	-117,760	-117,760	0	-63,470	-63,470
4	997005	FAS106 Current Retiree Medical Accrual	0	-143,962	-143,962	0	-95,319	-95,319	0	-48,643	-48,643
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
6	997008	DSM Book Amortization	0	433,666	433,666	0	305,544	305,544	0	128,122	128,122
99	997010	Deferred Gas Credit and Refunds	23,766,891	0	23,766,891	16,416,348	0	16,416,348	7,350,543	0	7,350,543
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	59,497	59,497	0	39,394	39,394	0	20,103	20,103
12	997016	1992 Redemptions	0	286,780	286,780	0	186,344	186,344	0	100,436	100,436
4	997020	FAS87 Current Pension Accrual	0	-3,895,034	-3,895,034	0	-2,578,941	-2,578,941	0	-1,316,093	-1,316,093
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	-57,694	0	-57,694	-57,694	0	-57,694	0	0	0
12	997032	Interest Rate Swaps	0	334,638	334,638	0	217,441	217,441	0	117,197	117,197
99	997033	DSM Tariff Rider	-2,404,562	0	-2,404,562	-1,568,675	0	-1,568,675	-835,887	0	-835,887
4	997033	DSM Tariff Rider	0	-6	-6	0	-4	-4	0	-2	-2
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-228,261	-228,261	0	-161,906	-161,906	0	-66,355	-66,355
99	997065	Amortization of Unbilled Revenue Add-Ins	34,897	0	34,897	37,114	0	37,114	-2,217	0	-2,217
4	997066	Miscellaneous Schedule M Additions	0	-190,139	-190,139	0	-125,893	-125,893	0	-64,246	-64,246
TOTAL SCHEDULE M ADDITIONS			31,154,286	492,134	31,646,420	21,262,444	354,818	21,617,262	9,891,842	137,316	10,029,158
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	30,333,079	30,333,079	0	19,939,753	19,939,753	0	10,393,326	10,393,326
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	30,398,443	30,398,443	0	19,983,031	19,983,031	0	10,415,412	10,415,412

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.565%	33.435%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.800%	32.200%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.456%	29.544%
G-ALL	11	Book Depreciation	100.000%	65.736%	34.264%
G-ALL	12	Net Gas Plant	100.000%	64.978%	35.022%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-DTE-12A
--	-------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	8,260,861	5,421,768	2,839,093
99	410100	Deferred Federal Income Tax Exp	-7,627,852	-5,312,322	-2,315,530
		SUBTOTAL	<u>633,009</u>	<u>109,446</u>	<u>523,563</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-161,561	-106,036	-55,525
99	411100	Deferred Federal Income Tax Exp	-12,214	-12,990	776
		SUBTOTAL	<u>-173,775</u>	<u>-119,026</u>	<u>-54,749</u>
		Total Deferred Federal Income Tax Expense	<u><u>459,234</u></u>	<u><u>-9,580</u></u>	<u><u>468,814</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.632%	34.368%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-INT-12A
---	-------------------------

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	279,756,620	183,164,586	96,592,034
	Interest Deduction for FIT Calculation	<u>9,919,312</u>	<u>6,440,067</u>	<u>3,479,245</u>
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 July 31, 2009 Average of Monthly Averages Basis	Report ID: G-OTX-12A
---	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408150	R&P Property Tax	0	148,864	148,864	0	105,589	105,589	0	43,275	43,275
		DISTRIBUTION									
99	408110	State Excise Tax	8,369,662	0	8,369,662	8,369,662	0	8,369,662	0	0	0
99	408120	Municipal Occupation & License Tax	9,429,556	0	9,429,556	7,818,666	0	7,818,666	1,610,890	0	1,610,890
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	1,817,133	0	1,817,133	1,083,554	0	1,083,554	733,579	0	733,579
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	130,150	0	130,150	0	0	0	130,150	0	130,150
		TOTAL	19,746,501	0	19,746,501	17,271,882	0	17,271,882	2,474,619	0	2,474,619
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	26,624	26,624	0	17,628	17,628	0	8,996	8,996
		TOTAL TAXES OTHER THAN FIT	19,746,501	175,488	19,921,989	17,271,882	123,217	17,395,099	2,474,619	52,271	2,526,890
		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		148,864	34,463,930	11.955%	148,864	0	0.000%	0
G-ALL		Distribution	390,954,532		1,817,133	250,850,463	87.018%	1,083,554	140,104,069	98.149%	733,579
G-ALL		General	5,601,396		26,624	2,959,052	1.027%	12,789	2,642,344	1.851%	13,835
		TOTAL	431,019,858		1,992,621	288,273,445	100.000%	1,245,207	142,746,413	100.000%	747,414

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 July 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-12A
---	-------------------------

			***** 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	3,277,063	3,277,063	0	2,169,776	2,169,776	0	1,107,287	1,107,287
4	303110	Misc Intangible Plant--PC Software	0	2,175,200	2,175,200	0	1,440,222	1,440,222	0	734,978	734,978
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,493,007	5,910,906	249,449	3,636,975	3,886,424	168,450	1,856,032	2,024,482
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	492,955	492,955	0	349,653	349,653	0	143,302	143,302
1	351XXX	Structures & Improvements	0	1,155,259	1,155,259	0	819,425	819,425	0	335,834	335,834
1	352XXX	Wells	0	14,046,160	14,046,160	0	9,962,941	9,962,941	0	4,083,219	4,083,219
1	353000	Lines	0	979,806	979,806	0	694,976	694,976	0	284,830	284,830
1	354000	Compressor Station Equipment	0	9,596,996	9,596,996	0	6,807,149	6,807,149	0	2,789,847	2,789,847
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	416,536	416,536	0	295,449	295,449	0	121,087	121,087
1	357000	Other Equipment	0	1,714,459	1,714,459	0	1,216,066	1,216,066	0	498,393	498,393
TOTAL UNDERGROUND STORAGE PLANT			0	28,575,955	28,575,955	0	20,268,924	20,268,924	0	8,307,031	8,307,031
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	34,244	0	34,244	46	0	46	34,198	0	34,198
6	375000	Structures & Improvements	565,985	22,254	588,239	403,892	15,679	419,571	162,093	6,575	168,668
6	376000	Mains	191,210,614	2,512,521	193,723,135	121,035,979	1,770,222	122,806,201	70,174,635	742,299	70,916,934
6	378000	Measuring & Reg Station Equip-General	4,068,431	57,440	4,125,871	2,564,426	40,470	2,604,896	1,504,005	16,970	1,520,975
6	379000	Measuring & Reg Station Equip-City Gate	4,654,125	60,967	4,715,092	1,055,834	42,955	1,098,789	3,598,291	18,012	3,616,303
6	380000	Services	128,195,117	0	128,195,117	84,614,453	0	84,614,453	43,580,664	0	43,580,664
6	381000	Meters	51,777,726	0	51,777,726	36,099,669	0	36,099,669	15,678,057	0	15,678,057
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	2,568,222	0	2,568,222	2,002,104	0	2,002,104	566,118	0	566,118
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			383,159,434	2,653,182	385,812,616	247,836,703	1,869,326	249,706,029	135,322,731	783,856	136,106,587
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	369,489	484,940	854,429	277,689	321,084	598,773	91,800	163,856	255,656
4	390XXX	Structures & Improvements	2,083,915	6,851,961	8,935,876	1,185,907	4,536,752	5,722,659	898,008	2,315,209	3,213,217
4	391XXX	Office Furniture & Equipment	0	5,868,838	5,868,838	0	3,885,816	3,885,816	0	1,983,022	1,983,022
4	392XXX	Transportation Equipment	3,847,592	681,245	4,528,837	2,831,044	451,059	3,282,103	1,016,548	230,186	1,246,734
4	393000	Stores Equipment	160,223	129,416	289,639	113,230	85,688	198,918	46,993	43,728	90,721
4	394000	Tools, Shop & Garage Equipment	1,458,904	1,363,221	2,822,125	1,000,352	902,602	1,902,954	458,552	460,619	919,171
4	395000	Laboratory Equipment	183,835	392,363	576,198	138,658	259,787	398,445	45,177	132,576	177,753
4	396XXX	Power Operated Equipment	3,542,569	586,568	4,129,137	2,699,828	388,373	3,088,201	842,741	198,195	1,040,936

