

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 10/13/2009

GAS RATE OF RETURN For Twelve Months Ended August 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	18,880,998	11,717,371	7,163,627
		Adjustments			
		Adjusted Gas Net Operating Income	18,880,998	11,717,371	7,163,627
G-APL		Gas Net Adjusted Rate Base	280,454,120	183,186,962	97,267,158
		RATE OF RETURN	6.732%	6.396%	7.365%

GAS ALLOCATION PERCENTAGES		Report ID:					
For Twelve Months Ended August 31, 2009		G-ALL-12A					
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	8/31/2009	218,656	145,478	73,178	
2		Percent		100.000%	66.533%	33.467%	
	G-OPS	Direct Distribution Operating Expense		8,724,854	6,032,021	2,692,833	
3		Percent		100.000%	69.136%	30.864%	
		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		29,589,382	20,987,749	8,601,633	
	G-PLT	Distribution		388,668,285	250,974,643	137,693,642	
		Total Underground Storage/Dist Plant		418,257,667	271,962,392	146,295,275	
5		Percent		100.000%	65.023%	34.977%	
	Input	Actual Therms Purchased	8/31/2009	266,193,984	187,560,818	78,633,166	
6		Percent		100.000%	70.460%	29.540%	

GAS ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec\Gas North\Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		43,675,295	38,956,355	2,980,593	1,738,347
	Direct O & M Accts 901 - 935		38,831,495	25,255,770	9,909,996	3,665,729
	Direct O & M Accts 901 - 905 Utility 9 Only		2,720,313	1,682,160	1,038,153	XXXXXX
	Adjustments		0			
	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 August 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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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%
			<u>System</u>	<u>Washington</u>	<u>Idaho</u>	
10	Actual Annual Throughput Percent	12/31/2008	382,838,600	257,352,440	125,486,160	
			100.000%	67.222%	32.778%	
11	G-OPS Book Depreciation Percent		11,454,081	7,513,555	3,940,526	
			100.000%	65.597%	34.403%	
12	G-PLT Net Gas Plant Percent		306,616,056	198,882,799	107,733,257	
			100.000%	64.864%	35.136%	
13	G-PLT Net Gas General Plant Percent		23,546,196	15,439,864	8,106,332	
			100.000%	65.573%	34.427%	
14	G-SCM Net Allocated Schedule M's Percent		-28,004,667	-18,282,017	-9,722,650	
			100.000%	65.282%	34.718%	
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	<u>Washington</u>	<u>Idaho</u>		
	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 August 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	195,578,259	0	195,578,259	137,058,429	0	137,058,429	58,519,830	0	58,519,830
99	4812XX	Commercial - Firm & Interruptible	107,470,537	0	107,470,537	77,190,501	0	77,190,501	30,280,036	0	30,280,036
99	4813XX	Industrial-Firm	5,820,877	0	5,820,877	3,714,529	0	3,714,529	2,106,348	0	2,106,348
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-364,444	0	-364,444	-236,946	0	-236,946	-127,498	0	-127,498
99	484000	Interdepartmental Revenue	528,633	0	528,633	475,211	0	475,211	53,422	0	53,422
TOTAL SALES TO ULTIMATE CUSTOMERS			309,033,862	0	309,033,862	218,201,724	0	218,201,724	90,832,138	0	90,832,138
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	141,868,056	0	141,868,056	97,798,539	0	97,798,539	44,069,517	0	44,069,517
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	37,418	0	37,418	21,487	0	21,487	15,931	0	15,931
99	489300	Transportation For Others	3,811,154	0	3,811,154	3,318,990	0	3,318,990	492,164	0	492,164
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	15,859	0	15,859	15,859	0	15,859	0	0	0
1	495000	Other Gas Revenues	6,758,434	82,566	6,841,000	4,702,867	58,564	4,761,431	2,055,567	24,002	2,079,569
TOTAL OTHER OPERATING REVENUES			152,490,921	82,566	152,573,487	105,857,742	58,564	105,916,306	46,633,179	24,002	46,657,181
TOTAL GAS REVENUES			461,524,783	82,566	461,607,349	324,059,466	58,564	324,118,030	137,465,317	24,002	137,489,319
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	331,755,201	0	331,755,201	231,674,146	0	231,674,146	100,081,055	0	100,081,055
6	808XXX	Net Natural Gas Storage Transactions	27,755,499	0	27,755,499	20,082,983	0	20,082,983	7,672,516	0	7,672,516
6	811000	Gas Used for Products Extraction	-471,760	0	-471,760	-323,792	0	-323,792	-147,968	0	-147,968
10	813000	Other Gas Expenses	0	1,247,977	1,247,977	0	838,915	838,915	0	409,062	409,062
TOTAL PRODUCTION EXPENSES			359,038,940	1,247,977	360,286,917	251,433,337	838,915	252,272,252	107,605,603	409,062	108,014,665
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	4,469	4,469	0	3,170	3,170	0	1,299	1,299
1	824000	Other Expenses	0	281,049	281,049	0	199,348	199,348	0	81,701	81,701
1	837000	Other Equipment	0	261,912	261,912	0	185,774	185,774	0	76,138	76,138
TOTAL UNDERGROUND STORAGE OP. EXP			0	547,430	547,430	0	388,292	388,292	0	159,138	159,138
G-ADP		Depreciation Expense	0	534,251	534,251	0	378,944	378,944	0	155,307	155,307
1	404X40	Amortization Expense	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	144,909	144,909	0	102,784	102,784	0	42,125	42,125
TOTAL UNDERGROUND STORAGE EXP			0	1,226,817	1,226,817	0	870,181	870,181	0	356,636	356,636

