

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 200901 , State Code : WA

Accounting Period:200901	State Code:WA
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Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	132,050	21,193,322	26,037,266	132,050	21,193,322	26,037,266
17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	143	0	0	143
21 FIRM COMMERCIAL	13,852	13,030,415	14,790,134	13,852	13,030,415	14,790,134
22 INTERRUPTIBLE COMMERCIAL	1	95,899	101,616	1	95,899	101,616
31 FIRM- INDUSTRIAL	139	480,982	515,948	139	480,982	515,948
80 INTERDEPARTMENT REVENUE	35	87,977	93,714	35	87,977	93,714
88 MISC-SERVICING CUSTOMER INSTALLS	0	0	1,297	0	0	1,297
91 COMMERCIAL-TRANS OF GAS FOR OTHERS	13	3,082,695	123,341	13	3,082,695	123,341
92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	25	4,171,048	162,910	25	4,171,048	162,910
93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	3	405,288	8,475	3	405,288	8,475
Total WA	146,118	42,547,626	41,834,843	146,118	42,547,626	41,834,843

GAS RATE OF RETURN For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	4,985,889	3,419,408	1,566,481
		Adjustments			
		Adjusted Gas Net Operating Income	4,985,889	3,419,408	1,566,481
G-APL		Gas Net Adjusted Rate Base	287,375,312	186,296,812	101,078,500
		RATE OF RETURN	1.735%	1.835%	1.550%

GAS ALLOCATION PERCENTAGES For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	3/1/2008	100.000%	70.930%	29.070%
2		Number of Customers	1/31/2009	219,498	146,118	73,380
		Percent		100.000%	66.569%	33.431%
3	G-OPS	Direct Distribution Operating Expense		823,796	508,193	315,603
		Percent		100.000%	61.689%	38.311%
Jurisdictional Four Factor Allocator - Direct Method						
Allocation Rate Calculation - Updated			12/31/2008			
Direct O & M						
		Amount: Accounts 798 - 894		4,166,551	2,636,902	1,529,649
		Amount: Accounts 901 - 935		2,274,967	1,710,968	563,999
		Total		6,441,518	4,347,870	2,093,648
		Percentage		100.000%	67.498%	32.502%
Direct Labor						
		Amount: Accounts 798 - 894		3,754,959	2,336,399	1,418,560
		Amount: Accounts 901 - 935		1,364,719	1,095,891	268,828
		Total		5,119,678	3,432,290	1,687,388
		Percentage		100.000%	67.041%	32.959%
		Total Number of Customers		218,921	145,664	73,257
		Percentage		100.000%	66.537%	33.463%
		Total Direct Plant		270,603,379	172,560,521	98,042,858
		Percentage		100.000%	63.769%	36.231%
4		Total Four Factor Allocators		400.000%	264.845%	135.155%
		Percent		100.000%	66.211%	33.789%
Underground Storage & Dist Plant						
				System	Washington	Idaho
	G-PLT	Underground Storage		31,189,174	22,122,481	9,066,693
	G-PLT	Distribution		391,204,649	250,202,968	141,001,681
		Total Underground Storage/Dist Plant		422,393,823	272,325,449	150,068,374
5		Percent		100.000%	64.472%	35.528%
6	Input	Actual Therms Purchased	1/31/2009	42,269,391	29,563,212	12,706,179
		Percent		100.000%	69.940%	30.060%

GAS ALLOCATION PERCENTAGES For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec\Gas North\Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		43,675,295	38,956,355	2,980,593	1,738,347
	Direct O & M Accts 901 - 935		38,831,495	25,255,770	9,909,996	3,665,729
	Direct O & M Accts 901 - 905 Utility 9 Only		2,720,313	1,682,160	1,038,153	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>85,227,103</b>	<b>65,894,285</b>	<b>13,928,742</b>	<b>5,404,076</b>
	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
	<b>Total</b>		<b>57,423,538</b>	<b>44,912,087</b>	<b>8,219,792</b>	<b>4,291,659</b>
	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
	<b>Total</b>		<b>19,332,818</b>	<b>0</b>	<b>13,928,742</b>	<b>5,404,076</b>
	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
	<b>Total</b>		<b>12,511,451</b>	<b>0</b>	<b>8,219,792</b>	<b>4,291,659</b>
	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 January 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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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
Adjustments			0	0	0	0
<b>Total</b>			<b>77,102,714</b>	<b>64,212,125</b>	<b>12,890,589</b>	<b>0</b>
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
<b>Total</b>			<b>50,381,752</b>	<b>43,211,491</b>	<b>7,170,261</b>	<b>0</b>
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%
<b>Total Percentages</b>			<b>400.000%</b>	<b>316.017%</b>	<b>83.983%</b>	<b>0.000%</b>
9 Average (CD AN/ID/WA)			100.000%	79.004%	20.996%	0.000%
		12/31/2008	System	Washington	Idaho	
10 Actual Annual Throughput			382,838,600	257,352,440	125,486,160	
Percent			100.000%	67.222%	32.778%	
11 G-OPS Book Depreciation			966,720	628,615	338,105	
Percent			100.000%	65.026%	34.974%	
12 G-PLT Net Gas Plant			311,912,459	200,535,605	111,376,854	
Percent			100.000%	64.292%	35.708%	
13 G-PLT Net Gas General Plant			23,513,118	15,162,792	8,350,326	
Percent			100.000%	64.487%	35.513%	
14 G-SCM Net Allocated Schedule M's			-2,592,110	-1,705,116	-886,994	
Percent			100.000%	65.781%	34.219%	
99 Input Not Allocated			0.000%	0.000%	0.000%	
		12/31/2008	Washington	Idaho		
Input	Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)		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 January 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	36,692,062	0	36,692,062	26,037,266	0	26,037,266	10,654,796	0	10,654,796
99	4812XX	Commercial - Firm & Interruptible	20,525,606	0	20,525,606	14,891,750	0	14,891,750	5,633,856	0	5,633,856
99	4813XX	Industrial-Firm	863,430	0	863,430	516,091	0	516,091	347,339	0	347,339
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-8,108,286	0	-8,108,286	-5,499,940	0	-5,499,940	-2,608,346	0	-2,608,346
99	484000	Interdepartmental Revenue	104,741	0	104,741	93,714	0	93,714	11,027	0	11,027
TOTAL SALES TO ULTIMATE CUSTOMERS			50,077,553	0	50,077,553	36,038,881	0	36,038,881	14,038,672	0	14,038,672
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	7,051,692	0	7,051,692	4,931,953	0	4,931,953	2,119,739	0	2,119,739
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	1,877	0	1,877	1,297	0	1,297	580	0	580
99	489300	Transportation For Others	374,896	0	374,896	320,857	0	320,857	54,039	0	54,039
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	457,529	6,702	464,231	320,299	4,754	325,053	137,230	1,948	139,178
TOTAL OTHER OPERATING REVENUES			7,887,275	6,702	7,893,977	5,575,687	4,754	5,580,441	2,311,588	1,948	2,313,536
TOTAL GAS REVENUES			57,964,828	6,702	57,971,530	41,614,568	4,754	41,619,322	16,350,260	1,948	16,352,208
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	35,096,866	0	35,096,866	25,223,993	0	25,223,993	9,872,873	0	9,872,873
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	7,134,065	0	7,134,065	4,989,565	0	4,989,565	2,144,500	0	2,144,500
6	811000	Gas Used for Products Extraction	-8,579	0	-8,579	-6,000	0	-6,000	-2,579	0	-2,579
10	813000	Other Gas Expenses	0	98,255	98,255	0	66,049	66,049	0	32,206	32,206
TOTAL PRODUCTION EXPENSES			42,222,352	98,255	42,320,607	30,207,558	66,049	30,273,607	12,014,794	32,206	12,047,000
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	40,854	40,854	0	28,978	28,978	0	11,876	11,876
1	837000	Other Equipment	0	43,165	43,165	0	30,617	30,617	0	12,548	12,548
TOTAL UNDERGROUND STORAGE OP. EXP			0	84,019	84,019	0	59,595	59,595	0	24,424	24,424
G-ADP		Depreciation Expense	0	46,957	46,957	0	33,307	33,307	0	13,650	13,650
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	148,031	148,031	0	104,999	104,999	0	43,032	43,032

GAS OPERATING STATEMENT For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	19,233	37,987	57,220	13,492	23,434	36,926	5,741	14,553	20,294
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	76,740	12,601	89,341	54,854	7,773	62,627	21,886	4,828	26,714
3	875000	Measuring & Reg Sta Exp-General	15,409	0	15,409	4,239	0	4,239	11,170	0	11,170
3	876000	Measuring & Reg Sta Exp-Industrial	920	0	920	627	0	627	293	0	293
3	877000	Measuring & Reg Sta Exp-City Gate	19,131	0	19,131	5,578	0	5,578	13,553	0	13,553
3	878000	Meter & House Regulator Expenses	59,139	0	59,139	32,523	0	32,523	26,616	0	26,616
3	879000	Customer Installation Expenses	182,887	5,504	188,391	114,261	3,395	117,656	68,626	2,109	70,735
3	880000	Other Expenses	75,526	45,197	120,723	42,342	27,882	70,224	33,184	17,315	50,499
3	881000	Rents	0	85	85	0	52	52	0	33	33
MAINTENANCE											
3	885000	Supervision & Engineering	11,745	0	11,745	5,555	0	5,555	6,190	0	6,190
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	97,964	0	97,964	49,669	0	49,669	48,295	0	48,295
3	889000	Measuring & Reg Sta Exp-General	6,623	0	6,623	4,652	0	4,652	1,971	0	1,971
3	890000	Measuring & Reg Sta Exp-Industrial	6,788	0	6,788	1,819	0	1,819	4,969	0	4,969
3	891000	Measuring & Reg Sta Exp-City Gate	9,355	0	9,355	1,796	0	1,796	7,559	0	7,559
3	892000	Services	63,166	24,100	87,266	30,601	14,867	45,468	32,565	9,233	41,798
3	893000	Meters & House Regulators	179,170	31,426	210,596	146,185	19,386	165,571	32,985	12,040	45,025
3	894000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION OPERATING EXP			823,796	156,900	980,696	508,193	96,789	604,982	315,603	60,111	375,714
G-ADP	Depreciation		761,495	5,198	766,693	490,032	3,635	493,667	271,463	1,563	273,026
G-OTX	Taxes Other Than FIT		3,850,742	0	3,850,742	3,453,590	0	3,453,590	397,152	0	397,152
TOTAL DISTRIBUTION EXPENSES			5,436,033	162,098	5,598,131	4,451,815	100,424	4,552,239	984,218	61,674	1,045,892
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	21,978	21,978	0	14,631	14,631	0	7,347	7,347
2	902000	Meter Reading Expenses	118,240	2,669	120,909	104,382	1,777	106,159	13,858	892	14,750
G-903	903XXX	Customer Records & Collection Expenses	58,039	272,579	330,618	42,036	181,369	223,405	16,003	91,210	107,213
2	904000	Uncollectible Accounts	0	131,135	131,135	0	87,295	87,295	0	43,840	43,840
2	905000	Misc Customer Accounts	0	6,524	6,524	0	4,343	4,343	0	2,181	2,181
TOTAL CUSTOMER ACCOUNTS EXPENSES			176,279	434,885	611,164	146,418	289,415	435,833	29,861	145,470	175,331
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	1,050,769	20,332	1,071,101	801,065	13,535	814,600	249,704	6,797	256,501
2	909000	Advertising	0	3,137	3,137	0	2,088	2,088	0	1,049	1,049
2	910000	Misc Customer Service & Info Exp	0	7,210	7,210	0	4,800	4,800	0	2,410	2,410
TOTAL CUSTOMER SERVICE & INFO EXP			1,050,769	30,679	1,081,448	801,065	20,423	821,488	249,704	10,256	259,960