GAS UTILITY PLANT For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-12A
---	-------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,262,793	3,555,877	4,818,670	465,366	2,354,382	2,819,748	797,427	1,201,495	1,998,922
4	398000	Miscellaneous Equipment	1,683	117,764	119,447	722	77,973	78,695	961	39,791	40,752
		TOTAL GENERAL PLANT	12,911,003	20,032,193	32,943,196	8,712,796	13,263,516	21,976,312	4,198,207	6,768,677	10,966,884
		TOTAL PLANT IN SERVICE	396,488,336	56,754,337	453,242,673	256,798,948	39,038,741	295,837,689	139,689,388	17,715,596	157,404,984
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	396,488,336	56,754,337	453,242,673	256,798,948	39,038,741	295,837,689	139,689,388	17,715,596	157,404,984
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,947,122	10,947,122	0	7,764,794	7,764,794	0	3,182,328	3,182,328
G-ADP	1119.X5	Distribution	125,971,275	872,686	126,843,961	82,043,942	614,860	82,658,802	43,927,333	257,826	44,185,159
G-ADP	1119.X6	General Plant - Non-Transportation	4,984,865	3,947,898	8,932,763	3,533,410	2,613,943	6,147,353	1,451,455	1,333,955	2,785,410
G-ADP	1119.X7	General Plant - Transportation	767,613	45,141	812,754	571,005	29,888	600,893	196,608	15,253	211,861
		TOTAL ACCUMULATED DEPRECIATION	131,723,753	15,812,847	147,536,600	86,148,357	11,023,485	97,171,842	45,575,396	4,789,362	50,364,758
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,549,918	2,549,918	0	1,688,326	1,688,326	0	861,592	861,592
99	111X30	Intangible Plant--Distribution Plant	61,026	0	61,026	33,161	0	33,161	27,865	0	27,865
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	19,703	19,703	0	13,046	13,046	0	6,657	6,657
		TOTAL ACCUMULATED AMORTIZATION	61,026	2,569,621	2,630,647	33,161	1,701,372	1,734,533	27,865	868,249	896,114
		NET GAS UTILITY PLANT	264,703,557	38,371,869	303,075,426	170,617,430	26,313,884	196,931,314	94,086,127	12,057,985	106,144,112

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%	70.456%	29.544%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-APL-12A
--	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	264,703,557	38,371,869	303,075,426	170,617,430	26,313,884	196,931,314	94,086,127	12,057,985	106,144,112
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,333,417	-2,333,417	0	-1,516,208	-1,516,208	0	-817,209	-817,209
12	282900	Deferred F.I.T. - Plant In Service	0	-44,539,686	-44,539,686	0	-28,940,997	-28,940,997	0	-15,598,689	-15,598,689
12	190180	FAS 109 ITC	0	199,027	199,027	0	129,324	129,324	0	69,703	69,703
12	283850	Gas portion of Bond Redemptions	0	-814,597	-814,597	0	-529,309	-529,309	0	-285,288	-285,288
4	190850	Gain on Sale of General Office Bldg--GAS	0	66,736	66,736	0	44,187	44,187	0	22,549	22,549
99	190610	Contrib in Aid of Construction	1,352,003	0	1,352,003	951,825	0	951,825	400,178	0	400,178
		TOTAL ACCUM DEFERRED INCOME TAX	1,352,003	-47,421,937	-46,069,934	951,825	-30,813,003	-29,861,178	400,178	-16,608,934	-16,208,756
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	22,277,170	22,277,170	0	15,801,197	15,801,197	0	6,475,973	6,475,973
99	186710	DSM Programs	664,603	0	664,603	419,481	0	419,481	245,122	0	245,122
4	253850	Gain on Sale of General Office Building	0	-190,645	-190,645	0	-126,228	-126,228	0	-64,417	-64,417
		TOTAL OTHER ADJUSTMENTS	664,603	22,086,525	22,751,128	419,481	15,674,969	16,094,450	245,122	6,411,556	6,656,678
		NET RATE BASE	266,720,163	13,036,457	279,756,620	171,988,736	11,175,850	183,164,586	94,731,427	1,860,607	96,592,034

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%	64.978%	35.022%
G-ALL	13	Net Gas General Plant	100.000%	65.645%	34.355%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-12A
---	-------------------------

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	28,575,955	28,575,955	0	20,268,924	20,268,924	0	8,307,031	8,307,031
G-PLT	350XXX	Less: Land and Land Rights	0	492,955	492,955	0	349,653	349,653	0	143,302	143,302
		Depreciable Underground Storage Plant	0	28,083,000	28,083,000	0	19,919,271	19,919,271	0	8,163,729	8,163,729
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		10,947,122	10,947,122	0			0		
	403X80	Depreciation Expense		516,022	516,022	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	10,947,122	10,947,122	0	7,764,794	7,764,794	0	3,182,328	3,182,328
1	403X80	Depreciation Expense	0	516,022	516,022	0	366,014	366,014	0	150,008	150,008
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	383,159,434	2,653,182	385,812,616	247,836,703	1,869,326	249,706,029	135,322,731	783,856	136,106,587
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	383,074,464	2,653,182	385,727,646	247,776,403	1,869,326	249,645,729	135,298,061	783,856	136,081,917
		Percentage		0.688%	100.000%	64.681%			34.631%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		872,686	126,843,961	82,043,942			43,927,333		
	403X50	Depreciation Expense		62,382	9,067,210	5,864,762			3,140,066		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	125,971,275	872,686	126,843,961	82,043,942	614,860	82,658,802	43,927,333	257,826	44,185,159
6	403X50	Depreciation Expense	9,004,828	62,382	9,067,210	5,864,762	43,952	5,908,714	3,140,066	18,430	3,158,496
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	12,911,003	20,032,193	32,943,196	8,712,796	13,263,516	21,976,312	4,198,207	6,768,677	10,966,884
G-PLT	389XXX	Less: Land and Land Rights	369,489	484,940	854,429	277,689	321,084	598,773	91,800	163,856	255,656
G-PLT	392XXX	Less: Transportation	3,847,592	681,245	4,528,837	2,831,044	451,059	3,282,103	1,016,548	230,186	1,246,734
		Depreciable Non-Transport Genl Plant	8,693,922	18,866,008	27,559,930	5,604,063	12,491,373	18,095,436	3,089,859	6,374,635	9,464,494
		Percentage		68.455%	100.000%	20.334%			11.211%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-12A
---	-------------------------

			***** 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		3,947,898	5,767,143	1,172,691			646,554		
	108X06	Accum Depr--Gas General Plant - Direct	3,165,620		3,165,620	2,360,719			804,901		
	403X60	Depreciation Expense		1,027,497	1,500,981	305,209			168,275		
	403X60	Depreciation Expense (Direct)	249,660		249,660	188,433			61,227		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	4,984,865	3,947,898	8,932,763	3,533,410	2,613,943	6,147,353	1,451,455	1,333,955	2,785,410
4	403X60	Depreciation Expense	723,144	1,027,497	1,750,641	493,642	680,316	1,173,958	229,502	347,181	576,683
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	3,847,592	681,245	4,528,837	2,831,044	451,059	3,282,103	1,016,548	230,186	1,246,734
		Percentage		15.042%	100.000%	62.512%			22.446%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		45,141	300,099	187,598			67,360		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	512,655		512,655	383,407			129,248		
	403X70	Depreciation Expense		4,028	26,776	16,738			6,010		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	767,613	45,141	812,754	571,005	29,888	600,893	196,608	15,253	211,861
4	403X70	Depreciation Expense	22,748	4,028	26,776	16,738	2,667	19,405	6,010	1,361	7,371
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%			70.456%			29.544%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-12A
---	-------------------------

Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	3,407,708	2,455,049	659,255	293,404
8		Utility 8	0	0	0	0
9		Utility 9	9,703	7,666	2,037	0
		TOTAL	<u>3,417,411</u>	<u>2,462,715</u>	<u>661,292</u>	<u>293,404</u>
7	404X32 PC Software	Utility 7	1,662,781	1,197,934	321,682	143,165
8		Utility 8	94,739	0	65,351	29,388
9		Utility 9	0	0	0	0
		TOTAL	<u>1,757,520</u>	<u>1,197,934</u>	<u>387,033</u>	<u>172,553</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 July 31, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-12A
---	-------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	5,966,801	4,298,722	1,154,337	513,742
8	Utility 8	123,400	0	85,121	38,279
9	Utility 9	1,060,711	838,004	222,707	0
		<u>7,150,912</u>	<u>5,136,726</u>	<u>1,462,165</u>	<u>552,021</u>
7	403X70 Utility 7	1,952	1,406	378	168
8	Utility 8	0	0	0	0
9	Utility 9	13,501	10,666	2,835	0
TOTAL ACCOUNT 403		<u>15,453</u>	<u>12,072</u>	<u>3,213</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 July 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
--	-------------------------