GAS OPERATING STATEMENT For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	183,316	419,582	602,898	123,546	290,082	413,628	59,770	129,500	189,270
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,732,408	140,413	1,872,821	1,255,982	97,076	1,353,058	476,426	43,337	519,763
3	875000	Measuring & Reg Sta Exp-General	115,861	0	115,861	59,962	0	59,962	55,899	0	55,899
3	876000	Measuring & Reg Sta Exp-Industrial	3,712	0	3,712	1,837	0	1,837	1,875	0	1,875
3	877000	Measuring & Reg Sta Exp-City Gate	181,546	0	181,546	75,371	0	75,371	106,175	0	106,175
3	878000	Meter & House Regulator Expenses	1,145,817	0	1,145,817	862,689	0	862,689	283,128	0	283,128
3	879000	Customer Installation Expenses	1,459,140	53,023	1,512,163	848,572	36,658	885,230	610,568	16,365	626,933
3	880000	Other Expenses	958,554	650,946	1,609,500	635,938	450,038	1,085,976	322,616	200,908	523,524
3	881000	Rents	60	23,097	23,157	60	15,968	16,028	0	7,129	7,129
MAINTENANCE											
3	885000	Supervision & Engineering	80,568	580	81,148	59,239	401	59,640	21,329	179	21,508
3	887000	Mains	1,224,023	1,870	1,225,893	1,053,550	1,293	1,054,843	170,473	577	171,050
3	889000	Measuring & Reg Sta Exp-General	157,241	10,790	168,031	98,283	7,460	105,743	58,958	3,330	62,288
3	890000	Measuring & Reg Sta Exp-Industrial	204,075	30,636	234,711	107,915	21,181	129,096	96,160	9,455	105,615
3	891000	Measuring & Reg Sta Exp-City Gate	43,337	0	43,337	23,626	0	23,626	19,711	0	19,711
3	892000	Services	653,055	131,703	784,758	365,683	91,054	456,737	287,372	40,649	328,021
3	893000	Meters & House Regulators	581,240	516,339	1,097,579	459,303	356,976	816,279	121,937	159,363	281,300
3	894000	Other Equipment	901	16,113	17,014	465	11,140	11,605	436	4,973	5,409
TOTAL DISTRIBUTION OPERATING EXP			8,724,854	1,995,092	10,719,946	6,032,021	1,379,327	7,411,348	2,692,833	615,765	3,308,598
G-ADP	Depreciation		9,075,940	62,415	9,138,355	5,897,072	43,978	5,941,050	3,178,868	18,437	3,197,305
G-OTX	Taxes Other Than FIT		19,698,434	0	19,698,434	17,180,013	0	17,180,013	2,518,421	0	2,518,421
TOTAL DISTRIBUTION EXPENSES			37,499,228	2,057,507	39,556,735	29,109,106	1,423,305	30,532,411	8,390,122	634,202	9,024,324
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	319,073	319,073	0	212,289	212,289	0	106,784	106,784
2	902000	Meter Reading Expenses	1,409,370	42,983	1,452,353	1,251,405	28,598	1,280,003	157,965	14,385	172,350
G-903	903XXX	Customer Records & Collection Expenses	932,512	3,561,371	4,493,883	687,922	2,367,435	3,055,357	244,590	1,193,936	1,438,526
2	904000	Uncollectible Accounts	0	1,529,876	1,529,876	0	1,017,872	1,017,872	0	512,004	512,004
2	905000	Misc Customer Accounts	0	137,033	137,033	0	91,172	91,172	0	45,861	45,861
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,341,882	5,590,336	7,932,218	1,939,327	3,717,366	5,656,693	402,555	1,872,970	2,275,525
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	7,777,636	317,745	8,095,381	6,133,782	211,405	6,345,187	1,643,854	106,340	1,750,194
2	909000	Advertising	0	7,686	7,686	0	5,114	5,114	0	2,572	2,572
2	910000	Misc Customer Service & Info Exp	0	70,557	70,557	0	46,944	46,944	0	23,613	23,613
TOTAL CUSTOMER SERVICE & INFO EXP			7,777,636	395,988	8,173,624	6,133,782	263,463	6,397,245	1,643,854	132,525	1,776,379

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	3,351	349,187	352,538	0	232,325	232,325	3,351	116,862	120,213
2	913000	Advertising	1,882	18,356	20,238	1,882	12,213	14,095	0	6,143	6,143
2	916000	Miscellaneous Sales Expenses	142,155	25,204	167,359	135,298	16,769	152,067	6,857	8,435	15,292
		TOTAL SALES EXPENSES	147,388	392,747	540,135	137,180	261,307	398,487	10,208	131,440	141,648
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	31,066	5,677,599	5,708,665	4,400	3,759,195	3,763,595	26,666	1,918,404	1,945,070
4	921000	Office Supplies & Expenses	47	1,023,905	1,023,952	31	677,938	677,969	16	345,967	345,983
4	922000	Admin. Expenses Transferred - Credit	0	-29,129	-29,129	0	-19,287	-19,287	0	-9,842	-9,842
4	923000	Outside Services Employed	0	2,890,989	2,890,989	0	1,914,153	1,914,153	0	976,836	976,836
4	924000	Property Insurance Premium	0	276,372	276,372	0	182,989	182,989	0	93,383	93,383
4	925XXX	Injuries and Damages	0	1,544,633	1,544,633	0	1,022,717	1,022,717	0	521,916	521,916
4	926XXX	Employee Pensions and Benefits	55,836	143,852	199,688	55,836	95,246	151,082	0	48,606	48,606
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	1,015,275	198,721	1,213,996	712,287	131,575	843,862	302,988	67,146	370,134
4	930000	Miscellaneous General Expenses	99,674	896,023	995,697	86,852	593,266	680,118	12,822	302,757	315,579
4	931000	Rents	16,518	98,141	114,659	15,826	64,980	80,806	692	33,161	33,853
4	935000	Maintenance of General Plant	227,033	1,446,823	1,673,856	134,334	957,956	1,092,290	92,699	488,867	581,566
		TOTAL ADMIN & GEN OPERATING EXP	1,445,449	14,167,929	15,613,378	1,009,566	9,380,728	10,390,294	435,883	4,787,201	5,223,084
G-ADP		Depreciation	747,414	1,034,061	1,781,475	508,899	684,662	1,193,561	238,515	349,399	587,914
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	1,062,158	1,062,158	0	703,265	703,265	0	358,893	358,893
99	404X30	Amortization - Intangible Distribution Plant	8,472	0	8,472	4,648	0	4,648	3,824	0	3,824
4	404X60	Amortization - Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407X28	Amortization - Decoupling Revenue	-758,679	0	-758,679	-758,679	0	-758,679	0	0	0
99	407329	Decoupling Surcharge	698,980	0	698,980	698,980	0	698,980	0	0	0
G-OTX		Taxes Other than FIT	0	26,393	26,393	0	17,475	17,475	0	8,918	8,918
		TOTAL ADMIN & GENERAL EXPENSES	2,141,636	16,292,534	18,434,170	1,463,414	10,787,450	12,250,864	678,222	5,505,084	6,183,306
		TOTAL EXPENSES BEFORE FIT	408,946,710	27,203,906	436,150,616	290,216,146	18,161,987	308,378,133	118,730,564	9,041,919	127,772,483
		NET OPERATING INCOME BEFORE FIT			25,456,733			15,739,897			9,716,836
G-FIT		FEDERAL INCOME TAX			6,679,775			4,341,188			2,338,587
G-FIT		DEFERRED FEDERAL INCOME TAX			-54,732			-288,038			233,306
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-49,308			-30,624			-18,684
		GAS NET OPERATING INCOME			18,880,998			11,717,371			7,163,627