GAS OPERATING STATEMENT For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	-307	29,450	29,143	0	19,605	19,605	-307	9,845	9,538
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	11,178	3,850	15,028	10,058	2,563	12,621	1,120	1,287	2,407
		<b>TOTAL SALES EXPENSES</b>	<b>10,871</b>	<b>33,300</b>	<b>44,171</b>	<b>10,058</b>	<b>22,168</b>	<b>32,226</b>	<b>813</b>	<b>11,132</b>	<b>11,945</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	2,664	324,758	327,422	327	215,026	215,353	2,337	109,732	112,069
4	921000	Office Supplies & Expenses	0	77,361	77,361	0	51,221	51,221	0	26,140	26,140
4	922000	Admin. Expenses Transferred - Credit	0	-1,748	-1,748	0	-1,157	-1,157	0	-591	-591
4	923000	Outside Services Employed	0	236,017	236,017	0	156,269	156,269	0	79,748	79,748
4	924000	Property Insurance Premium	0	22,182	22,182	0	14,687	14,687	0	7,495	7,495
4	925XXX	Injuries and Damages	-450,000	382,373	-67,627	-450,000	253,173	-196,827	0	129,200	129,200
4	926XXX	Employee Pensions and Benefits	4,630	12,391	17,021	4,630	8,204	12,834	0	4,187	4,187
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	89,756	14,471	104,227	56,280	9,581	65,861	33,476	4,890	38,366
4	930000	Miscellaneous General Expenses	6,607	192,640	199,247	3,179	127,549	130,728	3,428	65,091	68,519
4	931000	Rents	2,755	9,608	12,363	2,640	6,362	9,002	115	3,246	3,361
4	935000	Maintenance of General Plant	39,014	135,653	174,667	24,026	89,817	113,843	14,988	45,836	60,824
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>-304,574</b>	<b>1,405,706</b>	<b>1,101,132</b>	<b>-358,918</b>	<b>930,732</b>	<b>571,814</b>	<b>54,344</b>	<b>474,974</b>	<b>529,318</b>
G-ADP		Depreciation	64,975	88,095	153,070	43,313	58,328	101,641	21,662	29,767	51,429
4	404X50	Amortization - Leasehold Imp (1404.60)	0	166	166	0	110	110	0	56	56
G-CAM		Amortization - Intangible Plant--Software	0	85,925	85,925	0	56,892	56,892	0	29,033	29,033
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	-231,865	0	-231,865	-231,865	0	-231,865	0	0	0
99	407329	Decoupling Surcharge	123,856	0	123,856	123,856	0	123,856	0	0	0
G-OTX		Taxes Other than FIT	0	2,662	2,662	0	1,763	1,763	0	899	899
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>-346,902</b>	<b>1,582,554</b>	<b>1,235,652</b>	<b>-423,227</b>	<b>1,047,825</b>	<b>624,598</b>	<b>76,325</b>	<b>534,729</b>	<b>611,054</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>48,549,402</b>	<b>2,489,802</b>	<b>51,039,204</b>	<b>35,193,687</b>	<b>1,651,303</b>	<b>36,844,990</b>	<b>13,355,715</b>	<b>838,499</b>	<b>14,194,214</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>6,932,326</b>			<b>4,774,332</b>			<b>2,157,994</b>
G-FIT		FEDERAL INCOME TAX			1,150,344			1,037,726			112,618
G-FIT		DEFERRED FEDERAL INCOME TAX			800,202			319,750			480,452
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-4,109			-2,552			-1,557
		<b>GAS NET OPERATING INCOME</b>			<b>4,985,889</b>			<b>3,419,408</b>			<b>1,566,481</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.569%	33.431%
G-ALL	3	Direct Distribution Operating Expense	100.000%	61.689%	38.311%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	69.940%	30.060%
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 Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-804-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-2,933,925	0	-2,933,925	-2,020,988	0	-2,020,988	-912,937	0	-912,937
99	805120	Gas Expense - Rate Deferrals	1,744,777	0	1,744,777	1,839,818	0	1,839,818	-95,041	0	-95,041
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	33,836,607	0	33,836,607	23,671,701	0	23,671,701	10,164,906	0	10,164,906
1	804001	Pipeline Demand Costs	2,000,424	0	2,000,424	1,418,901	0	1,418,901	581,523	0	581,523
99	804014	GTI Contributions	18,295	0	18,295	13,338	0	13,338	4,957	0	4,957
99	804017	Transaction Fees	4,285	0	4,285	2,997	0	2,997	1,288	0	1,288
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	426,403	0	426,403	298,226	0	298,226	128,177	0	128,177
6	804700	Off System Gas Purchases - Bookout	0	0	0	0	0	0	0	0	0
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			35,096,866	0	35,096,866	25,223,993	0	25,223,993	9,872,873	0	9,872,873

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	69.940%	30.060%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

A VISTA UTILITIES

RUN DATE: 3/17/2009

ALLOCATION OF ACCOUNT 1903 For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-903-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	58,039	268,891	326,930	42,036	178,998	221,034	16,003	89,893	105,896
12	903920	Accts Rec Sold - Program Fees	0	3,447	3,447	0	2,216	2,216	0	1,231	1,231
12	903930	Accts Rec Sold - Maturity Yield Fees	0	241	241	0	155	155	0	86	86
		Total	58,039	272,579	330,618	42,036	181,369	223,405	16,003	91,210	107,213

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.569%	33.431%
W-ALL	12	Net Gas Plant	100.000%	64.292%	35.708%

FEDERAL INCOME TAXES--GAS For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	57,971,530	41,619,322	16,352,208
G-OPS	Operating & Maintenance Expense	46,223,237	32,799,545	13,423,692
G-OPS	Book Depreciation & Amortization	945,527	578,008	367,519
G-OTX	Taxes Other than FIT	3,870,440	3,467,437	403,003
	Net Operating Income Before FIT	6,932,326	4,774,332	2,157,994
	Less: Monthly Interest Expense	849,254	545,850	303,404
G-SCM	Add: Schedule M Additions	-333,853	337,793	-671,646
G-SCM	Less: Schedule M Deductions	2,462,520	1,601,343	861,177
	Taxable Net Operating Income	3,286,699	2,964,932	321,767
	Percent	35%	35%	35%
	Total Federal Income Tax	1,150,344	1,037,726	112,618
G-DTE	Deferred FIT	800,202	319,750	480,452
99	411400 Amortized Investment Tax Credit	-4,109	-2,552	-1,557
	Total FIT/Deferred FIT & ITC	1,946,437	1,354,924	591,513
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

			***** 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)	827,176	226,360	1,053,536	533,732	152,285	686,017	293,444	74,075	367,519
12	997001	Contributions In Aid of Construction	0	6,176	6,176	0	3,971	3,971	0	2,205	2,205
2	997002	Injuries and Damages	0	11,000	11,000	0	7,323	7,323	0	3,677	3,677
12	997003	Salvage	0	-13,698	-13,698	0	-8,807	-8,807	0	-4,891	-4,891
4	997005	FAS106 Current Retiree Medical Accrual	0	-16,043	-16,043	0	-10,622	-10,622	0	-5,421	-5,421
6	997008	DSM Book Amortization	0	36,463	36,463	0	25,502	25,502	0	10,961	10,961
99	997010	Deferred Gas Credit and Refunds	-1,186,672	0	-1,186,672	-178,694	0	-178,694	-1,007,978	0	-1,007,978
4	997015	Airplane Lease Payments	0	5,190	5,190	0	3,436	3,436	0	1,754	1,754
12	997016	1992 Redemptions	0	-8,189	-8,189	0	-5,265	-5,265	0	-2,924	-2,924
4	997020	FAS87 Current Pension Accrual	0	243,308	243,308	0	161,097	161,097	0	82,211	82,211
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	-110,486	0	-110,486	-110,486	0	-110,486	0	0	0
12	997032	Interest Rate Swaps	0	27,987	27,987	0	17,993	17,993	0	9,994	9,994
99	997033	DSM Tariff Rider	381,312	0	381,312	276,119	0	276,119	105,193	0	105,193
4	997033	DSM Tariff Rider	0	-7	-7	0	-5	-5	0	-2	-2
1	997055	Deferred Gas Exchange	0	-456,522	-456,522	0	-323,811	-323,811	0	-132,711	-132,711
99	997065	Amortization of Unbilled Revenue Add-Ins	-120,223	0	-120,223	-83,735	0	-83,735	-36,488	0	-36,488
4	997066	Miscellaneous Schedule M Additions	0	-191,615	-191,615	0	-126,870	-126,870	0	-64,745	-64,745
TOTAL SCHEDULE M ADDITIONS			-204,263	-129,590	-333,853	441,566	-103,773	337,793	-645,829	-25,817	-671,646
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	2,457,073	2,457,073	0	1,597,736	1,597,736	0	859,337	859,337
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	2,462,520	2,462,520	0	1,601,343	1,601,343	0	861,177	861,177

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.569%	33.431%
G-ALL	3	Direct Distribution Operating Expense	100.000%	61.689%	38.311%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	69.940%	30.060%
G-ALL	11	Book Depreciation	100.000%	65.026%	34.974%
G-ALL	12	Net Gas Plant	100.000%	64.292%	35.708%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-DTE-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	380,730	250,448	130,282
99	410100	Deferred Federal Income Tax Exp	306,164	-6,861	313,025
		SUBTOTAL	<u>686,894</u>	<u>243,587</u>	<u>443,307</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	71,230	46,856	24,374
99	411100	Deferred Federal Income Tax Exp	42,078	29,307	12,771
		SUBTOTAL	<u>113,308</u>	<u>76,163</u>	<u>37,145</u>
		Total Deferred Federal Income Tax Expense	<u><u>800,202</u></u>	<u><u>319,750</u></u>	<u><u>480,452</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.781%	34.219%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Cost of Debt		3.516%	3.602%
	Total Weighted Cost		3.516%	3.602%
G-APL	Net Rate Base	287,375,312	186,296,812	101,078,500
	Interest Deduction for FIT Calculation	10,191,044	6,550,196	3,640,848
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 January 31, 2009 Average of Monthly Averages Basis	Report ID: G-OTX-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408150	R&P Property Tax	0	17,036	17,036	0	12,084	12,084	0	4,952	4,952
		DISTRIBUTION									
99	408110	State Excise Tax	1,843,670	0	1,843,670	1,843,670	0	1,843,670	0	0	0
99	408120	Municipal Occupation & License Tax	1,791,378	0	1,791,378	1,485,919	0	1,485,919	305,459	0	305,459
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	28,142	0	28,142	0	0	0	28,142	0	28,142
		TOTAL	3,850,742	0	3,850,742	3,453,590	0	3,453,590	397,152	0	397,152
		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	3,850,742	19,698	3,870,440	3,453,590	13,847	3,467,437	397,152	5,851	403,003