***** 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	178,859	0	0	0	0	178,859	0	0	178,859	0	0	0
99		Utility 2	360,772	0	0	0	0	0	0	0	0	360,772	0	360,772
7		Utility 7	2,220,728	0	0	1,599,901	1,599,901	0	0	429,622	429,622	0	191,205	191,205
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
TOTAL ACCOUNT			4,056,444	371,881	447,332	1,830,825	2,650,038	277,689	91,800	484,940	854,429	360,772	191,205	551,977
390XXX Structures & Improvements														
99		Utility 0	2,189,307	450,231	1,131,969	607,107	2,189,307	0	0	0	0	0	0	0
99		Utility 1	854,409	0	0	0	0	854,409	0	0	854,409	0	0	0
99		Utility 2	3,040,008	0	0	0	0	0	0	0	0	3,040,008	0	3,040,008
7		Utility 7	31,517,156	0	0	22,706,220	22,706,220	0	0	6,097,309	6,097,309	0	2,713,627	2,713,627
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,578,865	1,247,367	0	0	1,247,367	331,498	0	0	331,498	0	0	0
9		Utility 9 - Idaho	4,277,045	0	3,379,037	0	3,379,037	0	898,008	0	898,008	0	0	0
9		Utility 9 - Allocated	3,594,266	0	0	2,839,614	2,839,614	0	0	754,652	754,652	0	0	0
TOTAL ACCOUNT			47,051,056	1,697,598	4,511,006	26,152,941	32,361,545	1,185,907	898,008	6,851,961	8,935,876	3,040,008	2,713,627	5,753,635
391XXX Office Furniture & Equipment														
99		Utility 0	802,808	0	0	802,808	802,808	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	28,985,286	0	0	20,882,159	20,882,159	0	0	5,607,493	5,607,493	0	2,495,633	2,495,633
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
TOTAL ACCOUNT			30,166,965	0	0	21,684,967	21,684,967	0	0	5,868,838	5,868,838	0	2,613,159	2,613,159
392XXX Transportation Equipment														
99		Utility 0	9,690,085	4,116,034	1,591,903	3,982,148	9,690,085	0	0	0	0	0	0	0
99		Utility 1	4,097,332	0	0	0	0	2,670,449	912,453	514,430	4,097,332	0	0	0
99		Utility 2	1,866,084	0	0	0	0	0	0	0	0	1,866,084	0	1,866,084
7		Utility 7	133,183	0	0	95,950	95,950	0	0	25,766	25,766	0	11,467	11,467
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	764,883	604,288	0	0	604,288	160,595	0	0	160,595	0	0	0
9		Utility 9 - Idaho	495,784	0	391,689	0	391,689	0	104,095	0	104,095	0	0	0
9		Utility 9 - Allocated	671,789	0	0	530,740	530,740	0	0	141,049	141,049	0	0	0
TOTAL ACCOUNT			17,719,140	4,720,322	1,983,592	4,608,838	11,312,752	2,831,044	1,016,548	681,245	4,528,837	1,866,084	11,467	1,877,551

COMMON GENERAL PLANT For Twelve Months Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
--	-------------------------

		***** 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	345,385	14,945	20,518	309,922	345,385	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	57,094	0	0	0	0	0	0	0	0	57,094	0	57,094
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	137,927	108,968	0	0	108,968	28,959	0	0	28,959	0	0	0
9		Utility 9 - Idaho	223,818	0	176,825	0	176,825	0	46,993	0	46,993	0	0	0
9		Utility 9 - Allocated	616,385	0	0	486,969	486,969	0	0	129,416	129,416	0	0	0
		TOTAL ACCOUNT	1,464,880	123,913	197,343	796,891	1,118,147	113,230	46,993	129,416	289,639	57,094	0	57,094
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,399,935	1,289,014	435,509	1,675,412	3,399,935	0	0	0	0	0	0	0
99		Utility 1	1,875,037	0	0	0	0	991,072	456,550	427,415	1,875,037	0	0	0
99		Utility 2	980,791	0	0	0	0	0	0	0	0	980,791	0	980,791
7		Utility 7	1,823,752	0	0	1,313,904	1,313,904	0	0	352,823	352,823	0	157,025	157,025
8		Utility 8	758,135	0	0	0	0	0	0	522,962	522,962	0	235,173	235,173
9		Utility 9 - Wa	44,198	34,918	0	0	34,918	9,280	0	0	9,280	0	0	0
9		Utility 9 - Idaho	9,535	0	7,533	0	7,533	0	2,002	0	2,002	0	0	0
9		Utility 9 - Allocated	285,869	0	0	225,848	225,848	0	0	60,021	60,021	0	0	0
		TOTAL ACCOUNT	9,177,252	1,323,932	443,042	3,215,164	4,982,138	1,000,352	458,552	1,363,221	2,822,125	980,791	392,198	1,372,989
	395000	Laboratory Equipment												
99		Utility 0	2,054,673	269,564	199,915	1,585,194	2,054,673	0	0	0	0	0	0	0
99		Utility 1	406,711	0	0	0	0	132,354	43,165	231,192	406,711	0	0	0
99		Utility 2	299,839	0	0	0	0	0	0	0	0	299,839	0	299,839
7		Utility 7	309,194	0	0	222,756	222,756	0	0	59,817	59,817	0	26,622	26,622
8		Utility 8	11,800	0	0	0	0	0	0	8,140	8,140	0	3,660	3,660
9		Utility 9 - Wa	30,024	23,720	0	0	23,720	6,304	0	0	6,304	0	0	0
9		Utility 9 - Idaho	9,584	0	7,572	0	7,572	0	2,012	0	2,012	0	0	0
9		Utility 9 - Allocated	443,963	0	0	350,749	350,749	0	0	93,214	93,214	0	0	0
		TOTAL ACCOUNT	3,565,788	293,284	207,487	2,158,699	2,659,470	138,658	45,177	392,363	576,198	299,839	30,282	330,121
	396XXX	Power Operated Equipment												
99		Utility 0	21,873,674	10,447,400	5,802,297	5,623,977	21,873,674	0	0	0	0	0	0	0
99		Utility 1	3,719,353	0	0	0	0	2,588,177	763,032	368,144	3,719,353	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	531,775	420,124	0	0	420,124	111,651	0	0	111,651	0	0	0
9		Utility 9 - Idaho	379,640	0	299,931	0	299,931	0	79,709	0	79,709	0	0	0
9		Utility 9 - Allocated	529,817	0	0	418,577	418,577	0	0	111,240	111,240	0	0	0
		TOTAL ACCOUNT	27,632,129	10,867,524	6,102,228	6,441,704	23,411,456	2,699,828	842,741	586,568	4,129,137	43,834	47,702	91,536

COMMON GENERAL PLANT		Report ID:													
For Twelve Months Ended July 31, 2009		C-GPL-12A		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
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	
	397XXX	Communication Equipment													
99		Utility 0	36,774,315	5,229,050	1,916,604	29,628,661	36,774,315	0	0	0	0	0	0	0	
99		Utility 1	650,741	0	0	0	0	370,255	280,486	0	650,741	0	0	0	
99		Utility 2	497,009	0	0	0	0	0	0	0	0	497,009	0	497,009	
7		Utility 7	7,094,537	0	0	5,111,188	5,111,188	0	0	1,372,509	1,372,509	0	610,840	610,840	
8		Utility 8	929,469	0	0	0	0	0	0	641,148	641,148	0	288,321	288,321	
9		Utility 9 - Wa	452,996	357,885	0	0	357,885	95,111	0	0	95,111	0	0	0	
9		Utility 9 - Idaho	2,462,095	0	1,945,154	0	1,945,154	0	516,941	0	516,941	0	0	0	
9		Utility 9 - Allocated	7,345,305	0	0	5,803,085	5,803,085	0	0	1,542,220	1,542,220	0	0	0	
		TOTAL ACCOUNT	56,206,467	5,586,935	3,861,758	40,542,934	49,991,627	465,366	797,427	3,555,877	4,818,670	497,009	899,161	1,396,170	
	398000	Miscellaneous Equipment													
99		Utility 0	3,196	0	2,481	715	3,196	0	0	0	0	0	0	0	
99		Utility 1	11,750	0	0	0	0	0	0	11,750	11,750	0	0	0	
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	
7		Utility 7	538,205	0	0	387,744	387,744	0	0	104,121	104,121	0	46,339	46,339	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	3,437	2,715	0	0	2,715	722	0	0	722	0	0	0	
9		Utility 9 - Idaho	4,575	0	3,614	0	3,614	0	961	0	961	0	0	0	
9		Utility 9 - Allocated	9,017	0	0	7,124	7,124	0	0	1,893	1,893	0	0	0	
		TOTAL ACCOUNT	570,180	2,715	6,095	395,583	404,393	722	961	117,764	119,447	0	46,339	46,339	
		TOTAL GENERAL PLANT	197,610,301	24,988,104	17,759,883	107,828,546	150,576,533	8,712,796	4,198,207	20,032,193	32,943,196	7,145,431	6,945,140	14,090,571	

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 July 31, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-12A
--	-------------------------

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	38,337,855	38,337,855	0	0
99	108X06	Utility 1 - Allocated	643,585	0	643,585	0
99	108X06	Utility 1 - Washington	2,360,719	0	2,360,719	0
99	108X06	Utility 1 - Idaho	804,901	0	804,901	0
99	108X06	Utility 2	1,837,836	0	0	1,837,836
7	108X06	Utility 7	8,650,431	6,232,117	1,673,512	744,802
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-338,702	-244,014	-65,525	-29,162
8	108X06	Utility 8	746,459	0	514,907	231,552
9	108X06	Utility 9	14,291,598	11,290,934	3,000,664	0
Total			67,334,682	55,616,892	8,932,763	2,785,028