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.533%	33.467%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.136%	30.864%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.460%	29.540%
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 August 31, 2009 Average of Monthly Averages Basis	Report ID: G-804-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-16,152,141	0	-16,152,141	-11,570,398	0	-11,570,398	-4,581,743	0	-4,581,743
99	805120	Gas Expense - Rate Deferrals	40,523,063	0	40,523,063	29,061,394	0	29,061,394	11,461,669	0	11,461,669
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	275,144,883	0	275,144,883	191,423,658	0	191,423,658	83,721,225	0	83,721,225
1	804001	Pipeline Demand Costs	22,829,638	0	22,829,638	16,193,062	0	16,193,062	6,636,576	0	6,636,576
99	804010	Gas Costs - Fixed Hedge	-354,461	0	-354,461	-235,722	0	-235,722	-118,739	0	-118,739
99	804014	GTI Contributions	110,888	0	110,888	79,633	0	79,633	31,255	0	31,255
99	804017	Transaction Fees	90,417	0	90,417	62,414	0	62,414	28,003	0	28,003
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	3,916,068	0	3,916,068	2,751,904	0	2,751,904	1,164,164	0	1,164,164
6	804700	Off System Gas Purchases - Bookout	5,646,846	0	5,646,846	3,908,201	0	3,908,201	1,738,645	0	1,738,645
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			331,755,201	0	331,755,201	231,674,146	0	231,674,146	100,081,055	0	100,081,055

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	70.460%	29.540%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 10/13/2009

ALLOCATION OF ACCOUNT 1903 For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-903-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	932,512	3,438,434	4,370,946	687,922	2,287,693	2,975,615	244,590	1,150,741	1,395,331
12	903920	Accts Rec Sold - Program Fees	0	59,988	59,988	0	38,911	38,911	0	21,077	21,077
12	903930	Accts Rec Sold - Maturity Yield Fees	0	62,949	62,949	0	40,831	40,831	0	22,118	22,118
Total			932,512	3,561,371	4,493,883	687,922	2,367,435	3,055,357	244,590	1,193,936	1,438,526

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.533%	33.467%
W-ALL	12	Net Gas Plant	100.000%	64.864%	35.136%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	461,607,349	324,118,030	137,489,319
G-OPS	Operating & Maintenance Expense	403,813,648	282,914,611	120,899,037
G-OPS	Book Depreciation & Amortization	12,467,232	8,163,250	4,303,982
G-OTX	Taxes Other than FIT	19,869,736	17,300,272	2,569,464
	Net Operating Income Before FIT	25,456,733	15,739,897	9,716,836
	Less: Interest Expense	9,944,417	6,440,854	3,503,563
G-SCM	Add: Schedule M Additions	34,044,094	23,093,037	10,951,057
G-SCM	Less: Schedule M Deductions	30,471,338	19,988,685	10,482,653
	Taxable Net Operating Income	19,085,072	12,403,395	6,681,677
	Percent	35%	35%	35%
	Total Federal Income Tax	6,679,775	4,341,188	2,338,587
G-DTE	Deferred FIT	-54,732	-288,038	233,306
99	411400 Amortized Investment Tax Credit	-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC	6,575,735	4,022,526	2,553,209
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-SCM-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Schedule M Additions:									
	G-OPS	Book Depreciation & Amortization (997000)	9,831,826	2,695,105	12,526,931	6,410,619	1,812,330	8,222,949	3,421,207	882,775	4,303,982
12	997001	Contributions In Aid of Construction	0	309,230	309,230	0	200,579	200,579	0	108,651	108,651
2	997002	Injuries and Damages	0	1,006,000	1,006,000	0	669,322	669,322	0	336,678	336,678
12	997003	Salvage	0	-170,432	-170,432	0	-110,549	-110,549	0	-59,883	-59,883
4	997005	FAS106 Current Retiree Medical Accrual	0	-125,277	-125,277	0	-82,947	-82,947	0	-42,330	-42,330
6	997008	DSM Book Amortization	0	428,695	428,695	0	302,058	302,058	0	126,637	126,637
99	997010	Deferred Gas Credit and Refunds	24,382,826	0	24,382,826	16,781,336	0	16,781,336	7,601,490	0	7,601,490
4	997015	Airplane Lease Payments	0	59,780	59,780	0	39,581	39,581	0	20,199	20,199
12	997016	1992 Redemptions	0	285,942	285,942	0	185,473	185,473	0	100,469	100,469
4	997020	FAS87 Current Pension Accrual	0	-3,035,006	-3,035,006	0	-2,009,508	-2,009,508	0	-1,025,498	-1,025,498
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	-54,383	0	-54,383	-54,383	0	-54,383	0	0	0
12	997032	Interest Rate Swaps	0	334,878	334,878	0	217,215	217,215	0	117,663	117,663
99	997033	DSM Tariff Rider	-2,694,711	0	-2,694,711	-1,849,347	0	-1,849,347	-845,364	0	-845,364
4	997033	DSM Tariff Rider	0	-6	-6	0	-4	-4	0	-2	-2
1	997055	Deferred Gas Exchange	0	728,241	728,241	0	516,541	516,541	0	211,700	211,700
99	997065	Amortization of Unbilled Revenue Add-Ins	56,304	0	56,304	42,583	0	42,583	13,721	0	13,721
4	997066	Miscellaneous Schedule M Additions	0	-50,479	-50,479	0	-33,423	-33,423	0	-17,056	-17,056
		TOTAL SCHEDULE M ADDITIONS	31,577,423	2,466,671	34,044,094	21,386,369	1,706,668	23,093,037	10,191,054	760,003	10,951,057
		Schedule M Deductions:									
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	30,405,974	30,405,974	0	19,945,407	19,945,407	0	10,460,567	10,460,567
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	30,471,338	30,471,338	0	19,988,685	19,988,685	0	10,482,653	10,482,653