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

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%

GAS UTILITY PLANT For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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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	3,210,694	3,210,694	0	2,125,833	2,125,833	0	1,084,861	1,084,861
4	303110	Misc Intangible Plant--PC Software	0	2,045,363	2,045,363	0	1,354,255	1,354,255	0	691,108	691,108
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,296,801	5,714,700	249,449	3,507,065	3,756,514	168,450	1,789,736	1,958,186
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,423	472,423	0	335,090	335,090	0	137,333	137,333
1	351XXX	Structures & Improvements	0	1,139,586	1,139,586	0	808,308	808,308	0	331,278	331,278
1	352XXX	Wells	0	14,480,165	14,480,165	0	10,270,781	10,270,781	0	4,209,384	4,209,384
1	353000	Lines	0	1,005,155	1,005,155	0	712,956	712,956	0	292,199	292,199
1	354000	Compressor Station Equipment	0	11,800,090	11,800,090	0	8,369,804	8,369,804	0	3,430,286	3,430,286
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	123,265	123,265	0	50,519	50,519
1	356000	Purification Equipment	0	407,617	407,617	0	289,123	289,123	0	118,494	118,494
1	357000	Other Equipment	0	1,710,354	1,710,354	0	1,213,154	1,213,154	0	497,200	497,200
TOTAL UNDERGROUND STORAGE PLANT			0	31,189,174	31,189,174	0	22,122,481	22,122,481	0	9,066,693	9,066,693
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land Easements	31,567	0	31,567	0	0	0	31,567	0	31,567
6	375000	Structures & Improvements	555,752	22,254	578,006	394,182	15,564	409,746	161,570	6,690	168,260
6	376000	Mains	193,925,250	2,512,521	196,437,771	121,932,643	1,757,257	123,689,900	71,992,607	755,264	72,747,871
6	378000	Measuring & Reg Station Equip-General	4,064,888	57,440	4,122,328	2,538,133	40,174	2,578,307	1,526,755	17,266	1,544,021
6	379000	Measuring & Reg Station Equip-City Gate	4,852,502	60,967	4,913,469	689,573	42,640	732,213	4,162,929	18,327	4,181,256
6	380000	Services	128,655,887	0	128,655,887	84,818,823	0	84,818,823	43,837,064	0	43,837,064
6	381000	Meters	53,803,487	0	53,803,487	35,914,327	0	35,914,327	17,889,160	0	17,889,160
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	2,577,164	0	2,577,164	1,999,352	0	1,999,352	577,812	0	577,812
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			388,551,467	2,653,182	391,204,649	248,347,333	1,855,635	250,202,968	140,204,134	797,547	141,001,681
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	190,630	519,025	709,655	98,830	343,652	442,482	91,800	175,373	267,173
4	390XXX	Structures & Improvements	2,086,370	7,092,552	9,178,922	1,180,078	4,696,050	5,876,128	906,292	2,396,502	3,302,794
4	391XXX	Office Furniture & Equipment	0	5,396,325	5,396,325	0	3,572,961	3,572,961	0	1,823,364	1,823,364
4	392XXX	Transportation Equipment	3,810,850	567,484	4,378,334	2,779,673	375,737	3,155,410	1,031,177	191,747	1,222,924
4	393000	Stores Equipment	157,516	122,082	279,598	112,782	80,832	193,614	44,734	41,250	85,984
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,392,570	2,847,664	998,393	922,035	1,920,428	456,701	470,535	927,236
4	395000	Laboratory Equipment	143,062	303,212	446,274	107,901	200,760	308,661	35,161	102,452	137,613
4	396XXX	Power Operated Equipment	3,553,776	602,955	4,156,731	2,696,359	399,223	3,095,582	857,417	203,732	1,061,149



GAS UTILITY PLANT For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,560,295	3,565,795	5,126,090	463,790	2,360,949	2,824,739	1,096,505	1,204,846	2,301,351
4	398000	Miscellaneous Equipment	1,134	96,006	97,140	486	63,567	64,053	648	32,439	33,087
		TOTAL GENERAL PLANT	12,958,727	19,658,006	32,616,733	8,438,292	13,015,766	21,454,058	4,520,435	6,642,240	11,162,675
		TOTAL PLANT IN SERVICE	401,928,093	58,797,163	460,725,256	257,035,074	40,500,947	297,536,021	144,893,019	18,296,216	163,189,235
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0
		TOTAL PLANT IN SERVICE	401,928,093	58,797,163	460,725,256	257,035,074	40,500,947	297,536,021	144,893,019	18,296,216	163,189,235
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,915,776	10,915,776	0	7,742,560	7,742,560	0	3,173,216	3,173,216
G-ADP	1119.X5	Distribution	125,479,989	856,562	126,336,551	80,748,007	599,079	81,347,086	44,731,982	257,483	44,989,465
G-ADP	1119.X6	General Plant - Non-Transportation	4,786,352	3,474,771	8,261,123	3,359,540	2,300,681	5,660,221	1,426,812	1,174,090	2,600,902
G-ADP	1119.X7	General Plant - Transportation	803,685	38,807	842,492	605,350	25,695	631,045	198,335	13,112	211,447
		TOTAL ACCUMULATED DEPRECIATION	131,070,026	15,285,916	146,355,942	84,712,897	10,668,015	95,380,912	46,357,129	4,617,901	50,975,030
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,376,563	2,376,563	0	1,573,546	1,573,546	0	803,017	803,017
99	111X30	Intangible Plant--Distribution Plant	60,672	0	60,672	32,967	0	32,967	27,705	0	27,705
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	19,620	19,620	0	12,991	12,991	0	6,629	6,629
		TOTAL ACCUMULATED AMORTIZATION	60,672	2,396,183	2,456,855	32,967	1,586,537	1,619,504	27,705	809,646	837,351
		NET GAS UTILITY PLANT	270,797,395	41,115,064	311,912,459	172,289,210	28,246,395	200,535,605	98,508,185	12,868,669	111,376,854

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%	69.940%	30.060%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-APL-1A
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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	270,797,395	41,115,064	311,912,459	172,289,210	28,246,395	200,535,605	98,508,185	12,868,669	111,376,854
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,308,532	-2,308,532	0	-1,484,201	-1,484,201	0	-824,331	-824,331
12	282900	Deferred F.I.T. - Plant In Service	0	-45,542,815	-45,542,815	0	-29,280,387	-29,280,387	0	-16,262,428	-16,262,428
12	190180	FAS 109 ITC	0	200,134	200,134	0	128,670	128,670	0	71,464	71,464
12	283850	Gas portion of Bond Redemptions	0	-818,491	-818,491	0	-526,224	-526,224	0	-292,267	-292,267
4	190850	Gain on Sale of General Office Bldg--GAS	0	67,689	67,689	0	44,818	44,818	0	22,871	22,871
99	190610	Contrib in Aid of Construction	1,348,982	0	1,348,982	949,698	0	949,698	399,284	0	399,284
		TOTAL ACCUM DEFERRED INCOME TAX	1,348,982	-48,402,015	-47,053,033	949,698	-31,117,324	-30,167,626	399,284	-17,284,691	-16,885,407
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	22,026,325	22,026,325	0	15,623,272	15,623,272	0	6,403,053	6,403,053
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	682,930	0	682,930	433,593	0	433,593	249,337	0	249,337
4	253850	Gain on Sale of General Office Building	0	-193,369	-193,369	0	-128,032	-128,032	0	-65,337	-65,337
		TOTAL OTHER ADJUSTMENTS	682,930	21,832,956	22,515,886	433,593	15,495,240	15,928,833	249,337	6,337,716	6,587,053
		NET RATE BASE	272,829,307	14,546,005	287,375,312	173,672,501	12,624,311	186,296,812	99,156,806	1,921,694	101,078,500

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	12	Net Gas Plant	100.000%	64.292%	35.708%
G-ALL	13	Net Gas General Plant	100.000%	64.487%	35.513%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	31,189,174	31,189,174	0	22,122,481	22,122,481	0	9,066,693	9,066,693
G-PLT	350XXX	Less Land and Land Rights	0	472,423	472,423	0	335,090	335,090	0	137,333	137,333
		Depreciable Underground Storage Plant	0	30,716,751	30,716,751	0	21,787,391	21,787,391	0	8,929,360	8,929,360
		Percentage		100.000%	100.000%		0.000%			0.000%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		10,915,776	10,915,776	0			0		
	403X80	Depreciation Expense		46,957	46,957	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	10,915,776	10,915,776	0	7,742,560	7,742,560	0	3,173,216	3,173,216
1	403X80	Depreciation Expense	0	46,957	46,957	0	33,307	33,307	0	13,650	13,650
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	388,551,467	2,653,182	391,204,649	248,347,333	1,855,635	250,202,968	140,204,134	797,547	141,001,681
G-PLT	374000	Less Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	388,466,497	2,653,182	391,119,679	248,287,033	1,855,635	250,142,668	140,179,464	797,547	140,977,011
		Percentage		0.678%	100.000%		63.915%			35.407%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		856,562	126,336,551	80,748,007			44,731,982		
	403X50	Depreciation Expense		5,198	766,693	490,032			271,463		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	125,479,989	856,562	126,336,551	80,748,007	599,079	81,347,086	44,731,982	257,483	44,989,465
6	403X50	Depreciation Expense	761,495	5,198	766,693	490,032	3,635	493,667	271,463	1,563	273,026
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	12,958,727	19,658,006	32,616,733	8,438,292	13,015,766	21,454,058	4,520,435	6,642,240	11,162,675
G-PLT	389XXX	Less Land and Land Rights	190,630	519,025	709,655	98,830	343,652	442,482	91,800	175,373	267,173
G-PLT	392XXX	Less Transportation	3,810,850	567,484	4,378,334	2,779,673	375,737	3,155,410	1,031,177	191,747	1,222,924
		Depreciable Non-Transport Genl Plant	8,957,247	18,571,497	27,528,744	5,559,789	12,296,377	17,856,166	3,397,458	6,275,120	9,672,578
		Percentage		67.463%	100.000%		20.196%			12.341%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accum Depr--Gas General Plant		3,474,771	5,150,632	1,040,222			635,639		
	108X06	Accum Depr--Gas General Plant - Direct	3,110,491		3,110,491	2,319,318			791,173		
	403X60	Depreciation Expense		87,797	130,141	26,283			16,061		
	403X60	Depreciation Expense (Direct)	20,629		20,629	15,570			5,059		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	4,786,352	3,474,771	8,261,123	3,359,540	2,300,681	5,660,221	1,426,812	1,174,090	2,600,902
4	403X60	Depreciation Expense	62,973	87,797	150,770	41,853	58,131	99,984	21,120	29,666	50,786
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	3,810,850	567,484	4,378,334	2,779,673	375,737	3,155,410	1,031,177	191,747	1,222,924
		Percentage		12.961%	100.000%	63.487%			23.552%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		38,807	299,415	190,090			70,518		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	543,077		543,077	415,260			127,817		
	403X70	Depreciation Expense		298	2,300	1,460			542		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	803,685	38,807	842,492	605,350	25,695	631,045	198,335	13,112	211,447
4	403X70	Depreciation Expense	2,002	298	2,300	1,460	197	1,657	542	101	643
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%			69.940%			30.060%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	278,150	200,390	53,811	23,949
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
		TOTAL	<u>278,959</u>	<u>201,029</u>	<u>53,981</u>	<u>23,949</u>
7	404X32 PC Software	Utility 7	138,960	100,112	26,883	11,964
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
		TOTAL	<u>146,108</u>	<u>100,112</u>	<u>31,814</u>	<u>14,181</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 January 31, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	483,009	347,979	93,443	41,587
8	Utility 8	10,573	0	7,293	3,280
9	Utility 9	96,706	76,402	20,304	0
		<u>590,288</u>	<u>424,381</u>	<u>121,040</u>	<u>44,867</u>
7	403X70 Utility 7	158	114	31	14
8	Utility 8	0	0	0	0
9	Utility 9	1,197	946	251	0
TOTAL ACCOUNT 403		<u>1,355</u>	<u>1,060</u>	<u>282</u>	<u>14</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Month Ended January 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
	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	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	260,130	0	0	0	0	0	0	0	0	260,130	0	260,130
7		Utility 7	2,396,912	0	0	1,726,831	1,726,831	0	0	463,707	463,707	0	206,374	206,374
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,953,127</b>	<b>371,881</b>	<b>447,332</b>	<b>1,957,755</b>	<b>2,776,968</b>	<b>98,830</b>	<b>91,800</b>	<b>519,025</b>	<b>709,655</b>	<b>260,130</b>	<b>206,374</b>	<b>466,504</b>
	390XXX	Structures & Improvements												
99		Utility 0	2,174,744	450,428	1,125,864	598,452	2,174,744	0	0	0	0	0	0	0
99		Utility 1	849,802	0	0	0	0	849,802	0	0	849,802	0	0	0
99		Utility 2	2,721,376	0	0	0	0	0	0	0	0	2,721,376	0	2,721,376
7		Utility 7	32,772,265	0	0	23,610,451	23,610,451	0	0	6,340,122	6,340,122	0	2,821,692	2,821,692
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,573,041	1,242,765	0	0	1,242,765	330,276	0	0	330,276	0	0	0
9		Utility 9 - Idaho	4,316,497	0	3,410,205	0	3,410,205	0	906,292	0	906,292	0	0	0
9		Utility 9 - Allocated	3,583,682	0	0	2,831,252	2,831,252	0	0	752,430	752,430	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>47,991,407</b>	<b>1,693,193</b>	<b>4,536,069</b>	<b>27,040,155</b>	<b>33,269,417</b>	<b>1,180,078</b>	<b>906,292</b>	<b>7,092,552</b>	<b>9,178,922</b>	<b>2,721,376</b>	<b>2,821,692</b>	<b>5,543,068</b>
	391XXX	Office Furniture & Equipment												
99		Utility 0	718,762	0	0	718,762	718,762	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	26,542,851	0	0	19,122,532	19,122,532	0	0	5,134,980	5,134,980	0	2,285,339	2,285,339
8		Utility 8	378,871	0	0	0	0	0	0	261,345	261,345	0	117,526	117,526
9		Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>27,640,484</b>	<b>0</b>	<b>0</b>	<b>19,841,294</b>	<b>19,841,294</b>	<b>0</b>	<b>0</b>	<b>5,396,325</b>	<b>5,396,325</b>	<b>0</b>	<b>2,402,865</b>	<b>2,402,865</b>
	392XXX	Transportation Equipment												
99		Utility 0	9,501,913	4,131,348	1,338,729	4,031,836	9,501,913	0	0	0	0	0	0	0
99		Utility 1	3,947,816	0	0	0	0	2,617,572	928,207	402,037	3,947,816	0	0	0
99		Utility 2	1,986,763	0	0	0	0	0	0	0	0	1,986,763	0	1,986,763
7		Utility 7	142,511	0	0	102,671	102,671	0	0	27,570	27,570	0	12,270	12,270
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	772,055	609,954	0	0	609,954	162,101	0	0	162,101	0	0	0
9		Utility 9 - Idaho	490,429	0	387,459	0	387,459	0	102,970	0	102,970	0	0	0
9		Utility 9 - Allocated	656,682	0	0	518,805	518,805	0	0	137,877	137,877	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>17,498,169</b>	<b>4,741,302</b>	<b>1,726,188</b>	<b>4,653,312</b>	<b>11,120,802</b>	<b>2,779,673</b>	<b>1,031,177</b>	<b>567,484</b>	<b>4,378,334</b>	<b>1,986,763</b>	<b>12,270</b>	<b>1,999,033</b>