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,791,435	5,791,435	0	0
99	108X07	Utility 1 - Allocated	148,163	0	148,163	0
99	108X07	Utility 1 - Washington	383,407	0	383,407	0
99	108X07	Utility 1 - Idaho	129,248	0	129,248	0
99	108X07	Utility 2	886,963	0	0	886,963
7	108X07	Utility 7	26,592	19,158	5,144	2,290
9	108X07	Utility 9	699,142	552,350	146,792	0
Total			8,064,950	6,362,943	812,754	889,253

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 July 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-12A
---	-------------------------

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON *****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	303000	Intangible Plant										
99		Utility 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
99		Utility 2	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0
	303100	Misc Intangible Plant--Mainframe Software										
99		Utility 0	500,713	0	0	500,713	500,713	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	46,440	46,440
7		Utility 7	16,939,230	0	0	12,203,699	12,203,699	0	0	3,277,063	3,277,063	1,458,468
8		Utility 8	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	17,486,383	0	0	12,704,412	12,704,412	0	0	3,277,063	3,277,063	1,504,908
	303110	Misc Intangible Plant--PC Software										
99		Utility 0	934,608	0	0	934,608	934,608	0	0	0	0	0
99		Utility 1	10,589	0	0	0	0	0	0	10,589	10,589	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,889,947	0	0	6,404,673	6,404,673	0	0	1,719,849	1,719,849	765,424
8		Utility 8	644,769	0	0	0	0	0	0	444,762	444,762	200,007
9		Utility 9	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,479,913	0	0	7,339,281	7,339,281	0	0	2,175,200	2,175,200	965,431
	303120	Misc Intangible Plant-- Leased PC Software										
99		Utility 0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0
	TOTAL		28,578,253	0	0	20,197,007	20,197,007	249,449	168,450	5,493,007	5,910,906	46,440

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 July 31, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-12A
--	-------------------------

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	728,245	728,245	0	0
99		Utility 1	4,202	0	4,202	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	15,093	0	0	15,093
99		Utility 2 - California	0	0	0	0
7		Utility 7	11,440,852	8,242,447	2,213,347	985,057
8		Utility 8	481,834	0	332,369	149,465
		Total	12,670,226	8,970,692	2,549,918	1,149,615
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	92,806	66,861	17,954	7,991
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
		Total	101,138	73,444	19,703	7,991

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 July 31, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-12A
--	-------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,277,063	3,277,063	0	2,169,776	2,169,776	0	1,107,287	1,107,287
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,175,200	2,175,200	0	1,440,222	1,440,222	0	734,978	734,978
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,452,263	5,452,263	0	3,609,998	3,609,998	0	1,842,265	1,842,265
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,549,918	2,549,918	0			0		
	404X3X	Amortization Expense		1,050,443	1,050,443	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,549,918	2,549,918	0	1,688,326	1,688,326	0	861,592	861,592
4	404X3X	Amortization Expense	0	1,050,443	1,050,443	0	695,509	695,509	0	354,934	354,934
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 July 31, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-12A
--	-------------------------

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - General Plant (For Report APL)				
7	282900	Utility 7	-10,322,385	-7,436,659	-1,996,969	-888,757
9	282900	Utility 9	-1,602,440	-1,265,992	-336,448	0
		Total	<u>-11,924,825</u>	<u>-8,702,651</u>	<u>-2,333,417</u>	<u>-888,757</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 9/19/2009

GAS RATE OF RETURN For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-ROR-1A
--	------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	-1,069,962	-761,232	-308,730
		Adjustments			
		Adjusted Gas Net Operating Income	-1,069,962	-761,232	-308,730
G-APL		Gas Net Adjusted Rate Base	283,511,616	183,891,605	99,620,011
		RATE OF RETURN	-0.377%	-0.414%	-0.310%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 9/19/2009

GAS ALLOCATION PERCENTAGES		Report ID:				
For Month Ended July 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	7/31/2009	218,527	145,402	73,125
2		Percent		100.000%	66.537%	33.463%
	G-OPS	Direct Distribution Operating Expense		959,650	739,319	220,331
3		Percent		100.000%	77.040%	22.960%
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		31,329,750	22,222,191	9,107,559
	G-PLT	Distribution		399,164,566	255,940,560	143,224,006
		Total Underground Storage/Dist Plant		430,494,316	278,162,751	152,331,565
5		Percent		100.000%	64.615%	35.385%
	Input	Actual Therms Purchased	7/31/2009	6,165,050	4,218,744	1,946,306
6		Percent		100.000%	68.430%	31.570%

GAS ALLOCATION PERCENTAGES For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
--	------------------------

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			
	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%
7	Average (CD AA)		100.000%	72.044%	19.346%	8.610%

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
	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%
8	Average (GD AA)		100.000%	0.000%	68.980%	31.020%

GAS ALLOCATION PERCENTAGES For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
--	------------------------

Input		1/1/2009	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor			41,936,948	38,956,355	2,980,593	0
Direct O & M Accts 580 - 894			35,165,766	25,255,770	9,909,996	0
Direct O & M Accts 901 - 935			0	0	0	0
Adjustments			0	0	0	0
Total			77,102,714	64,212,125	12,890,589	0
Percentage			100.000%	83.281%	16.719%	0.000%
Direct Labor Accts 580 - 894			46,887,520	40,116,964	6,770,556	0
Direct Labor Accts 901 - 935			3,494,232	3,094,527	399,705	0
Total			50,381,752	43,211,491	7,170,261	0
Percentage			100.000%	85.768%	14.232%	0.000%
Number of Customers at 12/31/08			573,653	354,732	218,921	0
Percentage			100.000%	61.837%	38.163%	0.000%
Net Direct Plant			1,969,063,721	1,676,277,657	292,786,064	0
Percentage			100.000%	85.131%	14.869%	0.000%
Total Percentages			400.000%	316.017%	83.983%	0.000%
Average (CD AN/ID/WA)			100.000%	79.004%	20.996%	0.000%
			System	Washington	Idaho	
Actual Annual Throughput		12/31/2008	382,838,600	257,352,440	125,486,160	
Percent			100.000%	67.222%	32.778%	
G-OPS Book Depreciation			977,548	636,901	340,647	
Percent			100.000%	65.153%	34.847%	
G-PLT Net Gas Plant			317,187,412	204,602,272	112,585,140	
Percent			100.000%	64.505%	35.495%	
G-PLT Net Gas General Plant			24,967,676	16,365,478	8,602,198	
Percent			100.000%	65.547%	34.453%	
G-SCM Net Allocated Schedule M's			1,877,593	1,401,573	476,020	
Percent			100.000%	74.647%	25.353%	
99 Input Not Allocated			0.000%	0.000%	0.000%	
			Washington	Idaho		
Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)		12/31/2008	34,463,930			
Input Underground Storage			250,850,463	140,104,069		
Input Distribution			2,959,052	2,642,344		
Input General			288,273,445	142,746,413		
Input TOTAL						

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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	4,667,553	0	4,667,553	3,258,785	0	3,258,785	1,408,768	0	1,408,768
99	4812XX	Commercial - Firm & Interruptible	2,750,433	0	2,750,433	1,852,975	0	1,852,975	897,458	0	897,458
99	4813XX	Industrial-Firm	243,712	0	243,712	174,084	0	174,084	69,628	0	69,628
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-599,104	0	-599,104	-525,786	0	-525,786	-73,318	0	-73,318
99	484000	Interdepartmental Revenue	5,722	0	5,722	4,901	0	4,901	821	0	821
TOTAL SALES TO ULTIMATE CUSTOMERS			7,068,316	0	7,068,316	4,764,959	0	4,764,959	2,303,357	0	2,303,357
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	16,634,794	0	16,634,794	10,832,578	0	10,832,578	5,802,216	0	5,802,216
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	2,889	0	2,889	1,585	0	1,585	1,304	0	1,304
99	489300	Transportation For Others	229,845	0	229,845	197,598	0	197,598	32,247	0	32,247
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	726,291	9	726,300	479,856	6	479,862	246,435	3	246,438
TOTAL OTHER OPERATING REVENUES			17,595,100	9	17,595,109	11,512,898	6	11,512,904	6,082,202	3	6,082,205
TOTAL GAS REVENUES			24,663,416	9	24,663,425	16,277,857	6	16,277,863	8,385,559	3	8,385,562
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	19,682,146	0	19,682,146	12,802,932	0	12,802,932	6,879,214	0	6,879,214
6	808XXX	Net Natural Gas Storage Transactions	1,729,715	0	1,729,715	1,126,390	0	1,126,390	603,325	0	603,325
6	811000	Gas Used for Products Extraction	-38,244	0	-38,244	-24,904	0	-24,904	-13,340	0	-13,340
10	813000	Other Gas Expenses	0	102,073	102,073	0	68,616	68,616	0	33,457	33,457
TOTAL PRODUCTION EXPENSES			21,373,617	102,073	21,475,690	13,904,418	68,616	13,973,034	7,469,199	33,457	7,502,656
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	17,794	17,794	0	12,621	12,621	0	5,173	5,173
1	837000	Other Equipment	0	-8,652	-8,652	0	-6,137	-6,137	0	-2,515	-2,515
TOTAL UNDERGROUND STORAGE OP. EXP			0	9,142	9,142	0	6,484	6,484	0	2,658	2,658
G-ADP		Depreciation Expense	0	47,099	47,099	0	33,407	33,407	0	13,692	13,692
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	73,296	73,296	0	51,988	51,988	0	21,308	21,308