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.533%	33.467%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.136%	30.864%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.460%	29.540%
G-ALL	11	Book Depreciation	100.000%	65.597%	34.403%
G-ALL	12	Net Gas Plant	100.000%	64.864%	35.136%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-DTE-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	7,501,564	4,897,171	2,604,393
99	410100	Deferred Federal Income Tax Exp	-7,560,461	-5,185,888	-2,374,573
		SUBTOTAL	<u>-58,897</u>	<u>-288,717</u>	<u>229,820</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	23,871	15,583	8,288
99	411100	Deferred Federal Income Tax Exp	-19,706	-14,904	-4,802
		SUBTOTAL	<u>4,165</u>	<u>679</u>	<u>3,486</u>
		Total Deferred Federal Income Tax Expense	<u><u>-54,732</u></u>	<u><u>-288,038</u></u>	<u><u>233,306</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.282%	34.718%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Cost of Debt		3.516%	3.602%
	Total Weighted Cost		3.516%	3.602%
G-APL	Net Rate Base	280,454,120	183,186,962	97,267,158
	Interest Deduction for FIT Calculation	9,944,417	6,440,854	3,503,563
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 August 31, 2009 Average of Monthly Averages Basis	Report ID: G-OTX-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408150	R&P Property Tax	0	144,909	144,909	0	102,784	102,784	0	42,125	42,125
		DISTRIBUTION									
99	408110	State Excise Tax	8,321,401	0	8,321,401	8,321,401	0	8,321,401	0	0	0
99	408120	Municipal Occupation & License Tax	9,416,067	0	9,416,067	7,803,847	0	7,803,847	1,612,220	0	1,612,220
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	1,794,151	0	1,794,151	1,054,765	0	1,054,765	739,386	0	739,386
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	166,815	0	166,815	0	0	0	166,815	0	166,815
		TOTAL	19,698,434	0	19,698,434	17,180,013	0	17,180,013	2,518,421	0	2,518,421
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	26,393	26,393	0	17,475	17,475	0	8,918	8,918
		TOTAL TAXES OTHER THAN FIT	19,698,434	171,302	19,869,736	17,180,013	120,259	17,300,272	2,518,421	51,043	2,569,464
		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		144,909	34,463,930	11.955%	144,909	0	0.000%	0
G-ALL		Distribution	390,954,532		1,794,151	250,850,463	87.018%	1,054,765	140,104,069	98.149%	739,386
G-ALL		General	5,601,396		26,393	2,959,052	1.027%	12,449	2,642,344	1.851%	13,944
		TOTAL	431,019,858		1,965,453	288,273,445	100.000%	1,212,123	142,746,413	100.000%	753,330