COMMON GENERAL PLANT For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total		
	393000	Stores Equipment														
99		Utility 0	331,055	10,739	14,745	305,571	331,055	0	0	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	0	84,271	0	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	0	57,227	0	0	57,227
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	135,791	107,280	0	0	107,280	28,511	0	0	0	28,511	0	0	0	0
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0	0	0
9		Utility 9 - Allocated	581,454	0	0	459,372	459,372	0	0	122,082	122,082	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,402,858</b>	<b>118,019</b>	<b>183,071</b>	<b>764,943</b>	<b>1,066,033</b>	<b>112,782</b>	<b>44,734</b>	<b>122,082</b>	<b>279,598</b>	<b>57,227</b>	<b>0</b>	<b>0</b>	<b>57,227</b>	
	394000	Tools, Shop, & Garage Equipment														
99		Utility 0	3,380,627	1,287,102	432,867	1,660,658	3,380,627	0	0	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	0	0
99		Utility 2	961,165	0	0	0	0	0	0	0	0	961,165	0	0	961,165	
7		Utility 7	1,740,003	0	0	1,253,568	1,253,568	0	0	336,621	336,621	0	149,814	0	149,814	
8		Utility 8	830,080	0	0	0	0	0	0	572,589	572,589	0	257,491	0	257,491	
9		Utility 9 - Wa	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	0	0	
9		Utility 9 - Idaho	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	0	0	
9		Utility 9 - Allocated	274,584	0	0	216,932	216,932	0	0	57,652	57,652	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>9,109,435</b>	<b>1,321,756</b>	<b>440,387</b>	<b>3,131,158</b>	<b>4,893,301</b>	<b>998,393</b>	<b>456,701</b>	<b>1,392,570</b>	<b>2,847,664</b>	<b>961,165</b>	<b>407,305</b>	<b>0</b>	<b>1,368,470</b>	
	395000	Laboratory Equipment														
99		Utility 0	1,389,374	214,701	130,533	1,044,140	1,389,374	0	0	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	0	
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	0	273,708	
7		Utility 7	285,166	0	0	205,445	205,445	0	0	55,168	55,168	0	24,553	0	24,553	
8		Utility 8	8,520	0	0	0	0	0	0	5,877	5,877	0	2,643	0	2,643	
9		Utility 9 - Wa	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	0	0	
9		Utility 9 - Idaho	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	0	0	
9		Utility 9 - Allocated	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,591,383</b>	<b>230,147</b>	<b>135,464</b>	<b>1,478,594</b>	<b>1,844,205</b>	<b>107,901</b>	<b>35,161</b>	<b>303,212</b>	<b>446,274</b>	<b>273,708</b>	<b>27,196</b>	<b>0</b>	<b>300,904</b>	
	396XXX	Power Operated Equipment														
99		Utility 0	21,732,547	10,422,103	5,753,127	5,557,317	21,732,547	0	0	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	0	
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	0	43,834	
7		Utility 7	554,036	0	0	399,150	399,150	0	0	107,184	107,184	0	47,702	0	47,702	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	514,269	406,293	0	0	406,293	107,976	0	0	107,976	0	0	0	0	
9		Utility 9 - Idaho	449,538	0	355,153	0	355,153	0	94,385	0	94,385	0	0	0	0	
9		Utility 9 - Allocated	607,864	0	0	480,237	480,237	0	0	127,627	127,627	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>27,621,647</b>	<b>10,828,396</b>	<b>6,108,280</b>	<b>6,436,704</b>	<b>23,373,380</b>	<b>2,696,359</b>	<b>857,417</b>	<b>602,955</b>	<b>4,156,731</b>	<b>43,834</b>	<b>47,702</b>	<b>0</b>	<b>91,536</b>	



COMMON GENERAL PLANT For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total	
	397XXX	Communication Equipment													
99		Utility 0	36,512,753	5,132,601	1,915,478	29,464,674	36,512,753	0	0	0	0	0	0	0	0
99		Utility 1	648,616	0	0	0	0	368,319	280,297	0	648,616	0	0	0	0
99		Utility 2	484,581	0	0	0	0	0	0	0	0	484,581	0	484,581	
7		Utility 7	7,147,563	0	0	5,149,390	5,149,390	0	0	1,382,768	1,382,768	0	615,405	615,405	
8		Utility 8	928,367	0	0	0	0	0	0	640,388	640,388	0	287,979	287,979	
9		Utility 9 - Wa	454,711	359,240	0	0	359,240	95,471	0	0	95,471	0	0	0	
9		Utility 9 - Idaho	3,887,444	0	3,071,236	0	3,071,236	0	816,208	0	816,208	0	0	0	
9		Utility 9 - Allocated	7,347,300	0	0	5,804,661	5,804,661	0	0	1,542,639	1,542,639	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>57,411,335</b>	<b>5,491,841</b>	<b>4,986,714</b>	<b>40,418,725</b>	<b>50,897,280</b>	<b>463,790</b>	<b>1,096,505</b>	<b>3,565,795</b>	<b>5,126,090</b>	<b>484,581</b>	<b>903,384</b>	<b>1,387,965</b>	
	398000	Miscellaneous Equipment													
99		Utility 0	2,781	0	2,299	482	2,781	0	0	0	0	0	0	0	
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	
7		Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0	
9		Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0	
9		Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>503,783</b>	<b>1,831</b>	<b>4,735</b>	<b>358,069</b>	<b>364,635</b>	<b>486</b>	<b>648</b>	<b>96,006</b>	<b>97,140</b>	<b>0</b>	<b>42,008</b>	<b>42,008</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>195,723,628</b>	<b>24,798,366</b>	<b>18,568,240</b>	<b>106,080,709</b>	<b>149,447,315</b>	<b>8,438,292</b>	<b>4,520,435</b>	<b>19,658,006</b>	<b>32,616,733</b>	<b>6,788,784</b>	<b>6,870,796</b>	<b>13,659,580</b>	

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	37,420,341	37,420,341	0	0
99	108X06	Utility 1 - Allocated	576,023	0	576,023	0
99	108X06	Utility 1 - Washington	2,319,318	0	2,319,318	0
99	108X06	Utility 1 - Idaho	791,173	0	791,173	0
99	108X06	Utility 2	1,767,608	0	0	1,767,608
7	108X06	Utility 7	6,191,758	4,460,790	1,197,858	533,110
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-338,702	-244,014	-65,525	-29,162
8	108X06	Utility 8	735,707	0	507,491	228,216
9	108X06	Utility 9	13,977,828	11,043,043	2,934,785	0
Total			63,441,054	52,680,160	8,261,123	2,499,772
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,748,167	5,748,167	0	0
99	108X07	Utility 1 - Allocated	147,673	0	147,673	0
99	108X07	Utility 1 - Washington	415,260	0	415,260	0
99	108X07	Utility 1 - Idaho	127,817	0	127,817	0
99	108X07	Utility 2	891,627	0	0	891,627
7	108X07	Utility 7	26,414	19,030	5,110	2,274
9	108X07	Utility 9	698,379	551,747	146,632	0
Total			8,055,337	6,318,944	842,492	893,901

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 January 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	446,475	0	0	446,475	446,475	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	46,440	0	46,440
99		Utility 2	46,440	0	0	0	0	0	0	0	0	0	1,428,930	1,428,930
7		Utility 7	16,596,162	0	0	11,956,539	11,956,539	0	0	3,210,694	3,210,694	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	17,089,077	0	0	12,403,014	12,403,014	0	0	3,210,694	3,210,694	46,440	1,428,930	1,475,370
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	799,961	0	0	799,961	799,961	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	8,401,077	0	0	6,052,472	6,052,472	0	0	1,625,272	1,625,272	0	723,333	723,333
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	9,806,529	0	0	6,852,433	6,852,433	0	0	2,045,363	2,045,363	0	908,733	908,733
	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
	<b>TOTAL</b>		<b>27,507,563</b>	<b>0</b>	<b>0</b>	<b>19,408,761</b>	<b>19,408,761</b>	<b>249,449</b>	<b>168,450</b>	<b>5,296,801</b>	<b>5,714,700</b>	<b>46,440</b>	<b>2,337,663</b>	<b>2,384,103</b>