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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	21,197	31,651	52,848	16,370	24,384	40,754	4,827	7,267	12,094
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	279,394	715	280,109	223,705	551	224,256	55,689	164	55,853
3	875000	Measuring & Reg Sta Exp-General	3,441	0	3,441	3,024	0	3,024	417	0	417
3	876000	Measuring & Reg Sta Exp-Industrial	1,326	0	1,326	546	0	546	780	0	780
3	877000	Measuring & Reg Sta Exp-City Gate	11,049	0	11,049	4,586	0	4,586	6,463	0	6,463
3	878000	Meter & House Regulator Expenses	128,138	0	128,138	104,575	0	104,575	23,563	0	23,563
3	879000	Customer Installation Expenses	109,647	4,561	114,208	59,080	3,514	62,594	50,567	1,047	51,614
3	880000	Other Expenses	65,654	48,893	114,547	48,046	37,667	85,713	17,608	11,226	28,834
3	881000	Rents	0	1,328	1,328	0	1,023	1,023	0	305	305
MAINTENANCE											
3	885000	Supervision & Engineering	8,941	0	8,941	7,489	0	7,489	1,452	0	1,452
3	887000	Mains	180,675	0	180,675	154,355	0	154,355	26,320	0	26,320
3	889000	Measuring & Reg Sta Exp-General	11,278	0	11,278	7,621	0	7,621	3,657	0	3,657
3	890000	Measuring & Reg Sta Exp-Industrial	25,258	14,402	39,660	17,037	11,095	28,132	8,221	3,307	11,528
3	891000	Measuring & Reg Sta Exp-City Gate	3,608	0	3,608	2,095	0	2,095	1,513	0	1,513
3	892000	Services	54,994	3,934	58,928	43,796	3,031	46,827	11,198	903	12,101
3	893000	Meters & House Regulators	54,178	50,955	105,133	46,994	39,256	86,250	7,184	11,699	18,883
3	894000	Other Equipment	872	6,731	7,603	0	5,186	5,186	872	1,545	2,417
TOTAL DISTRIBUTION OPERATING EXP			959,650	163,170	1,122,820	739,319	125,707	865,026	220,331	37,463	257,794
G-ADP	Depreciation		778,546	5,212	783,758	502,303	3,567	505,870	276,243	1,645	277,888
G-OTX	Taxes Other Than FIT		618,381	0	618,381	511,128	0	511,128	107,253	0	107,253
TOTAL DISTRIBUTION EXPENSES			2,356,577	168,382	2,524,959	1,752,750	129,274	1,882,024	603,827	39,108	642,935
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	38,000	38,000	0	25,284	25,284	0	12,716	12,716
2	902000	Meter Reading Expenses	122,192	6,595	128,787	111,841	4,388	116,229	10,351	2,207	12,558
G-903	903XXX	Customer Records & Collection Expenses	68,471	308,780	377,251	47,571	205,264	252,835	20,900	103,516	124,416
2	904000	Uncollectible Accounts	0	138,100	138,100	0	91,888	91,888	0	46,212	46,212
2	905000	Misc Customer Accounts	0	12,333	12,333	0	8,206	8,206	0	4,127	4,127
TOTAL CUSTOMER ACCOUNTS EXPENSES			190,663	503,808	694,471	159,412	335,030	494,442	31,251	168,778	200,029
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	203,271	23,607	226,878	157,896	15,707	173,603	45,375	7,900	53,275
2	909000	Advertising	0	3,508	3,508	0	2,334	2,334	0	1,174	1,174
2	910000	Misc Customer Service & Info Exp	0	3,108	3,108	0	2,068	2,068	0	1,040	1,040
TOTAL CUSTOMER SERVICE & INFO EXP			203,271	30,223	233,494	157,896	20,109	178,005	45,375	10,114	55,489

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	40,523	40,523	0	26,963	26,963	0	13,560	13,560
2	913000	Advertising	0	5,605	5,605	0	3,729	3,729	0	1,876	1,876
2	916000	Miscellaneous Sales Expenses	11,774	3,184	14,958	11,251	2,119	13,370	523	1,065	1,588
		TOTAL SALES EXPENSES	11,774	49,312	61,086	11,251	32,811	44,062	523	16,501	17,024
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	1,808	565,979	567,787	414	374,740	375,154	1,394	191,239	192,633
4	921000	Office Supplies & Expenses	0	80,006	80,006	0	52,973	52,973	0	27,033	27,033
4	922000	Admin. Expenses Transferred - Credit	0	-2,679	-2,679	0	-1,774	-1,774	0	-905	-905
4	923000	Outside Services Employed	0	215,137	215,137	0	142,444	142,444	0	72,693	72,693
4	924000	Property Insurance Premium	0	29,920	29,920	0	19,810	19,810	0	10,110	10,110
4	925XXX	Injuries and Damages	0	91,037	91,037	0	60,277	60,277	0	30,760	30,760
4	926XXX	Employee Pensions and Benefits	4,734	4,847	9,581	4,734	3,209	7,943	0	1,638	1,638
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	78,709	15,460	94,169	65,887	10,236	76,123	12,822	5,224	18,046
4	930000	Miscellaneous General Expenses	4,510	67,050	71,560	3,329	44,394	47,723	1,181	22,656	23,837
4	931000	Rents	2,755	6,493	9,248	2,640	4,299	6,939	115	2,194	2,309
4	935000	Maintenance of General Plant	12,899	98,684	111,583	8,079	65,340	73,419	4,820	33,344	38,164
		TOTAL ADMIN & GEN OPERATING EXP	105,415	1,171,934	1,277,349	85,083	775,948	861,031	20,332	395,986	416,318
G-ADP		Depreciation	61,507	85,184	146,691	41,223	56,401	97,624	20,284	28,783	49,067
4	404X50	Amortization - Leasehold Imp (1404.60)	0	166	166	0	110	110	0	56	56
G-CAM		Amortization - Intangible Plant--Software	0	95,515	95,515	0	63,241	63,241	0	32,274	32,274
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	0	0	0	0	0	0	0	0	0
99	407329	Decoupling Surcharge	20,175	0	20,175	20,175	0	20,175	0	0	0
G-OTX		Taxes Other than FIT	0	2,662	2,662	0	1,763	1,763	0	899	899
		TOTAL ADMIN & GENERAL EXPENSES	187,803	1,355,461	1,543,264	146,868	897,463	1,044,331	40,935	457,998	498,933
		TOTAL EXPENSES BEFORE FIT	24,323,705	2,282,555	26,606,260	16,132,595	1,535,291	17,667,886	8,191,110	747,264	8,938,374
		NET OPERATING INCOME BEFORE FIT			-1,942,835			-1,390,023			-552,812
G-FIT		FEDERAL INCOME TAX			25,888			-26,692			52,580
G-FIT		DEFERRED FEDERAL INCOME TAX			-894,652			-599,547			-295,105
G-DIE		AMORTIZED INVESTMENT TAX CREDIT			-4,109			-2,552			-1,557
		GAS NET OPERATING INCOME			-1,069,962			-761,232			-308,730

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.537%	33.463%
G-ALL	3	Direct Distribution Operating Expense	100.000%	77.040%	22.960%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	68.430%	31.570%
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: 9/19/2009

ALLOCATION OF PURCHASED GAS COSTS For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-804-1A
---	------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-809,032	0	-809,032	-559,609	0	-559,609	-249,423	0	-249,423
99	805120	Gas Expense - Rate Deferrals	1,414,241	0	1,414,241	826,154	0	826,154	588,087	0	588,087
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	18,528,615	0	18,528,615	12,063,114	0	12,063,114	6,465,501	0	6,465,501
1	804001	Pipeline Demand Costs	1,999,810	0	1,999,810	1,418,465	0	1,418,465	581,345	0	581,345
99	804010	Gas Costs - Fixed Hedge	-392,180	0	-392,180	-255,388	0	-255,388	-136,792	0	-136,792
99	804014	GTI Contributions	2,287	0	2,287	1,507	0	1,507	780	0	780
99	804017	Transaction Fees	6,554	0	6,554	4,268	0	4,268	2,286	0	2,286
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	241,711	0	241,711	157,402	0	157,402	84,309	0	84,309
6	804700	Off System Gas Purchases - Bookout	-1,309,860	0	-1,309,860	-852,981	0	-852,981	-456,879	0	-456,879
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			19,682,146	0	19,682,146	12,802,932	0	12,802,932	6,879,214	0	6,879,214