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 August 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	303000	Intangible Gas Plant	417,899	40,744	458,643	249,449	26,977	276,426	168,450	13,767	182,217
4	303100	Misc Intangible Plant--Mainframe Software	0	3,361,074	3,361,074	0	2,225,401	2,225,401	0	1,135,673	1,135,673
4	303110	Misc Intangible Plant--PC Software	0	2,164,073	2,164,073	0	1,432,854	1,432,854	0	731,219	731,219
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,565,891	5,983,790	249,449	3,685,232	3,934,681	168,450	1,880,659	2,049,109
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	495,251	495,251	0	351,282	351,282	0	143,969	143,969
1	351XXX	Structures & Improvements	0	1,163,472	1,163,472	0	825,251	825,251	0	338,221	338,221
1	352XXX	Wells	0	14,225,843	14,225,843	0	10,090,390	10,090,390	0	4,135,453	4,135,453
1	353000	Lines	0	998,242	998,242	0	708,053	708,053	0	290,189	290,189
1	354000	Compressor Station Equipment	0	10,401,730	10,401,730	0	7,377,947	7,377,947	0	3,023,783	3,023,783
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	1,714,524	1,714,524	0	1,216,112	1,216,112	0	498,412	498,412
TOTAL UNDERGROUND STORAGE PLANT			0	29,589,382	29,589,382	0	20,987,749	20,987,749	0	8,601,633	8,601,633
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	39,596	0	39,596	137	0	137	39,459	0	39,459
6	375000	Structures & Improvements	568,370	22,254	590,624	406,201	15,680	421,881	162,169	6,574	168,743
6	376000	Mains	192,491,761	2,512,521	195,004,282	121,663,583	1,770,322	123,433,905	70,828,178	742,199	71,570,377
6	378000	Measuring & Reg Station Equip-General	4,096,261	57,440	4,153,701	2,580,085	40,472	2,620,557	1,516,176	16,968	1,533,144
6	379000	Measuring & Reg Station Equip-City Gate	4,878,301	60,967	4,939,268	1,137,225	42,957	1,180,182	3,741,076	18,010	3,759,086
6	380000	Services	128,671,103	0	128,671,103	84,914,899	0	84,914,899	43,756,204	0	43,756,204
6	381000	Meters	52,607,369	0	52,607,369	36,337,795	0	36,337,795	16,269,574	0	16,269,574
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	2,577,372	0	2,577,372	2,004,987	0	2,004,987	572,385	0	572,385
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			386,015,103	2,653,182	388,668,285	249,105,212	1,869,431	250,974,643	136,909,891	783,751	137,693,642
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	409,252	496,305	905,557	317,452	328,609	646,061	91,800	167,696	259,496
4	390XXX	Structures & Improvements	2,093,208	6,944,250	9,037,458	1,191,833	4,597,857	5,789,690	901,375	2,346,393	3,247,768
4	391XXX	Office Furniture & Equipment	0	5,888,385	5,888,385	0	3,898,759	3,898,759	0	1,989,626	1,989,626
4	392XXX	Transportation Equipment	3,885,069	712,743	4,597,812	2,857,725	471,914	3,329,639	1,027,344	240,829	1,268,173
4	393000	Stores Equipment	159,644	130,840	290,484	113,153	86,630	199,783	46,491	44,210	90,701
4	394000	Tools, Shop & Garage Equipment	1,458,656	1,406,110	2,864,766	1,000,533	930,999	1,931,532	458,123	475,111	933,234
4	395000	Laboratory Equipment	174,774	374,862	549,636	131,823	248,200	380,023	42,951	126,662	169,613
4	396XXX	Power Operated Equipment	3,554,352	590,238	4,144,590	2,706,947	390,802	3,097,749	847,405	199,436	1,046,841

GAS UTILITY PLANT For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,329,881	3,570,154	4,900,035	463,936	2,363,835	2,827,771	865,945	1,206,319	2,072,264
4	398000	Miscellaneous Equipment	1,560	112,929	114,489	669	74,771	75,440	891	38,158	39,049
		TOTAL GENERAL PLANT	13,066,396	20,226,816	33,293,212	8,784,071	13,392,376	22,176,447	4,282,325	6,834,440	11,116,765
		TOTAL PLANT IN SERVICE	399,499,398	58,035,271	457,534,669	258,138,732	39,934,788	298,073,520	141,360,666	18,100,483	159,461,149
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	399,499,398	58,035,271	457,534,669	258,138,732	39,934,788	298,073,520	141,360,666	18,100,483	159,461,149
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,990,173	10,990,173	0	7,795,330	7,795,330	0	3,194,843	3,194,843
G-ADP	1119.X5	Distribution	126,618,602	870,752	127,489,354	82,270,155	613,532	82,883,687	44,348,447	257,220	44,605,667
G-ADP	1119.X6	General Plant - Non-Transportation	4,992,459	3,938,720	8,931,179	3,529,506	2,607,866	6,137,372	1,462,953	1,330,854	2,793,807
G-ADP	1119.X7	General Plant - Transportation	768,758	47,079	815,837	568,040	31,171	599,211	200,718	15,908	216,626
		TOTAL ACCUMULATED DEPRECIATION	132,379,819	15,846,724	148,226,543	86,367,701	11,047,899	97,415,600	46,012,118	4,798,825	50,810,943
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,610,470	2,610,470	0	1,728,418	1,728,418	0	882,052	882,052
99	111X30	Intangible Plant--Distribution Plant	61,731	0	61,731	33,548	0	33,548	28,183	0	28,183
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	19,869	19,869	0	13,155	13,155	0	6,714	6,714
		TOTAL ACCUMULATED AMORTIZATION	61,731	2,630,339	2,692,070	33,548	1,741,573	1,775,121	28,183	888,766	916,949
		NET GAS UTILITY PLANT	267,057,848	39,558,208	306,616,056	171,737,483	27,145,316	198,882,799	95,320,365	12,412,892	107,733,257

ALLOCATION RATIOS:

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

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-APL-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	267,057,848	39,558,208	306,616,056	171,737,483	27,145,316	198,882,799	95,320,365	12,412,892	107,733,257
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,356,863	-2,356,863	0	-1,528,756	-1,528,756	0	-828,107	-828,107
12	282900	Deferred F.I.T. - Plant In Service	0	-45,108,479	-45,108,479	0	-29,259,164	-29,259,164	0	-15,849,315	-15,849,315
12	190180	FAS 109 ITC	0	196,814	196,814	0	127,661	127,661	0	69,153	69,153
12	283850	Gas portion of Bond Redemptions	0	-806,214	-806,214	0	-522,943	-522,943	0	-283,271	-283,271
4	190850	Gain on Sale of General Office Bldg--GAS	0	64,830	64,830	0	42,925	42,925	0	21,905	21,905
99	190610	Contrib in Aid of Construction	1,348,141	0	1,348,141	949,106	0	949,106	399,035	0	399,035
		TOTAL ACCUM DEFERRED INCOME TAX	1,348,141	-48,009,912	-46,661,771	949,106	-31,140,277	-30,191,171	399,035	-16,869,635	-16,470,600
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	20,056,361	20,056,361	0	14,225,977	14,225,977	0	5,830,384	5,830,384
99	186710	DSM Programs	628,672	0	628,672	391,978	0	391,978	236,694	0	236,694
4	253850	Gain on Sale of General Office Building	0	-185,198	-185,198	0	-122,621	-122,621	0	-62,577	-62,577
		TOTAL OTHER ADJUSTMENTS	628,672	19,871,163	20,499,835	391,978	14,103,356	14,495,334	236,694	5,767,807	6,004,501
		NET RATE BASE	269,034,661	11,419,459	280,454,120	173,078,567	10,108,395	183,186,962	95,956,094	1,311,064	97,267,158