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	584,128	584,128	0	0
99		Utility 1	3,905	0	3,905	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	14,706	0	0	14,706
99		Utility 2 - California	0	0	0	0
7		Utility 7	10,724,730	7,726,524	2,074,806	923,399
8		Utility 8	431,794	0	297,852	133,942
		<b>Total</b>	<b>11,759,263</b>	<b>8,310,652</b>	<b>2,376,563</b>	<b>1,072,047</b>

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	92,377	66,552	17,871	7,954
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
		<b>Total</b>	<b>100,709</b>	<b>73,135</b>	<b>19,620</b>	<b>7,954</b>

ALLOCATION RATIOS:

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

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE For Month Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,210,694	3,210,694	0	2,125,833	2,125,833	0	1,084,861	1,084,861
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,045,363	2,045,363	0	1,354,255	1,354,255	0	691,108	691,108
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,256,057	5,256,057	0	3,480,088	3,480,088	0	1,775,969	1,775,969
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,376,563	2,376,563	0			0		
	404X3X	Amortization Expense		85,925	85,925	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,376,563	2,376,563	0	1,573,546	1,573,546	0	803,017	803,017
4	404X3X	Amortization Expense	0	85,925	85,925	0	56,892	56,892	0	29,033	29,033
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 January 31, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - General Plant (For Report APL)				
7	282900	Utility 7	-10,183,915	-7,336,900	-1,970,180	-876,835
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,611,508	-1,273,156	-338,352	0
		Total	<u>-11,795,423</u>	<u>-8,610,056</u>	<u>-2,308,532</u>	<u>-876,835</u>

ALLOCATION RATIOS:

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

GAS RATE OF RETURN For Twelve Months Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	19,379,910	12,943,923	6,435,987
		Adjustments			
		Adjusted Gas Net Operating Income	19,379,910	12,943,923	6,435,987
G-APL		Gas Net Adjusted Rate Base	261,759,132	173,537,999	88,221,133
		RATE OF RETURN	7.404%	7.459%	7.295%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	3/1/2008	100.000%	70.930%	29.070%
2		Number of Customers	1/31/2009	216,782	144,397	72,385
		Percent		100.000%	66.609%	33.391%
3	G-OPS	Direct Distribution Operating Expense		8,154,085	5,115,702	3,038,383
		Percent		100.000%	62.738%	37.262%
		Jurisdictional Four Factor Allocator - Direct Method				
		Allocation Rate Calculation - Updated	12/31/2008			
		Direct O & M				
		Amount: Accounts 798 - 894		4,166,551	2,636,902	1,529,649
		Amount: Accounts 901 - 935		2,274,967	1,710,968	563,999
		Total		6,441,518	4,347,870	2,093,648
		Percentage		100.000%	67.498%	32.502%
		Direct Labor				
		Amount: Accounts 798 - 894		3,754,959	2,336,399	1,418,560
		Amount: Accounts 901 - 935		1,364,719	1,095,891	268,828
		Total		5,119,678	3,432,290	1,687,388
		Percentage		100.000%	67.041%	32.959%
		Total Number of Customers		218,921	145,664	73,257
		Percentage		100.000%	66.537%	33.463%
		Total Direct Plant		270,603,379	172,560,521	98,042,858
		Percentage		100.000%	63.769%	36.231%
4		Total Four Factor Allocators		400.000%	264.845%	135.155%
		Percent		100.000%	66.211%	33.789%
		Underground Storage & Dist Plant				
			System	Washington	Idaho	
	G-PLT	Underground Storage	22,522,633	15,975,304	6,547,329	
	G-PLT	Distribution	367,881,510	241,987,507	125,894,003	
		Total Underground Storage/Dist Plant	390,404,143	257,962,811	132,441,332	
5		Percent	100.000%	66.076%	33.924%	
6	Input	Actual Therms Purchased	1/31/2009	265,688,870	185,981,242	79,707,628
		Percent		100.000%	70.000%	30.000%



GAS ALLOCATION PERCENTAGES For Twelve Months Ended January 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%
Average (CD AA)			100.000%	72.044%	19.346%	8.610%

7

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

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GAS ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input		1/1/2009	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 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%
9	Average (CD AN/ID/WA)		100.000%	79.004%	20.996%	0.000%
		12/31/2008	System	Washington	Idaho	
10	Actual Annual Throughput		382,838,600	257,352,440	125,486,160	
	Percent		100.000%	67.222%	32.778%	
11	G-OPS Book Depreciation		10,752,392	7,175,072	3,577,320	
	Percent		100.000%	66.730%	33.270%	
12	G-PLT Net Gas Plant		281,024,127	184,996,014	96,028,113	
	Percent		100.000%	65.829%	34.171%	
13	G-PLT Net Gas General Plant		21,197,647	14,066,467	7,131,180	
	Percent		100.000%	66.359%	33.641%	
14	G-SCM Net Allocated Schedule M's		-33,557,453	-22,272,112	-11,285,341	
	Percent		100.000%	66.370%	33.630%	
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		Report ID:
For Twelve Months Ended January 31, 2009		G-OPS-12A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	196,810,773	0	196,810,773	137,940,998	0	137,940,998	58,869,775	0	58,869,775
99	4812XX	Commercial - Firm & Interruptible	109,011,077	0	109,011,077	78,442,073	0	78,442,073	30,569,004	0	30,569,004
99	4813XX	Industrial-Firm	6,173,913	0	6,173,913	3,847,702	0	3,847,702	2,326,211	0	2,326,211
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-321,170	0	-321,170	-548,206	0	-548,206	227,036	0	227,036
99	484000	Interdepartmental Revenue	550,686	0	550,686	494,417	0	494,417	56,269	0	56,269
TOTAL SALES TO ULTIMATE CUSTOMERS			312,225,279	0	312,225,279	220,176,984	0	220,176,984	92,048,295	0	92,048,295
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	213,041,207	0	213,041,207	147,620,010	0	147,620,010	65,421,197	0	65,421,197
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	30,902	0	30,902	18,241	0	18,241	12,661	0	12,661
99	489300	Transportation For Others	3,959,208	0	3,959,208	3,467,952	0	3,467,952	491,256	0	491,256
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	10,924	0	10,924	10,924	0	10,924	0	0	0
1	495000	Other Gas Revenues	4,876,416	-116,965	4,759,451	3,443,816	-82,963	3,360,853	1,432,600	-34,002	1,398,598
TOTAL OTHER OPERATING REVENUES			221,918,657	-116,965	221,801,692	154,560,943	-82,963	154,477,980	67,357,714	-34,002	67,323,712
TOTAL GAS REVENUES			534,143,936	-116,965	534,026,971	374,737,927	-82,963	374,654,964	159,406,009	-34,002	159,372,007
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	448,014,392	0	448,014,392	312,210,147	0	312,210,147	135,804,245	0	135,804,245
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	-11,176,223	0	-11,176,223	-7,168,434	0	-7,168,434	-4,007,789	0	-4,007,789
6	811000	Gas Used for Products Extraction	-1,134,708	0	-1,134,708	-787,546	0	-787,546	-347,162	0	-347,162
10	813000	Other Gas Expenses	0	1,175,594	1,175,594	0	790,258	790,258	0	385,336	385,336
TOTAL PRODUCTION EXPENSES			435,703,461	1,175,594	436,879,055	304,254,167	790,258	305,044,425	131,449,294	385,336	131,834,630
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	19,638	19,638	0	13,929	13,929	0	5,709	5,709
1	824000	Other Expenses	0	337,833	337,833	0	239,625	239,625	0	98,208	98,208
1	837000	Other Equipment	0	293,138	293,138	0	207,923	207,923	0	85,215	85,215
TOTAL UNDERGROUND STORAGE OP. EXP			0	650,609	650,609	0	461,477	461,477	0	189,132	189,132
G-ADP		Depreciation Expense	0	407,161	407,161	0	288,799	288,799	0	118,362	118,362
1	404X40	Amortization Expense	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	172,595	172,595	0	122,422	122,422	0	50,173	50,173
TOTAL UNDERGROUND STORAGE EXP			0	1,230,592	1,230,592	0	872,859	872,859	0	357,733	357,733

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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	206,988	425,087	632,075	132,219	266,691	398,910	74,769	158,396	233,165
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,633,601	148,907	1,782,508	1,114,470	93,421	1,207,891	519,131	55,486	574,617
3	875000	Measuring & Reg Sta Exp-General	148,833	0	148,833	65,342	0	65,342	83,491	0	83,491
3	876000	Measuring & Reg Sta Exp-Industrial	7,251	0	7,251	5,461	0	5,461	1,790	0	1,790
3	877000	Measuring & Reg Sta Exp-City Gate	219,658	0	219,658	146,954	0	146,954	72,704	0	72,704
3	878000	Meter & House Regulator Expenses	1,202,090	0	1,202,090	565,158	0	565,158	636,932	0	636,932
3	879000	Customer Installation Expenses	1,327,552	5,504	1,333,056	764,612	3,453	768,065	562,940	2,051	564,991
3	880000	Other Expenses	939,827	465,519	1,405,346	594,542	292,057	886,599	345,285	173,462	518,747
3	881000	Rents	1,050	18,599	19,649	60	11,669	11,729	990	6,930	7,920
MAINTENANCE											
3	885000	Supervision & Engineering	93,864	0	93,864	76,527	0	76,527	17,337	0	17,337
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	1,139,081	-23,554	1,115,527	925,469	-14,777	910,692	213,612	-8,777	204,835
3	889000	Measuring & Reg Sta Exp-General	153,288	20,708	173,996	90,999	12,992	103,991	62,289	7,716	70,005
3	890000	Measuring & Reg Sta Exp-Industrial	116,578	86,095	202,673	36,304	54,014	90,318	80,274	32,081	112,355
3	891000	Measuring & Reg Sta Exp-City Gate	40,005	0	40,005	18,625	0	18,625	21,380	0	21,380
3	892000	Services	396,841	212,546	609,387	186,939	133,347	320,286	209,902	79,199	289,101
3	893000	Meters & House Regulators	526,572	443,257	969,829	391,067	278,091	669,158	135,505	165,166	300,671
3	894000	Other Equipment	1,006	23,669	24,675	954	14,849	15,803	52	8,820	8,872
TOTAL DISTRIBUTION OPERATING EXP			8,154,085	1,826,337	9,980,422	5,115,702	1,145,807	6,261,509	3,038,383	680,530	3,718,913
G-ADP	Depreciation		8,566,789	62,215	8,629,004	5,673,311	43,551	5,716,862	2,893,478	18,664	2,912,142
G-OTX	Taxes Other Than FIT		20,176,436	0	20,176,436	17,840,232	0	17,840,232	2,336,204	0	2,336,204
TOTAL DISTRIBUTION EXPENSES			36,897,310	1,888,552	38,785,862	28,629,245	1,189,358	29,818,603	8,268,065	699,194	8,967,259
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	291,998	291,998	0	194,497	194,497	0	97,501	97,501
2	902000	Meter Reading Expenses	1,348,547	7,534	1,356,081	1,209,797	5,018	1,214,815	138,750	2,516	141,266
G-903	903XXX	Customer Records & Collection Expenses	755,675	3,217,065	3,972,740	541,570	2,141,948	2,683,518	214,105	1,075,117	1,289,222
2	904000	Uncollectible Accounts	0	1,222,996	1,222,996	0	814,625	814,625	0	408,371	408,371
2	905000	Misc Customer Accounts	0	92,764	92,764	0	61,789	61,789	0	30,975	30,975
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,104,222	4,832,357	6,936,579	1,751,367	3,217,877	4,969,244	352,855	1,614,480	1,967,335
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	6,534,706	310,279	6,844,985	4,879,060	206,674	5,085,734	1,655,646	103,605	1,759,251
2	909000	Advertising	0	32,048	32,048	0	21,347	21,347	0	10,701	10,701
2	910000	Misc Customer Service & Info Exp	0	87,611	87,611	0	58,357	58,357	0	29,254	29,254
TOTAL CUSTOMER SERVICE & INFO EXP			6,534,706	429,938	6,964,644	4,879,060	286,378	5,165,438	1,655,646	143,560	1,799,206