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	68.430%	31.570%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

A VISTA UTILITIES

RUN DATE: 9/19/2009

ALLOCATION OF ACCOUNT 1903 For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-903-1A
--	------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	68,471	299,453	367,924	47,571	199,247	246,818	20,900	100,206	121,106
12	903920	Accts Rec Sold - Program Fees	0	8,453	8,453	0	5,453	5,453	0	3,000	3,000
12	903930	Accts Rec Sold - Maturity Yield Fees	0	874	874	0	564	564	0	310	310
		Total	68,471	308,780	377,251	47,571	205,264	252,835	20,900	103,516	124,416

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.537%	33.463%
W-ALL	12	Net Gas Plant	100.000%	64.505%	35.495%

FEDERAL INCOME TAXES--GAS For Month Ended July 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	24,663,425	16,277,863	8,385,562
G-OPS	Operating & Maintenance Expense	24,874,052	16,422,084	8,451,968
G-OPS	Book Depreciation & Amortization	1,094,129	720,827	373,302
G-OTX	Taxes Other than FIT	638,079	524,975	113,104
	Net Operating Income Before FIT	-1,942,835	-1,390,023	-552,812
	Less: Monthly Interest Expense	837,828	538,802	299,026
G-SCM	Add: Schedule M Additions	4,633,961	3,011,909	1,622,052
G-SCM	Less: Schedule M Deductions	1,779,334	1,159,348	619,986
	Taxable Net Operating Income	73,964	-76,264	150,228
	Percent	35%	35%	35%
	Total Federal Income Tax	25,888	-26,692	52,580
G-DTE	Deferred FIT	-894,652	-599,547	-295,105
99	411400 Amortized Investment Tax Credit	-4,109	-2,552	-1,557
	Total FIT/Deferred FIT & ITC	-872,873	-628,791	-244,082
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-SCM-1A
--	------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Schedule M Additions:									
	G-OPS	Book Depreciation & Amortization (997000)	840,759	233,195	1,073,954	543,913	156,739	700,652	296,846	76,456	373,302
12	997001	Contributions In Aid of Construction	0	18,440	18,440	0	11,895	11,895	0	6,545	6,545
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	-9,313	-9,313	0	-6,007	-6,007	0	-3,306	-3,306
4	997005	FAS106 Current Retiree Medical Accrual	0	-4,193	-4,193	0	-2,776	-2,776	0	-1,417	-1,417
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
6	997008	DSM Book Amortization	0	29,492	29,492	0	20,181	20,181	0	9,311	9,311
99	997010	Deferred Gas Credit and Refunds	605,379	0	605,379	266,715	0	266,715	338,664	0	338,664
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	5,087	5,087	0	3,368	3,368	0	1,719	1,719
12	997016	1992 Redemptions	0	26,328	26,328	0	16,983	16,983	0	9,345	9,345
4	997020	FAS87 Current Pension Accrual	0	282,829	282,829	0	187,264	187,264	0	95,565	95,565
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	11,522	0	11,522	11,522	0	11,522	0	0	0
12	997032	Interest Rate Swaps	0	27,987	27,987	0	18,053	18,053	0	9,934	9,934
99	997033	DSM Tariff Rider	-463,157	0	-463,157	-355,076	0	-355,076	-108,081	0	-108,081
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	2,918,478	2,918,478	0	2,070,076	2,070,076	0	848,402	848,402
99	997065	Amortization of Unbilled Revenue Add-Ins	-22,099	0	-22,099	-20,716	0	-20,716	-1,383	0	-1,383
4	997066	Miscellaneous Schedule M Additions	0	128,597	128,597	0	85,145	85,145	0	43,452	43,452
		TOTAL SCHEDULE M ADDITIONS	977,034	3,656,927	4,633,961	450,988	2,560,921	3,011,909	526,046	1,096,006	1,622,052
		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	1,155,741	1,155,741	0	618,146	618,146
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	1,159,348	1,159,348	0	619,986	619,986

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.537%	33.463%
G-ALL	3	Direct Distribution Operating Expense	100.000%	77.040%	22.960%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	68.430%	31.570%
G-ALL	11	Book Depreciation	100.000%	65.153%	34.847%
G-ALL	12	Net Gas Plant	100.000%	64.505%	35.495%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-DTE-1A
--	------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	-803,912	-600,096	-203,816
99	410100	Deferred Federal Income Tax Exp	-66,453	17,201	-83,654
		SUBTOTAL	<u>-870,365</u>	<u>-582,895</u>	<u>-287,470</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-32,022	-23,903	-8,119
99	411100	Deferred Federal Income Tax Exp	7,735	7,251	484
		SUBTOTAL	<u>-24,287</u>	<u>-16,652</u>	<u>-7,635</u>
		Total Deferred Federal Income Tax Expense	<u><u>-894,652</u></u>	<u><u>-599,547</u></u>	<u><u>-295,105</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	74.647%	25.353%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-INT-1A
---	------------------------

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	283,511,616	183,891,605	99,620,011
	Interest Deduction for FIT Calculation	10,053,942	6,465,629	3,588,313
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-08-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-OTX-1A
---	------------------------

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	198,805	0	198,805	198,805	0	198,805	0	0	0
99	408120	Municipal Occupation & License Tax	229,690	0	229,690	188,322	0	188,322	41,368	0	41,368
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	2,334	0	2,334	0	0	0	2,334	0	2,334
		TOTAL	618,381	0	618,381	511,128	0	511,128	107,253	0	107,253
		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	618,381	19,698	638,079	511,128	13,847	524,975	107,253	5,851	113,104
		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		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 For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-1A
---	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	303000	Intangible Gas Plant	417,899	40,744	458,643	249,449	26,977	276,426	168,450	13,767	182,217
4	303100	Misc Intangible Plant--Mainframe Software	0	3,812,370	3,812,370	0	2,524,208	2,524,208	0	1,288,162	1,288,162
4	303110	Misc Intangible Plant--PC Software	0	2,133,784	2,133,784	0	1,412,800	1,412,800	0	720,984	720,984
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,986,898	6,404,797	249,449	3,963,985	4,213,434	168,450	2,022,913	2,191,363
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	527,175	527,175	0	373,925	373,925	0	153,250	153,250
1	351XXX	Structures & Improvements	0	1,214,609	1,214,609	0	861,522	861,522	0	353,087	353,087
1	352XXX	Wells	0	14,528,026	14,528,026	0	10,304,729	10,304,729	0	4,223,297	4,223,297
1	353000	Lines	0	1,040,786	1,040,786	0	738,230	738,230	0	302,556	302,556
1	354000	Compressor Station Equipment	0	11,672,582	11,672,582	0	8,279,362	8,279,362	0	3,393,220	3,393,220
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	452,792	452,792	0	321,165	321,165	0	131,627	131,627
1	357000	Other Equipment	0	1,719,996	1,719,996	0	1,219,993	1,219,993	0	500,003	500,003
TOTAL UNDERGROUND STORAGE PLANT			0	31,329,750	31,329,750	0	22,222,191	22,222,191	0	9,107,559	9,107,559
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	63,684	0	63,684	549	0	549	63,135	0	63,135
6	375000	Structures & Improvements	583,099	22,254	605,353	420,913	15,228	436,141	162,186	7,026	169,212
6	376000	Mains	196,793,021	2,512,521	199,305,542	123,746,798	1,719,318	125,466,116	73,046,223	793,203	73,839,426
6	378000	Measuring & Reg Station Equip-General	4,199,298	57,440	4,256,738	2,655,993	39,306	2,695,299	1,543,305	18,134	1,561,439
6	379000	Measuring & Reg Station Equip-City Gate	5,838,664	60,967	5,899,631	1,666,269	41,720	1,707,989	4,172,395	19,247	4,191,642
6	380000	Services	130,471,662	0	130,471,662	86,038,251	0	86,038,251	44,433,411	0	44,433,411
6	381000	Meters	55,878,640	0	55,878,640	37,536,294	0	37,536,294	18,342,346	0	18,342,346
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	2,598,346	0	2,598,346	1,999,621	0	1,999,621	598,725	0	598,725
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			396,511,384	2,653,182	399,164,566	254,124,988	1,815,572	255,940,560	142,386,396	837,610	143,224,006
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,794	519,025	1,186,819	575,994	343,652	919,646	91,800	175,373	267,173
4	390XXX	Structures & Improvements	2,132,499	7,328,072	9,460,571	1,217,321	4,851,990	6,069,311	915,178	2,476,082	3,391,260
4	391XXX	Office Furniture & Equipment	0	6,067,472	6,067,472	0	4,017,334	4,017,334	0	2,050,138	2,050,138
4	392XXX	Transportation Equipment	4,003,366	859,262	4,862,628	2,946,667	568,926	3,515,593	1,056,699	290,336	1,347,035
4	393000	Stores Equipment	157,516	144,409	301,925	112,782	95,615	208,397	44,734	48,794	93,528
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,587,416	3,042,510	998,393	1,051,044	2,049,437	456,701	536,372	993,073
4	395000	Laboratory Equipment	143,062	316,851	459,913	107,901	209,790	317,691	35,161	107,061	142,222
4	396XXX	Power Operated Equipment	3,606,697	603,109	4,209,806	2,738,527	399,324	3,137,851	868,170	203,785	1,071,955