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%	64.864%	35.136%
G-ALL	13	Net Gas General Plant	100.000%	65.573%	34.427%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	29,589,382	29,589,382	0	20,987,749	20,987,749	0	8,601,633	8,601,633
G-PLT	350XXX	Less: Land and Land Rights	0	495,251	495,251	0	351,282	351,282	0	143,969	143,969
		Depreciable Underground Storage Plant	0	29,094,131	29,094,131	0	20,636,467	20,636,467	0	8,457,664	8,457,664
		Percentage		100.000%	100.000%		0.000%			0.000%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		10,990,173	10,990,173	0			0		
	403X80	Depreciation Expense		534,251	534,251	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	10,990,173	10,990,173	0	7,795,330	7,795,330	0	3,194,843	3,194,843
1	403X80	Depreciation Expense	0	534,251	534,251	0	378,944	378,944	0	155,307	155,307
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	386,015,103	2,653,182	388,668,285	249,105,212	1,869,431	250,974,643	136,909,891	783,751	137,693,642
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	385,930,133	2,653,182	388,583,315	249,044,912	1,869,431	250,914,343	136,885,221	783,751	137,668,972
		Percentage		0.683%	100.000%		64.531%			34.786%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		870,752	127,489,354	82,270,155			44,348,447		
	403X50	Depreciation Expense		62,415	9,138,355	5,897,072			3,178,868		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	126,618,602	870,752	127,489,354	82,270,155	613,532	82,883,687	44,348,447	257,220	44,605,667
6	403X50	Depreciation Expense	9,075,940	62,415	9,138,355	5,897,072	43,978	5,941,050	3,178,868	18,437	3,197,305
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	13,066,396	20,226,816	33,293,212	8,784,071	13,392,376	22,176,447	4,282,325	6,834,440	11,116,765
G-PLT	389XXX	Less: Land and Land Rights	409,252	496,305	905,557	317,452	328,609	646,061	91,800	167,696	259,496
G-PLT	392XXX	Less: Transportation	3,885,069	712,743	4,597,812	2,857,725	471,914	3,329,639	1,027,344	240,829	1,268,173
		Depreciable Non-Transport Genl Plant	8,772,075	19,017,768	27,789,843	5,608,894	12,591,853	18,200,747	3,163,181	6,425,915	9,589,096
		Percentage		68.434%	100.000%		20.183%			11.383%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	108X06	Accum Depr--Gas General Plant		3,938,720	5,755,501	1,161,633		655,149			
	108X06	Accum Depr--Gas General Plant - Direct	3,175,677		3,175,677	2,367,873		807,804			
	403X60	Depreciation Expense		1,029,839	1,504,865	303,727		171,299			
	403X60	Depreciation Expense (Direct)	249,374		249,374	188,244		61,130			
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	4,992,459	3,938,720	8,931,179	3,529,506	2,607,866	6,137,372	1,462,953	1,330,854	2,793,807
4	403X60	Depreciation Expense	724,400	1,029,839	1,754,239	491,971	681,867	1,173,838	232,429	347,972	580,401
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	3,885,069	712,743	4,597,812	2,857,725	471,914	3,329,639	1,027,344	240,829	1,268,173
		Percentage		15.502%	100.000%	62.154%			22.344%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		47,079	303,695	188,759		67,858			
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	512,141		512,141	379,281		132,860			
	403X70	Depreciation Expense		4,222	27,236	16,928		6,086			
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	768,758	47,079	815,837	568,040	31,171	599,211	200,718	15,908	216,626
4	403X70	Depreciation Expense	23,014	4,222	27,236	16,928	2,795	19,723	6,086	1,427	7,513
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%		70.460%			29.540%		
E-ALL	99	Not Allocated		0.000%		0.000%			0.000%		

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	3,493,433	2,516,809	675,840	300,785
8		Utility 8	0	0	0	0
9		Utility 9	9,703	7,666	2,037	0
		TOTAL	<u>3,503,136</u>	<u>2,524,475</u>	<u>677,877</u>	<u>300,785</u>
7	404X32 PC Software	Utility 7	1,658,925	1,195,156	320,936	142,833
8		Utility 8	88,761	0	61,227	27,534
9		Utility 9	0	0	0	0
		TOTAL	<u>1,747,686</u>	<u>1,195,156</u>	<u>382,163</u>	<u>170,367</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 August 31, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	6,159,588	4,437,614	1,191,634	530,341
8	Utility 8	125,296	0	86,429	38,867
9	Utility 9	1,088,508	859,965	228,543	0
		<u>7,373,392</u>	<u>5,297,579</u>	<u>1,506,606</u>	<u>569,208</u>
7	403X70 Utility 7	1,952	1,406	378	168
8	Utility 8	0	0	0	0
9	Utility 9	13,703	10,826	2,877	0
TOTAL ACCOUNT 403		<u>15,655</u>	<u>12,232</u>	<u>3,255</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 August 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	218,622	0	0	0	0	218,622	0	0	218,622	0	0	0
99		Utility 2	379,071	0	0	0	0	0	0	0	0	379,071	0	379,071
7		Utility 7	2,279,472	0	0	1,642,223	1,642,223	0	0	440,987	440,987	0	196,263	196,263
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	4,173,250	371,881	447,332	1,873,147	2,692,360	317,452	91,800	496,305	905,557	379,071	196,263	575,334
	390XXX	Structures & Improvements												
99		Utility 0	2,199,941	450,428	1,138,182	611,331	2,199,941	0	0	0	0	0	0	0
99		Utility 1	859,376	0	0	0	0	859,376	0	0	859,376	0	0	0
99		Utility 2	3,100,436	0	0	0	0	0	0	0	0	3,100,436	0	3,100,436
7		Utility 7	31,969,911	0	0	23,032,403	23,032,403	0	0	6,184,899	6,184,899	0	2,752,609	2,752,609
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,583,430	1,250,973	0	0	1,250,973	332,457	0	0	332,457	0	0	0
9		Utility 9 - Idaho	4,293,081	0	3,391,706	0	3,391,706	0	901,375	0	901,375	0	0	0
9		Utility 9 - Allocated	3,616,645	0	0	2,857,294	2,857,294	0	0	759,351	759,351	0	0	0
		TOTAL ACCOUNT	47,622,820	1,701,401	4,529,888	26,501,028	32,732,317	1,191,833	901,375	6,944,250	9,037,458	3,100,436	2,752,609	5,853,045
	391XXX	Office Furniture & Equipment												
99		Utility 0	816,869	0	0	816,869	816,869	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	29,086,325	0	0	20,954,952	20,954,952	0	0	5,627,040	5,627,040	0	2,504,333	2,504,333
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	30,282,065	0	0	21,771,821	21,771,821	0	0	5,888,385	5,888,385	0	2,621,859	2,621,859
	392XXX	Transportation Equipment												
99		Utility 0	9,852,589	4,178,767	1,638,826	4,034,996	9,852,589	0	0	0	0	0	0	0
99		Utility 1	4,158,797	0	0	0	0	2,694,331	921,653	542,813	4,158,797	0	0	0
99		Utility 2	1,892,714	0	0	0	0	0	0	0	0	1,892,714	0	1,892,714
7		Utility 7	141,264	0	0	101,772	101,772	0	0	27,329	27,329	0	12,163	12,163
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	778,214	614,820	0	0	614,820	163,394	0	0	163,394	0	0	0
9		Utility 9 - Idaho	503,386	0	397,695	0	397,695	0	105,691	0	105,691	0	0	0
9		Utility 9 - Allocated	679,182	0	0	536,581	536,581	0	0	142,601	142,601	0	0	0
		TOTAL ACCOUNT	18,006,146	4,793,587	2,036,521	4,673,349	11,503,457	2,857,725	1,027,344	712,743	4,597,812	1,892,714	12,163	1,904,877