GAS OPERATING STATEMENT For Twelve Months Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	8,224	408,888	417,112	0	272,356	272,356	8,224	136,532	144,756
2	913000	Advertising	526	71,499	72,025	526	47,625	48,151	0	23,874	23,874
2	916000	Miscellaneous Sales Expenses	131,305	3,887	135,192	130,185	2,589	132,774	1,120	1,298	2,418
		<b>TOTAL SALES EXPENSES</b>	<b>140,055</b>	<b>484,274</b>	<b>624,329</b>	<b>130,711</b>	<b>322,570</b>	<b>453,281</b>	<b>9,344</b>	<b>161,704</b>	<b>171,048</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	24,430	4,906,008	4,930,438	3,794	3,248,317	3,252,111	20,636	1,657,691	1,678,327
4	921000	Office Supplies & Expenses	31	979,487	979,518	31	648,528	648,559	0	330,959	330,959
4	922000	Admin. Expenses Transferred - Credit	0	-25,124	-25,124	0	-16,635	-16,635	0	-8,489	-8,489
4	923000	Outside Services Employed	419	2,981,719	2,982,138	0	1,974,226	1,974,226	419	1,007,493	1,007,912
4	924000	Property Insurance Premium	0	234,080	234,080	0	154,987	154,987	0	79,093	79,093
4	925XXX	Injuries and Damages	0	1,537,364	1,537,364	0	1,017,904	1,017,904	0	519,460	519,460
4	926XXX	Employee Pensions and Benefits	56,075	170,986	227,061	56,075	113,212	169,287	0	57,774	57,774
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	1,013,020	194,686	1,207,706	669,546	128,904	798,450	343,474	65,782	409,256
4	930000	Miscellaneous General Expenses	97,508	882,463	979,971	81,396	584,288	665,684	16,112	298,175	314,287
4	931000	Rents	17,745	135,451	153,196	16,998	89,683	106,681	747	45,768	46,515
4	935000	Maintenance of General Plant	218,468	1,475,214	1,693,682	118,123	976,754	1,094,877	100,345	498,460	598,805
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,427,696</b>	<b>13,472,334</b>	<b>14,900,030</b>	<b>945,963</b>	<b>8,920,168</b>	<b>9,866,131</b>	<b>481,733</b>	<b>4,552,166</b>	<b>5,033,899</b>
G-ADP		Depreciation	723,435	992,792	1,716,227	512,074	657,337	1,169,411	211,361	335,455	546,816
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	995,149	995,149	0	658,898	658,898	0	336,251	336,251
99	404X30	Amortization - Intangible Distribution Plant	8,474	0	8,474	4,649	0	4,649	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	-782,756	0	-782,756	-782,756	0	-782,756	0	0	0
99	407329	Decoupling Surcharge	498,362	0	498,362	498,362	0	498,362	0	0	0
G-OTX		Taxes Other than FIT	0	28,005	28,005	0	18,542	18,542	0	9,463	9,463
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>1,875,211</b>	<b>15,490,273</b>	<b>17,365,484</b>	<b>1,178,292</b>	<b>10,256,265</b>	<b>11,434,557</b>	<b>696,919</b>	<b>5,234,008</b>	<b>5,930,927</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>483,254,965</b>	<b>25,531,580</b>	<b>508,786,545</b>	<b>340,822,842</b>	<b>16,935,565</b>	<b>357,758,407</b>	<b>142,432,123</b>	<b>8,596,015</b>	<b>151,028,138</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>25,240,426</b>			<b>16,896,557</b>			<b>8,343,869</b>
G-FIT		FEDERAL INCOME TAX			-1,116,305			-435,326			-680,979
G-FIT		DEFERRED FEDERAL INCOME TAX			7,026,129			4,418,584			2,607,545
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-49,308			-30,624			-18,684
		<b>GAS NET OPERATING INCOME</b>			<b>19,379,910</b>			<b>12,943,923</b>			<b>6,435,987</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.609%	33.391%
G-ALL	3	Direct Distribution Operating Expense	100.000%	62.738%	37.262%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.000%	30.000%
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 January 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	-6,758,114	0	-6,758,114	-4,425,092	0	-4,425,092	-2,333,022	0	-2,333,022
99	805120	Gas Expense - Rate Deferrals	13,971,918	0	13,971,918	9,896,401	0	9,896,401	4,075,517	0	4,075,517
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	417,346,034	0	417,346,034	290,103,484	0	290,103,484	127,242,550	0	127,242,550
1	804001	Pipeline Demand Costs	20,829,431	0	20,829,431	14,799,877	0	14,799,877	6,029,554	0	6,029,554
99	804014	GTI Contributions	114,149	0	114,149	81,275	0	81,275	32,874	0	32,874
99	804017	Transaction Fees	119,048	0	119,048	82,534	0	82,534	36,514	0	36,514
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	1,078,430	0	1,078,430	760,820	0	760,820	317,610	0	317,610
6	804700	Off System Gas Purchases - Bookout	1,313,496	0	1,313,496	910,848	0	910,848	402,648	0	402,648
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			448,014,392	0	448,014,392	312,210,147	0	312,210,147	135,804,245	0	135,804,245

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	70.000%	30.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 3/17/2009

ALLOCATION OF ACCOUNT 1903 For Twelve Months Ended January 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	755,675	3,100,784	3,856,459	541,570	2,065,401	2,606,971	214,105	1,035,383	1,249,488
12	903920	Accts Rec Sold - Program Fees	0	29,736	29,736	0	19,575	19,575	0	10,161	10,161
12	903930	Accts Rec Sold - Maturity Yield Fees	0	86,545	86,545	0	56,972	56,972	0	29,573	29,573
Total			755,675	3,217,065	3,972,740	541,570	2,141,948	2,683,518	214,105	1,075,117	1,289,222

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.609%	33.391%
W-ALL	12	Net Gas Plant	100.000%	65.829%	34.171%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended January 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	534,026,971	374,654,964	159,372,007
G-OPS	Operating & Maintenance Expense	476,935,668	332,221,505	144,714,163
G-OPS	Book Depreciation & Amortization	11,473,841	7,555,706	3,918,135
G-OTX	Taxes Other than FIT	20,377,036	17,981,196	2,395,840
	Net Operating Income Before FIT	25,240,426	16,896,557	8,343,869
	Less: Interest Expense	9,279,321	6,101,596	3,177,725
G-SCM	Add: Schedule M Additions	11,411,773	8,355,148	3,056,625
G-SCM	Less: Schedule M Deductions	30,562,320	20,393,897	10,168,423
	Taxable Net Operating Income	-3,189,442	-1,243,788	-1,945,654
	Percent	35%	35%	35%
	Total Federal Income Tax	-1,116,305	-435,326	-680,979
G-DTE	Deferred FIT	7,026,129	4,418,584	2,607,545
99	411400 Amortized Investment Tax Credit	-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC	5,860,516	3,952,634	1,907,882
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



GAS SCHEDULE M ITEMS For Twelve Months Ended January 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)	9,298,698	2,459,537	11,758,235	6,190,034	1,650,066	7,840,100	3,108,664	809,471	3,918,135
12	997001	Contributions In Aid of Construction	0	176,738	176,738	0	116,345	116,345	0	60,393	60,393
2	997002	Injuries and Damages	0	1,111,321	1,111,321	0	740,240	740,240	0	371,081	371,081
12	997003	Salvage	0	-125,901	-125,901	0	-82,879	-82,879	0	-43,022	-43,022
4	997005	FAS106 Current Retiree Medical Accrual	0	-248,637	-248,637	0	-164,625	-164,625	0	-84,012	-84,012
6	997008	DSM Book Amortization	0	437,557	437,557	0	306,290	306,290	0	131,267	131,267
99	997010	Deferred Gas Credit and Refunds	7,222,220	0	7,222,220	5,479,726	0	5,479,726	1,742,494	0	1,742,494
4	997015	Airplane Lease Payments	0	57,856	57,856	0	38,307	38,307	0	19,549	19,549
12	997016	1992 Redemptions	0	599,772	599,772	0	394,824	394,824	0	204,948	204,948
4	997020	FAS87 Current Pension Accrual	0	-4,625,331	-4,625,331	0	-3,062,478	-3,062,478	0	-1,562,853	-1,562,853
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	-292,810	0	-292,810	-292,810	0	-292,810	0	0	0
12	997032	Interest Rate Swaps	0	-2,862,914	-2,862,914	0	-1,884,628	-1,884,628	0	-978,286	-978,286
99	997033	DSM Tariff Rider	-1,899,253	0	-1,899,253	-1,221,295	0	-1,221,295	-677,958	0	-677,958
4	997033	DSM Tariff Rider	0	-7	-7	0	-5	-5	0	-2	-2
1	997055	Deferred Gas Exchange	0	1,141,284	1,141,284	0	809,513	809,513	0	331,771	331,771
99	997065	Amortization of Unbilled Revenue Add-Ins	22,490	0	22,490	22,147	0	22,147	343	0	343
4	997066	Miscellaneous Schedule M Additions	0	-1,116,408	-1,116,408	0	-739,185	-739,185	0	-377,223	-377,223
		TOTAL SCHEDULE M ADDITIONS	14,406,906	-2,995,133	11,411,773	10,233,363	-1,878,215	8,355,148	4,173,543	-1,116,918	3,056,625
		Schedule M Deductions:									
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	30,496,956	30,496,956	0	20,350,619	20,350,619	0	10,146,337	10,146,337
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	30,562,320	30,562,320	0	20,393,897	20,393,897	0	10,168,423	10,168,423