GAS UTILITY PLANT For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-1A
---	------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,576,405	3,645,296	5,221,701	463,813	2,413,587	2,877,400	1,112,592	1,231,709	2,344,301
4	398000	Miscellaneous Equipment	1,134	96,006	97,140	486	63,567	64,053	648	32,439	33,087
		TOTAL GENERAL PLANT	13,743,567	21,166,918	34,910,485	9,161,884	14,014,829	23,176,713	4,581,683	7,152,089	11,733,772
		TOTAL PLANT IN SERVICE	410,672,850	61,136,748	471,809,598	263,536,321	42,016,577	305,552,898	147,136,529	19,120,171	166,256,700
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	410,672,850	61,136,748	471,809,598	263,536,321	42,016,577	305,552,898	147,136,529	19,120,171	166,256,700
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,197,543	11,197,543	0	7,942,417	7,942,417	0	3,255,126	3,255,126
G-ADP	1119.X5	Distribution	129,610,776	867,682	130,478,458	83,622,339	593,755	84,216,094	45,988,437	273,927	46,262,364
G-ADP	1119.X6	General Plant - Non-Transportation	5,097,238	4,052,247	9,149,485	3,570,877	2,683,033	6,253,910	1,526,361	1,369,214	2,895,575
G-ADP	1119.X7	General Plant - Transportation	737,006	56,318	793,324	520,036	37,289	557,325	216,970	19,029	235,999
		TOTAL ACCUMULATED DEPRECIATION	135,445,020	16,173,790	151,618,810	87,713,252	11,256,494	98,969,746	47,731,768	4,917,296	52,649,064
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,917,851	2,917,851	0	1,931,938	1,931,938	0	985,913	985,913
99	111X30	Intangible Plant--Distribution Plant	64,908	0	64,908	35,291	0	35,291	29,617	0	29,617
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	20,617	20,617	0	13,651	13,651	0	6,966	6,966
		TOTAL ACCUMULATED AMORTIZATION	64,908	2,938,468	3,003,376	35,291	1,945,589	1,980,880	29,617	992,879	1,022,496
		NET GAS UTILITY PLANT	275,162,922	42,024,490	317,187,412	175,787,778	28,814,494	204,602,272	99,375,144	13,209,996	112,585,140

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%	68.430%	31.570%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-APL-1A
--	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	275,162,922	42,024,490	317,187,412	175,787,778	28,814,494	204,602,272	99,375,144	13,209,996	112,585,140
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,478,005	-2,478,005	0	-1,598,437	-1,598,437	0	-879,568	-879,568
12	282900	Deferred F.I.T. - Plant In Service	0	-47,391,203	-47,391,203	0	-30,569,695	-30,569,695	0	-16,821,508	-16,821,508
12	190180	FAS 109 ITC	0	186,856	186,856	0	120,531	120,531	0	66,325	66,325
12	283850	Gas portion of Bond Redemptions	0	-768,841	-768,841	0	-495,941	-495,941	0	-272,900	-272,900
4	190850	Gain on Sale of General Office Bldg--GAS	0	56,253	56,253	0	37,246	37,246	0	19,007	19,007
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	-50,394,940	-49,047,860	948,359	-32,506,296	-31,557,937	398,721	-17,888,644	-17,489,923
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	15,068,194	15,068,194	0	10,687,870	10,687,870	0	4,380,324	4,380,324
99	186710	DSM Programs	464,557	0	464,557	265,792	0	265,792	198,765	0	198,765
4	253850	Gain on Sale of General Office Building	0	-160,687	-160,687	0	-106,392	-106,392	0	-54,295	-54,295
		TOTAL OTHER ADJUSTMENTS	464,557	14,907,507	15,372,064	265,792	10,581,478	10,847,270	198,765	4,326,029	4,524,794
		NET RATE BASE	276,974,559	6,537,057	283,511,616	177,001,929	6,889,676	183,891,605	99,972,630	-352,619	99,620,011

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%	64.505%	35.495%
G-ALL	13	Net Gas General Plant	100.000%	65.547%	34.453%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-1A
---	------------------------

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	31,329,750	31,329,750	0	22,222,191	22,222,191	0	9,107,559	9,107,559
G-PLT	350XXX	Less: Land and Land Rights	0	527,175	527,175	0	373,925	373,925	0	153,250	153,250
		Depreciable Underground Storage Plant	0	30,802,575	30,802,575	0	21,848,266	21,848,266	0	8,954,309	8,954,309
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,197,543	11,197,543	0			0		
	403X80	Depreciation Expense		47,099	47,099	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,197,543	11,197,543	0	7,942,417	7,942,417	0	3,255,126	3,255,126
1	403X80	Depreciation Expense	0	47,099	47,099	0	33,407	33,407	0	13,692	13,692
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	396,511,384	2,653,182	399,164,566	254,124,988	1,815,572	255,940,560	142,386,396	837,610	143,224,006
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	396,426,414	2,653,182	399,079,596	254,064,688	1,815,572	255,880,260	142,361,726	837,610	143,199,336
		Percentage		0.665%	100.000%		64.089%			35.246%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		867,682	130,478,458	83,622,339			45,988,437		
	403X50	Depreciation Expense		5,212	783,758	502,303			276,243		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	129,610,776	867,682	130,478,458	83,622,339	593,755	84,216,094	45,988,437	273,927	46,262,364
6	403X50	Depreciation Expense	778,546	5,212	783,758	502,303	3,567	505,870	276,243	1,645	277,888
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	13,743,567	21,166,918	34,910,485	9,161,884	14,014,829	23,176,713	4,581,683	7,152,089	11,733,772
G-PLT	389XXX	Less: Land and Land Rights	667,794	519,025	1,186,819	575,994	343,652	919,646	91,800	175,373	267,173
G-PLT	392XXX	Less: Transportation	4,003,366	859,262	4,862,628	2,946,667	568,926	3,515,593	1,056,699	290,336	1,347,035
		Depreciable Non-Transport Genl Plant	9,072,407	19,788,631	28,861,038	5,639,223	13,102,251	18,741,474	3,433,184	6,686,380	10,119,564
		Percentage		68.565%	100.000%		19.539%			11.896%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-1A
---	------------------------

			***** 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		4,052,247	5,910,081	1,154,771			703,063		
	108X06	Accum Depr--Gas General Plant - Direct	3,239,404		3,239,404	2,416,106			823,298		
	403X60	Depreciation Expense		84,770	123,635	24,157			14,708		
	403X60	Depreciation Expense (Direct)	20,714		20,714	15,647			5,067		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	5,097,238	4,052,247	9,149,485	3,570,877	2,683,033	6,253,910	1,526,361	1,369,214	2,895,575
4	403X60	Depreciation Expense	59,579	84,770	144,349	39,804	56,127	95,931	19,775	28,643	48,418
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	4,003,366	859,262	4,862,628	2,946,667	568,926	3,515,593	1,056,699	290,336	1,347,035
		Percentage		17.671%	100.000%	60.598%			21.731%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		56,318	318,702	193,127			69,257		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	474,622		474,622	326,909			147,713		
	403X70	Depreciation Expense		414	2,341	1,419			509		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	737,006	56,318	793,324	520,036	37,289	557,325	216,970	19,029	235,999
4	403X70	Depreciation Expense	1,928	414	2,342	1,419	274	1,693	509	140	649
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%		68.430%				31.570%	
E-ALL	99	Not Allocated		0.000%		0.000%				0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-1A
---	------------------------

Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	330,044	237,777	63,850	28,417
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
		TOTAL	<u>330,853</u>	<u>238,416</u>	<u>64,020</u>	<u>28,417</u>
7	404X32 PC Software	Utility 7	136,638	98,439	26,434	11,765
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
		TOTAL	<u>143,786</u>	<u>98,439</u>	<u>31,365</u>	<u>13,982</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 July 31, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-1A
---	------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	478,681	344,861	92,606	41,214
8	Utility 8	11,077	0	7,641	3,436
9	Utility 9	99,604	78,691	20,913	0
		<u>589,362</u>	<u>423,552</u>	<u>121,160</u>	<u>44,650</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		Report ID:													
For Month Ended July 31, 2009		C-GPL-1A		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON*****			
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	
	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	477,164	0	0	0	0	477,164	0	0	477,164	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	
		TOTAL ACCOUNT	4,649,874	371,881	447,332	1,957,755	2,776,968	575,994	91,800	519,025	1,186,819	479,713	206,374	686,087	
	390XXX	Structures & Improvements													
99		Utility 0	2,258,401	450,428	1,168,104	639,869	2,258,401	0	0	0	0	0	0	0	
99		Utility 1	880,897	0	0	0	0	880,897	0	0	880,897	0	0	0	
99		Utility 2	3,432,488	0	0	0	0	0	0	0	0	3,432,488	0	3,432,488	
7		Utility 7	33,835,798	0	0	24,376,662	24,376,662	0	0	6,545,873	6,545,873	0	2,913,262	2,913,262	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	1,602,323	1,265,899	0	0	1,265,899	336,424	0	0	336,424	0	0	0	
9		Utility 9 - Idaho	4,358,821	0	3,443,643	0	3,443,643	0	915,178	0	915,178	0	0	0	
9		Utility 9 - Allocated	3,725,467	0	0	2,943,268	2,943,268	0	0	782,199	782,199	0	0	0	
		TOTAL ACCOUNT	50,094,195	1,716,327	4,611,747	27,959,799	34,287,873	1,217,321	915,178	7,328,072	9,460,571	3,432,488	2,913,262	6,345,750	
	391XXX	Office Furniture & Equipment													
99		Utility 0	918,714	0	0	918,714	918,714	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	30,012,030	0	0	21,621,867	21,621,867	0	0	5,806,127	5,806,127	0	2,584,036	2,584,036	
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	
		TOTAL ACCOUNT	31,309,615	0	0	22,540,581	22,540,581	0	0	6,067,472	6,067,472	0	2,701,562	2,701,562	
	392XXX	Transportation Equipment													
99		Utility 0	10,512,476	4,317,798	1,936,827	4,257,851	10,512,476	0	0	0	0	0	0	0	
99		Utility 1	4,390,917	0	0	0	0	2,772,011	941,268	677,638	4,390,917	0	0	0	
99		Utility 2	1,953,570	0	0	0	0	0	0	0	0	1,953,570	0	1,953,570	
7		Utility 7	164,630	0	0	118,606	118,606	0	0	31,849	31,849	0	14,175	14,175	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	831,852	657,196	0	0	657,196	174,656	0	0	174,656	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	
		TOTAL ACCOUNT	19,116,567	4,974,994	2,371,170	4,940,030	12,286,194	2,946,667	1,056,699	859,262	4,862,628	1,953,570	14,175	1,967,745	

COMMON GENERAL PLANT For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
--	------------------------

		***** 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	687,795	0	0	543,386	543,386	0	0	144,409	144,409	0	0	0
		TOTAL ACCOUNT	1,515,026	118,019	183,071	854,784	1,155,874	112,782	44,734	144,409	301,925	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,448,408	1,287,102	432,867	1,728,439	3,448,408	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	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281
7		Utility 7	2,289,595	0	0	1,649,516	1,649,516	0	0	442,945	442,945	0	197,134	197,134
8		Utility 8	948,583	0	0	0	0	0	0	654,333	654,333	0	294,250	294,250
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	306,867	0	0	242,437	242,437	0	0	64,430	64,430	0	0	0
		TOTAL ACCOUNT	9,879,710	1,321,756	440,387	3,620,392	5,382,535	998,393	456,701	1,587,416	3,042,510	963,281	491,384	1,454,665
	395000	Laboratory Equipment												
99		Utility 0	1,460,573	214,701	137,125	1,108,747	1,460,573	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	355,663	0	0	256,234	256,234	0	0	68,807	68,807	0	30,623	30,623
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
		TOTAL ACCOUNT	2,733,079	230,147	142,056	1,593,990	1,966,193	107,901	35,161	316,851	459,913	273,708	33,266	306,974
	396XXX	Power Operated Equipment												
99		Utility 0	21,910,138	10,729,578	5,787,374	5,393,186	21,910,138	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	500,752	0	395,614	0	395,614	0	105,138	0	105,138	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	0
		TOTAL ACCOUNT	28,052,025	11,294,543	6,182,988	6,273,152	23,750,683	2,738,527	868,170	603,109	4,209,806	43,834	47,702	91,536

COMMON GENERAL PLANT For Month Ended July 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
--	------------------------

		***** 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	37,877,594	5,551,671	1,921,681	30,404,242	37,877,594	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	7,617,663	0	0	5,488,069	5,488,069	0	0	1,473,713	1,473,713	0	655,881	655,881
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	3,953,270	0	3,123,241	0	3,123,241	0	830,029	0	830,029	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
		TOTAL ACCOUNT	59,287,068	5,910,997	5,044,922	41,653,908	52,609,827	463,813	1,112,592	3,645,296	5,221,701	511,680	943,860	1,455,540
	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
		TOTAL ACCOUNT	503,783	1,831	4,735	358,069	364,635	486	648	96,006	97,140	0	42,008	42,008
		TOTAL GENERAL PLANT	207,140,942	25,940,495	19,428,408	111,752,460	157,121,363	9,161,884	4,581,683	21,166,918	34,910,485	7,715,501	7,393,593	15,109,094

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 July 31, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-1A
--	------------------------

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	38,666,696	38,666,696	0	0
99	108X06	Utility 1 - Allocated	607,632	0	607,632	0
99	108X06	Utility 1 - Washington	2,416,106	0	2,416,106	0
99	108X06	Utility 1 - Idaho	823,298	0	823,298	0
99	108X06	Utility 2	2,064,047	0	0	2,064,047
7	108X06	Utility 7	9,152,946	6,594,148	1,770,729	788,069
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-343,613	-247,553	-66,475	-29,585
8	108X06	Utility 8	800,572	0	552,235	248,337
9	108X06	Utility 9	14,507,336	11,461,376	3,045,960	0
Total			68,695,020	56,474,667	9,149,485	3,070,868

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,802,214	5,802,214	0	0
99	108X07	Utility 1 - Allocated	160,916	0	160,916	0
99	108X07	Utility 1 - Washington	326,909	0	326,909	0
99	108X07	Utility 1 - Idaho	147,713	0	147,713	0
99	108X07	Utility 2	887,525	0	0	887,525
7	108X07	Utility 7	28,572	20,584	5,528	2,460
9	108X07	Utility 9	725,178	572,920	152,258	0
Total			8,079,027	6,395,718	793,324	889,985

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 July 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-1A
---	------------------------

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****				
Ref/Basis	Account	Description	Total	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
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	675,119	0	0	675,119	675,119	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	19,706,246	0	0	14,197,168	14,197,168	0	0	3,812,370	3,812,370	0	1,696,708	1,696,708
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	20,427,805	0	0	14,872,287	14,872,287	0	0	3,812,370	3,812,370	46,440	1,696,708	1,743,148
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,858,124	0	0	6,381,747	6,381,747	0	0	1,713,693	1,713,693	0	762,684	762,684
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,275,964	0	0	7,194,096	7,194,096	0	0	2,133,784	2,133,784	0	948,084	948,084
	303120	Misc Intangible Plant-- Leased PC Software												
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL		31,315,726	0	0	22,219,697	22,219,697	249,449	168,450	5,986,898	6,404,797	46,440	2,644,792	2,691,232

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 July 31, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-1A
--	------------------------

Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	728,278	728,278	0	0
99		Utility 1	5,242	0	5,242	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	19,350	0	0	19,350
99		Utility 2 - California	0	0	0	0
7		Utility 7	13,362,838	9,627,123	2,585,175	1,150,540
8		Utility 8	474,680	0	327,434	147,246
		Total	14,590,388	10,355,401	2,917,851	1,317,136

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	97,529	70,264	18,868	8,397
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
		Total	105,861	76,847	20,617	8,397

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 July 31, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-1A
--	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,812,370	3,812,370	0	2,524,208	2,524,208	0	1,288,162	1,288,162
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,133,784	2,133,784	0	1,412,800	1,412,800	0	720,984	720,984
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,946,154	5,946,154	0	3,937,008	3,937,008	0	2,009,146	2,009,146
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,917,851	2,917,851	0			0		
	404X3X	Amortization Expense		95,515	95,515	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,917,851	2,917,851	0	1,931,938	1,931,938	0	985,913	985,913
4	404X3X	Amortization Expense	0	95,515	95,515	0	63,241	63,241	0	32,274	32,274
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 July 31, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-1A
--	------------------------

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - General Plant (For Report APL)				
7	282900	Utility 7	-11,066,323	-7,972,622	-2,140,891	-952,810
9	282900	Utility 9	-1,605,612	-1,268,498	-337,114	0
		Total	<u>-12,671,935</u>	<u>-9,241,120</u>	<u>-2,478,005</u>	<u>-952,810</u>

ALLOCATION RATIOS:

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