COMMON GENERAL PLANT For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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		***** ELECTRIC *****					***** GAS NORTH*****				***** OREGON*****			
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	344,030	14,010	19,235	310,785	344,030	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	57,314	0	0	0	0	0	0	0	0	57,314	0	57,314
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	137,560	108,678	0	0	108,678	28,882	0	0	28,882	0	0	0
9		Utility 9 - Idaho	221,427	0	174,936	0	174,936	0	46,491	0	46,491	0	0	0
9		Utility 9 - Allocated	623,166	0	0	492,326	492,326	0	0	130,840	130,840	0	0	0
		TOTAL ACCOUNT	1,467,768	122,688	194,171	803,111	1,119,970	113,153	46,491	130,840	290,484	57,314	0	57,314
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,407,303	1,288,780	434,922	1,683,601	3,407,303	0	0	0	0	0	0	0
99		Utility 1	1,874,427	0	0	0	0	991,269	456,122	427,036	1,874,427	0	0	0
99		Utility 2	976,665	0	0	0	0	0	0	0	0	976,665	0	976,665
7		Utility 7	1,906,365	0	0	1,373,422	1,373,422	0	0	368,805	368,805	0	164,138	164,138
8		Utility 8	796,997	0	0	0	0	0	0	549,769	549,769	0	247,228	247,228
9		Utility 9 - Wa	44,124	34,860	0	0	34,860	9,264	0	0	9,264	0	0	0
9		Utility 9 - Idaho	9,531	0	7,530	0	7,530	0	2,001	0	2,001	0	0	0
9		Utility 9 - Allocated	288,150	0	0	227,650	227,650	0	0	60,500	60,500	0	0	0
		TOTAL ACCOUNT	9,303,562	1,323,640	442,452	3,284,673	5,050,765	1,000,533	458,123	1,406,110	2,864,766	976,665	411,366	1,388,031
	395000	Laboratory Equipment												
99		Utility 0	1,920,031	257,373	185,734	1,476,924	1,920,031	0	0	0	0	0	0	0
99		Utility 1	387,209	0	0	0	0	126,008	41,095	220,106	387,209	0	0	0
99		Utility 2	294,032	0	0	0	0	0	0	0	0	294,032	0	294,032
7		Utility 7	315,794	0	0	227,511	227,511	0	0	61,094	61,094	0	27,190	27,190
8		Utility 8	11,071	0	0	0	0	0	0	7,637	7,637	0	3,434	3,434
9		Utility 9 - Wa	27,697	21,882	0	0	21,882	5,815	0	0	5,815	0	0	0
9		Utility 9 - Idaho	8,841	0	6,985	0	6,985	0	1,856	0	1,856	0	0	0
9		Utility 9 - Allocated	409,720	0	0	323,695	323,695	0	0	86,025	86,025	0	0	0
		TOTAL ACCOUNT	3,374,395	279,255	192,719	2,028,130	2,500,104	131,823	42,951	374,862	549,636	294,032	30,624	324,656
	396XXX	Power Operated Equipment												
99		Utility 0	21,896,370	10,506,179	5,799,884	5,590,307	21,896,370	0	0	0	0	0	0	0
99		Utility 1	3,719,490	0	0	0	0	2,588,314	763,032	368,144	3,719,490	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	565,029	446,396	0	0	446,396	118,633	0	0	118,633	0	0	0
9		Utility 9 - Idaho	401,852	0	317,479	0	317,479	0	84,373	0	84,373	0	0	0
9		Utility 9 - Allocated	547,296	0	0	432,386	432,386	0	0	114,910	114,910	0	0	0
		TOTAL ACCOUNT	27,727,907	10,952,575	6,117,363	6,421,843	23,491,781	2,706,947	847,405	590,238	4,144,590	43,834	47,702	91,536

COMMON GENERAL PLANT For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	36,968,627	5,290,005	1,919,906	29,758,716	36,968,627	0	0	0	0	0	0	0
99		Utility 1	649,605	0	0	0	0	368,741	280,864	0	649,605	0	0	0
99		Utility 2	499,135	0	0	0	0	0	0	0	0	499,135	0	499,135
7		Utility 7	7,179,885	0	0	5,172,676	5,172,676	0	0	1,389,021	1,389,021	0	618,188	618,188
8		Utility 8	928,367	0	0	0	0	0	0	640,388	640,388	0	287,979	287,979
9		Utility 9 - Wa	453,398	358,203	0	0	358,203	95,195	0	0	95,195	0	0	0
9		Utility 9 - Idaho	2,786,633	0	2,201,552	0	2,201,552	0	585,081	0	585,081	0	0	0
9		Utility 9 - Allocated	7,338,281	0	0	5,797,536	5,797,536	0	0	1,540,745	1,540,745	0	0	0
		TOTAL ACCOUNT	56,803,931	5,648,208	4,121,458	40,728,928	50,498,594	463,936	865,945	3,570,154	4,900,035	499,135	906,167	1,405,302
	398000	Miscellaneous Equipment												
99		Utility 0	3,103	0	2,440	663	3,103	0	0	0	0	0	0	0
99		Utility 1	9,139	0	0	0	0	0	0	9,139	9,139	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	527,025	0	0	379,690	379,690	0	0	101,958	101,958	0	45,377	45,377
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	3,188	2,519	0	0	2,519	669	0	0	669	0	0	0
9		Utility 9 - Idaho	4,244	0	3,353	0	3,353	0	891	0	891	0	0	0
9		Utility 9 - Allocated	8,726	0	0	6,894	6,894	0	0	1,832	1,832	0	0	0
		TOTAL ACCOUNT	555,425	2,519	5,793	387,247	395,559	669	891	112,929	114,489	0	45,377	45,377
		TOTAL GENERAL PLANT	199,317,269	25,195,754	18,087,697	108,473,277	151,756,728	8,784,071	4,282,325	20,226,816	33,293,212	7,243,201	7,024,130	14,267,331

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 August 31, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	38,377,971	38,377,971	0	0
99	108X06	Utility 1 - Allocated	634,646	0	634,646	0
99	108X06	Utility 1 - Washington	2,367,873	0	2,367,873	0
99	108X06	Utility 1 - Idaho	807,804	0	807,804	0
99	108X06	Utility 2	1,846,103	0	0	1,846,103
7	108X06	Utility 7	8,580,690	6,181,872	1,660,020	738,797
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-339,521	-244,605	-65,684	-29,233
8	108X06	Utility 8	754,991	0	520,793	234,198
9	108X06	Utility 9	14,315,709	11,309,983	3,005,726	0
Total			67,346,266	55,625,221	8,931,178	2,789,865

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,797,523	5,797,523	0	0
99	108X07	Utility 1 - Allocated	150,732	0	150,732	0
99	108X07	Utility 1 - Washington	379,281	0	379,281	0
99	108X07	Utility 1 - Idaho	132,860	0	132,860	0
99	108X07	Utility 2	885,935	0	0	885,935
7	108X07	Utility 7	26,944	19,412	5,213	2,320
9	108X07	Utility 9	703,704	555,954	147,750	0
Total			8,076,979	6,372,889	815,836	888,255

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 August 31, 2009
 Average of Monthly Averages Basis

Report ID:
 C-IPL-12A

***** 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	525,843	0	0	525,843	525,843	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	17,373,484	0	0	12,516,553	12,516,553	0	0	3,361,074	3,361,074	0	1,495,857	1,495,857
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	17,945,767	0	0	13,042,396	13,042,396	0	0	3,361,074	3,361,074	46,440	1,495,857	1,542,297
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	906,521	0	0	906,521	906,521	0	0	0	0	0	0	0
99		Utility 1	10,589	0	0	0	0	0	0	10,589	10,589	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,869,739	0	0	6,390,115	6,390,115	0	0	1,715,940	1,715,940	0	763,685	763,685
8		Utility 8	634,305	0	0	0	0	0	0	437,544	437,544	0	196,761	196,761
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,421,154	0	0	7,296,636	7,296,636	0	0	2,164,073	2,164,073	0	960,446	960,446
	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	28,978,878	0	0	20,492,346	20,492,346	249,449	168,450	5,565,891	5,983,790	46,440	2,456,303	2,502,743

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 August 31, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	722,289	722,289	0	0
99		Utility 1	4,379	0	4,379	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	15,867	0	0	15,867
99		Utility 2 - California	0	0	0	0
7		Utility 7	11,762,981	8,474,522	2,275,666	1,012,793
8		Utility 8	479,016	0	330,425	148,591
		Total	<u>12,984,532</u>	<u>9,196,811</u>	<u>2,610,470</u>	<u>1,177,251</u>
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	93,665	67,480	18,120	8,065
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
		Total	<u>101,997</u>	<u>74,063</u>	<u>19,869</u>	<u>8,065</u>

ALLOCATION RATIOS:

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

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE For Twelve Months Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-12A
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			***** 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	3,361,074	3,361,074	0	2,225,401	2,225,401	0	1,135,673	1,135,673
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,164,073	2,164,073	0	1,432,854	1,432,854	0	731,219	731,219
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,525,147	5,525,147	0	3,658,255	3,658,255	0	1,866,892	1,866,892
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,610,470	2,610,470	0			0		
	404X3X	Amortization Expense		1,062,158	1,062,158	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,610,470	2,610,470	0	1,728,418	1,728,418	0	882,052	882,052
4	404X3X	Amortization Expense	0	1,062,158	1,062,158	0	703,265	703,265	0	358,893	358,893
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 August 31, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - General Plant (For Report APL)				
7	282900	Utility 7	-10,448,248	-7,527,336	-2,021,318	-899,594
9	282900	Utility 9	-1,598,138	-1,262,593	-335,545	0
		Total	<u>-12,046,386</u>	<u>-8,789,929</u>	<u>-2,356,863</u>	<u>-899,594</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%