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.609%	33.391%
G-ALL	3	Direct Distribution Operating Expense	100.000%	62.738%	37.262%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.000%	30.000%
G-ALL	11	Book Depreciation	100.000%	66.730%	33.270%
G-ALL	12	Net Gas Plant	100.000%	65.829%	34.171%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-DTE-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	8,869,384	5,886,610	2,982,774
99	410100	Deferred Federal Income Tax Exp	-1,933,149	-1,525,161	-407,988
		SUBTOTAL	<u>6,936,235</u>	<u>4,361,449</u>	<u>2,574,786</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	97,765	64,887	32,878
99	411100	Deferred Federal Income Tax Exp	-7,871	-7,752	-119
		SUBTOTAL	<u>89,894</u>	<u>57,135</u>	<u>32,759</u>
		Total Deferred Federal Income Tax Expense	<u><u>7,026,129</u></u>	<u><u>4,418,584</u></u>	<u><u>2,607,545</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.370%	33.630%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended January 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	261,759,132	173,537,999	88,221,133
	Interest Deduction for FIT Calculation	9,279,321	6,101,596	3,177,725
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 January 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	172,595	172,595	0	122,422	122,422	0	50,173	50,173
		DISTRIBUTION									
99	408110	State Excise Tax	8,687,551	0	8,687,551	8,687,551	0	8,687,551	0	0	0
99	408120	Municipal Occupation & License Tax	9,523,423	0	9,523,423	7,896,396	0	7,896,396	1,627,027	0	1,627,027
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	1,955,021	0	1,955,021	1,256,285	0	1,256,285	698,736	0	698,736
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	10,441	0	10,441	0	0	0	10,441	0	10,441
		TOTAL	20,176,436	0	20,176,436	17,840,232	0	17,840,232	2,336,204	0	2,336,204
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	28,005	28,005	0	18,542	18,542	0	9,463	9,463
		TOTAL TAXES OTHER THAN FIT	20,176,436	200,600	20,377,036	17,840,232	140,964	17,981,196	2,336,204	59,636	2,395,840
		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		172,595	34,463,930	11.955%	172,595	0	0.000%	0
G-ALL		Distribution	390,954,532		1,955,021	250,850,463	87.018%	1,256,285	140,104,069	98.149%	698,736
G-ALL		General	5,601,396		28,005	2,959,052	1.027%	14,827	2,642,344	1.851%	13,178
		TOTAL	431,019,858		2,155,621	288,273,445	100.000%	1,443,707	142,746,413	100.000%	711,914

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 January 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	39,047	456,946	249,449	25,853	275,302	168,450	13,194	181,644
4	303100	Misc Intangible Plant--Mainframe Software	0	2,796,910	2,796,910	0	1,851,862	1,851,862	0	945,048	945,048
4	303110	Misc Intangible Plant--PC Software	0	2,259,345	2,259,345	0	1,495,935	1,495,935	0	763,410	763,410
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,095,302	5,513,201	249,449	3,373,650	3,623,099	168,450	1,721,652	1,890,102
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,423	472,423	0	335,090	335,090	0	137,333	137,333
1	351XXX	Structures & Improvements	0	1,126,634	1,126,634	0	799,121	799,121	0	327,513	327,513
1	352XXX	Wells	0	12,973,089	12,973,089	0	9,201,812	9,201,812	0	3,771,277	3,771,277
1	353000	Lines	0	873,678	873,678	0	619,700	619,700	0	253,978	253,978
1	354000	Compressor Station Equipment	0	4,780,952	4,780,952	0	3,391,129	3,391,129	0	1,389,823	1,389,823
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	123,265	123,265	0	50,519	50,519
1	356000	Purification Equipment	0	407,617	407,617	0	289,123	289,123	0	118,494	118,494
1	357000	Other Equipment	0	1,714,456	1,714,456	0	1,216,064	1,216,064	0	498,392	498,392
TOTAL UNDERGROUND STORAGE PLANT			0	22,522,633	22,522,633	0	15,975,304	15,975,304	0	6,547,329	6,547,329
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land Easements	2,631	0	2,631	0	0	0	2,631	0	2,631
6	375000	Structures & Improvements	545,028	22,254	567,282	392,494	15,578	408,072	152,534	6,676	159,210
6	376000	Mains	183,133,251	2,512,521	185,645,772	117,140,133	1,758,765	118,898,898	65,993,118	753,756	66,746,874
6	378000	Measuring & Reg Station Equip-General	3,830,110	57,440	3,887,550	2,469,459	40,208	2,509,667	1,360,651	17,232	1,377,883
6	379000	Measuring & Reg Station Equip-City Gate	3,252,967	60,967	3,313,934	689,593	42,677	732,270	2,563,374	18,290	2,581,664
6	380000	Services	125,278,247	0	125,278,247	82,812,347	0	82,812,347	42,465,900	0	42,465,900
6	381000	Meters	46,605,258	0	46,605,258	34,603,051	0	34,603,051	12,002,207	0	12,002,207
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	2,495,866	0	2,495,866	1,962,902	0	1,962,902	532,964	0	532,964
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			365,228,328	2,653,182	367,881,510	240,130,279	1,857,228	241,987,507	125,098,049	795,954	125,894,003
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	190,630	436,086	626,716	98,830	288,737	387,567	91,800	147,349	239,149
4	390XXX	Structures & Improvements	2,022,785	6,342,866	8,365,651	1,178,256	4,199,675	5,377,931	844,529	2,143,191	2,987,720
4	391XXX	Office Furniture & Equipment	0	5,745,233	5,745,233	0	3,803,976	3,803,976	0	1,941,257	1,941,257
4	392XXX	Transportation Equipment	3,573,623	509,437	4,083,060	2,646,276	337,303	2,983,579	927,347	172,134	1,099,481
4	393000	Stores Equipment	163,426	129,672	293,098	113,692	85,857	199,549	49,734	43,815	93,549
4	394000	Tools, Shop & Garage Equipment	1,439,077	1,126,433	2,565,510	982,797	745,823	1,728,620	456,280	380,610	836,890
4	395000	Laboratory Equipment	238,201	494,663	732,864	179,669	327,521	507,190	58,532	167,142	225,674
4	396XXX	Power Operated Equipment	3,475,034	564,548	4,039,582	2,657,182	373,793	3,030,975	817,852	190,755	1,008,607

GAS UTILITY PLANT For Twelve Months Ended January 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
4	397XXX	Communications Equipment	888,413	3,488,228	4,376,641	486,662	2,309,591	2,796,253	401,751	1,178,637	1,580,388
4	398000	Miscellaneous Equipment	2,413	146,430	148,843	1,035	96,953	97,988	1,378	49,477	50,855
		TOTAL GENERAL PLANT	11,993,602	18,983,596	30,977,198	8,344,399	12,569,229	20,913,628	3,649,203	6,414,367	10,063,570
		TOTAL PLANT IN SERVICE	377,639,829	49,254,713	426,894,542	248,724,127	33,775,411	282,499,538	128,915,702	15,479,302	144,395,004
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	377,639,829	49,254,713	426,894,542	248,724,127	33,775,411	282,499,538	128,915,702	15,479,302	144,395,004
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,720,634	10,720,634	0	7,604,146	7,604,146	0	3,116,488	3,116,488
G-ADP	1119.X5	Distribution	122,202,526	887,479	123,090,005	80,927,986	621,235	81,549,221	41,274,540	266,244	41,540,784
G-ADP	1119.X6	General Plant - Non-Transportation	4,962,785	4,034,337	8,997,122	3,581,122	2,671,175	6,252,297	1,381,663	1,363,162	2,744,825
G-ADP	1119.X7	General Plant - Transportation	747,271	35,158	782,429	571,586	23,278	594,864	175,685	11,880	187,565
		TOTAL ACCUMULATED DEPRECIATION	127,912,582	15,677,608	143,590,190	85,080,694	10,919,834	96,000,528	42,831,888	4,757,774	47,589,662
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,204,729	2,204,729	0	1,459,773	1,459,773	0	744,956	744,956
99	111X30	Intangible Plant--Distribution Plant	56,789	0	56,789	30,837	0	30,837	25,952	0	25,952
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	18,707	18,707	0	12,386	12,386	0	6,321	6,321
		TOTAL ACCUMULATED AMORTIZATION	56,789	2,223,436	2,280,225	30,837	1,472,159	1,502,996	25,952	751,277	777,229
		NET GAS UTILITY PLANT	249,670,458	31,353,669	281,024,127	163,612,596	21,383,418	184,996,014	86,057,862	9,970,251	96,028,113

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%	70.000%	30.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-APL-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	249,670,458	31,353,669	281,024,127	163,612,596	21,383,418	184,996,014	86,057,862	9,970,251	96,028,113
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,205,172	-2,205,172	0	-1,451,643	-1,451,643	0	-753,529	-753,529
12	282900	Deferred F.I.T. - Plant In Service	0	-41,167,820	-41,167,820	0	-27,100,364	-27,100,364	0	-14,067,456	-14,067,456
12	190180	FAS 109 ITC	0	212,305	212,305	0	139,758	139,758	0	72,547	72,547
12	283850	Gas portion of Bond Redemptions	0	-867,888	-867,888	0	-571,322	-571,322	0	-296,566	-296,566
4	190850	Gain on Sale of General Office Bldg--GAS	0	78,172	78,172	0	51,758	51,758	0	26,414	26,414
99	190610	Contrib in Aid of Construction	1,367,752	0	1,367,752	962,913	0	962,913	404,839	0	404,839
		TOTAL ACCUM DEFERRED INCOME TAX	1,367,752	-43,950,403	-42,582,651	962,913	-28,931,813	-27,968,900	404,839	-15,018,590	-14,613,751
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	22,657,507	22,657,507	0	16,070,970	16,070,970	0	6,586,537	6,586,537
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	883,476	0	883,476	587,782	0	587,782	295,694	0	295,694
4	253850	Gain on Sale of General Office Building	0	-223,327	-223,327	0	-147,867	-147,867	0	-75,460	-75,460
		TOTAL OTHER ADJUSTMENTS	883,476	22,434,180	23,317,656	587,782	15,923,103	16,510,885	295,694	6,511,077	6,806,771
		NET RATE BASE	251,921,686	9,837,446	261,759,132	165,163,291	8,374,708	173,537,999	86,758,395	1,462,738	88,221,133

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	12	Net Gas Plant	100.000%	65.829%	34.171%
G-ALL	13	Net Gas General Plant	100.000%	66.359%	33.641%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended January 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	22,522,633	22,522,633	0	15,975,304	15,975,304	0	6,547,329	6,547,329
G-PLT	350XXX	Less Land and Land Rights	0	472,423	472,423	0	335,090	335,090	0	137,333	137,333
		Depreciable Underground Storage Plant	0	22,050,210	22,050,210	0	15,640,214	15,640,214	0	6,409,996	6,409,996
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		10,720,634	10,720,634	0			0		
	403X80	Depreciation Expense		407,161	407,161	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	10,720,634	10,720,634	0	7,604,146	7,604,146	0	3,116,488	3,116,488
1	403X80	Depreciation Expense	0	407,161	407,161	0	288,799	288,799	0	118,362	118,362
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	365,228,328	2,653,182	367,881,510	240,130,279	1,857,228	241,987,507	125,098,049	795,954	125,894,003
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	365,143,358	2,653,182	367,796,540	240,069,979	1,857,228	241,927,207	125,073,379	795,954	125,869,333
		Percentage		0.721%	100.000%		65.747%			33.532%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		887,479	123,090,005	80,927,986			41,274,540		
	403X50	Depreciation Expense		62,215	8,629,004	5,673,311			2,893,478		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	122,202,526	887,479	123,090,005	80,927,986	621,235	81,549,221	41,274,540	266,244	41,540,784
6	403X50	Depreciation Expense	8,566,789	62,215	8,629,004	5,673,311	43,551	5,716,862	2,893,478	18,664	2,912,142
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	11,993,602	18,983,596	30,977,198	8,344,399	12,569,229	20,913,628	3,649,203	6,414,367	10,063,570
G-PLT	389XXX	Less Land and Land Rights	190,630	436,086	626,716	98,830	288,737	387,567	91,800	147,349	239,149
G-PLT	392XXX	Less Transportation	3,573,623	509,437	4,083,060	2,646,276	337,303	2,983,579	927,347	172,134	1,099,481
		Depreciable Non-Transport Genl Plant	8,229,349	18,038,073	26,267,422	5,599,293	11,943,189	17,542,482	2,630,056	6,094,884	8,724,940
		Percentage		68.671%	100.000%		21.316%			10.013%	



GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	108X06	Accum Depr--Gas General Plant		4,034,337	5,874,877	1,252,289			588,251		
	108X06	Accum Depr--Gas General Plant - Direct	3,122,245		3,122,245	2,328,833			793,412		
	403X60	Depreciation Expense		989,969	1,441,612	307,294			144,349		
	403X60	Depreciation Expense (Direct)	251,990		251,990	190,117			61,873		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	4,962,785	4,034,337	8,997,122	3,581,122	2,671,175	6,252,297	1,381,663	1,363,162	2,744,825
4	403X60	Depreciation Expense	703,633	989,969	1,693,602	497,411	655,468	1,152,879	206,222	334,501	540,723
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	3,573,623	509,437	4,083,060	2,646,276	337,303	2,983,579	927,347	172,134	1,099,481
		Percentage		12.477%	100.000%	64.811%			22.712%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		35,158	281,780	182,624			63,998		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	500,649		500,649	388,962			111,687		
	403X70	Depreciation Expense		2,823	22,625	14,663			5,139		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	747,271	35,158	782,429	571,586	23,278	594,864	175,685	11,880	187,565
4	403X70	Depreciation Expense	19,802	2,823	22,625	14,663	1,869	16,532	5,139	954	6,093
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%			70.000%			30.000%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended January 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	2,905,694	2,093,378	562,136	250,180
8			Utility 8	0	0	0	0
9			Utility 9	10,107	7,985	2,122	0
			TOTAL	<u>2,915,801</u>	<u>2,101,363</u>	<u>564,258</u>	<u>250,180</u>
7	404X32	PC Software	Utility 7	1,715,895	1,236,199	331,957	147,739
8			Utility 8	141,160	0	97,372	43,788
9			Utility 9	0	0	0	0
			TOTAL	<u>1,857,055</u>	<u>1,236,199</u>	<u>429,329</u>	<u>191,527</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 January 31, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	5,842,736	4,209,341	1,130,336	503,060
8	Utility 8	113,191	0	78,079	35,112
9	Utility 9	910,446	719,289	191,157	0
		<u>6,866,373</u>	<u>4,928,630</u>	<u>1,399,572</u>	<u>538,172</u>
7	403X70 Utility 7	1,897	1,367	367	163
8	Utility 8	0	0	0	0
9	Utility 9	12,289	9,709	2,580	0
TOTAL ACCOUNT 403		<u>14,186</u>	<u>11,076</u>	<u>2,947</u>	<u>163</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 January 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	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 2	260,130	0	0	0	0	0	0	0	0	260,130	0	260,130
7	Utility 7	1,968,200	0	0	1,417,970	1,417,970	0	0	380,768	380,768	0	169,462	169,462
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9	Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9	Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>3,524,415</b>	<b>371,881</b>	<b>447,332</b>	<b>1,648,894</b>	<b>2,468,107</b>	<b>98,830</b>	<b>91,800</b>	<b>436,086</b>	<b>626,716</b>	<b>260,130</b>	<b>169,462</b>	<b>429,592</b>
	390XXX Structures & Improvements												
99	Utility 0	2,157,538	439,636	1,119,450	598,452	2,157,538	0	0	0	0	0	0	0
99	Utility 1	850,477	0	0	0	0	850,477	0	0	850,477	0	0	0
99	Utility 2	2,710,284	0	0	0	0	0	0	0	0	2,710,284	0	2,710,284
7	Utility 7	29,021,233	0	0	20,908,057	20,908,057	0	0	5,614,448	5,614,448	0	2,498,728	2,498,728
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	1,561,149	1,233,370	0	0	1,233,370	327,779	0	0	327,779	0	0	0
9	Utility 9 - Idaho	4,022,333	0	3,177,804	0	3,177,804	0	844,529	0	844,529	0	0	0
9	Utility 9 - Allocated	3,469,320	0	0	2,740,902	2,740,902	0	0	728,418	728,418	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>43,792,334</b>	<b>1,673,006</b>	<b>4,297,254</b>	<b>24,247,411</b>	<b>30,217,671</b>	<b>1,178,256</b>	<b>844,529</b>	<b>6,342,866</b>	<b>8,365,651</b>	<b>2,710,284</b>	<b>2,498,728</b>	<b>5,209,012</b>
	391XXX Office Furniture & Equipment												
99	Utility 0	709,429	0	0	709,429	709,429	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	28,346,365	0	0	20,421,855	20,421,855	0	0	5,483,888	5,483,888	0	2,440,622	2,440,622
8	Utility 8	378,871	0	0	0	0	0	0	261,345	261,345	0	117,526	117,526
9	Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>29,434,665</b>	<b>0</b>	<b>0</b>	<b>21,131,284</b>	<b>21,131,284</b>	<b>0</b>	<b>0</b>	<b>5,745,233</b>	<b>5,745,233</b>	<b>0</b>	<b>2,558,148</b>	<b>2,558,148</b>
	392XXX Transportation Equipment												
99	Utility 0	8,816,724	3,711,923	1,375,165	3,729,636	8,816,724	0	0	0	0	0	0	0
99	Utility 1	3,677,200	0	0	0	0	2,490,720	830,233	356,247	3,677,200	0	0	0
99	Utility 2	1,668,535	0	0	0	0	0	0	0	0	1,668,535	0	1,668,535
7	Utility 7	108,298	0	0	78,022	78,022	0	0	20,951	20,951	0	9,324	9,324
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	740,882	585,326	0	0	585,326	155,556	0	0	155,556	0	0	0
9	Utility 9 - Idaho	462,537	0	365,423	0	365,423	0	97,114	0	97,114	0	0	0
9	Utility 9 - Allocated	629,829	0	0	497,590	497,590	0	0	132,239	132,239	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>16,104,005</b>	<b>4,297,249</b>	<b>1,740,588</b>	<b>4,305,248</b>	<b>10,343,085</b>	<b>2,646,276</b>	<b>927,347</b>	<b>509,437</b>	<b>4,083,060</b>	<b>1,668,535</b>	<b>9,324</b>	<b>1,677,859</b>

COMMON GENERAL PLANT For Twelve Months Ended January 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	350,744	20,551	28,215	301,978	350,744	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	55,771	0	0	0	0	0	0	0	0	55,771	0	55,771
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	140,127	110,706	0	0	110,706	29,421	0	0	29,421	0	0	0
9		Utility 9 - Idaho	236,875	0	187,141	0	187,141	0	49,734	0	49,734	0	0	0
9		Utility 9 - Allocated	617,602	0	0	487,930	487,930	0	0	129,672	129,672	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,485,390</b>	<b>131,257</b>	<b>215,356</b>	<b>789,908</b>	<b>1,136,521</b>	<b>113,692</b>	<b>49,734</b>	<b>129,672</b>	<b>293,098</b>	<b>55,771</b>	<b>0</b>	<b>55,771</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,350,921	1,289,918	438,767	1,622,236	3,350,921	0	0	0	0	0	0	0
99		Utility 1	1,855,457	0	0	0	0	973,423	454,274	427,760	1,855,457	0	0	0
99		Utility 2	985,227	0	0	0	0	0	0	0	0	985,227	0	985,227
7		Utility 7	1,378,467	0	0	993,103	993,103	0	0	266,678	266,678	0	118,686	118,686
8		Utility 8	541,244	0	0	0	0	0	0	373,350	373,350	0	167,894	167,894
9		Utility 9 - Wa	44,645	35,271	0	0	35,271	9,374	0	0	9,374	0	0	0
9		Utility 9 - Idaho	9,556	0	7,550	0	7,550	0	2,006	0	2,006	0	0	0
9		Utility 9 - Allocated	279,315	0	0	220,670	220,670	0	0	58,645	58,645	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>8,444,832</b>	<b>1,325,189</b>	<b>446,317</b>	<b>2,836,009</b>	<b>4,607,515</b>	<b>982,797</b>	<b>456,280</b>	<b>1,126,433</b>	<b>2,565,510</b>	<b>985,227</b>	<b>286,580</b>	<b>1,271,807</b>
	395000	Laboratory Equipment												
99		Utility 0	2,868,039	342,355	291,143	2,234,541	2,868,039	0	0	0	0	0	0	0
99		Utility 1	523,723	0	0	0	0	170,433	55,584	297,706	523,723	0	0	0
99		Utility 2	334,680	0	0	0	0	0	0	0	0	334,680	0	334,680
7		Utility 7	255,603	0	0	184,147	184,147	0	0	49,449	49,449	0	22,007	22,007
8		Utility 8	16,173	0	0	0	0	0	0	11,156	11,156	0	5,017	5,017
9		Utility 9 - Wa	43,989	34,753	0	0	34,753	9,236	0	0	9,236	0	0	0
9		Utility 9 - Idaho	14,042	0	11,094	0	11,094	0	2,948	0	2,948	0	0	0
9		Utility 9 - Allocated	649,419	0	0	513,067	513,067	0	0	136,352	136,352	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,705,668</b>	<b>377,108</b>	<b>302,237</b>	<b>2,931,755</b>	<b>3,611,100</b>	<b>179,669</b>	<b>58,532</b>	<b>494,663</b>	<b>732,864</b>	<b>334,680</b>	<b>27,024</b>	<b>361,704</b>
	396XXX	Power Operated Equipment												
99		Utility 0	21,520,657	10,227,885	5,680,746	5,612,026	21,520,657	0	0	0	0	0	0	0
99		Utility 1	3,718,528	0	0	0	0	2,587,352	763,032	368,144	3,718,528	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	332,585	262,755	0	0	262,755	69,830	0	0	69,830	0	0	0
9		Utility 9 - Idaho	261,098	0	206,278	0	206,278	0	54,820	0	54,820	0	0	0
9		Utility 9 - Allocated	424,939	0	0	335,719	335,719	0	0	89,220	89,220	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>26,855,677</b>	<b>10,490,640</b>	<b>5,887,024</b>	<b>6,346,895</b>	<b>22,724,559</b>	<b>2,657,182</b>	<b>817,852</b>	<b>564,548</b>	<b>4,039,582</b>	<b>43,834</b>	<b>47,702</b>	<b>91,536</b>

COMMON GENERAL PLANT For Twelve Months Ended January 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	34,867,139	4,801,531	1,882,864	28,182,744	34,867,139	0	0	0	0	0	0	0
99		Utility 1	675,935	0	0	0	0	392,056	283,879	0	675,935	0	0	0
99		Utility 2	482,613	0	0	0	0	0	0	0	0	482,613	0	482,613
7		Utility 7	6,659,495	0	0	4,797,767	4,797,767	0	0	1,288,346	1,288,346	0	573,383	573,383
8		Utility 8	942,691	0	0	0	0	0	0	650,268	650,268	0	292,423	292,423
9		Utility 9 - Wa	450,589	355,983	0	0	355,983	94,606	0	0	94,606	0	0	0
9		Utility 9 - Idaho	561,402	0	443,530	0	443,530	0	117,872	0	117,872	0	0	0
9		Utility 9 - Allocated	7,380,521	0	0	5,830,907	5,830,907	0	0	1,549,614	1,549,614	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>52,020,385</b>	<b>5,157,514</b>	<b>2,326,394</b>	<b>38,811,418</b>	<b>46,295,326</b>	<b>486,662</b>	<b>401,751</b>	<b>3,488,228</b>	<b>4,376,641</b>	<b>482,613</b>	<b>865,806</b>	<b>1,348,419</b>
	398000	Miscellaneous Equipment												
99		Utility 0	3,749	0	2,724	1,025	3,749	0	0	0	0	0	0	0
99		Utility 1	27,416	0	0	0	0	0	0	27,416	27,416	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	605,079	0	0	435,923	435,923	0	0	117,059	117,059	0	52,097	52,097
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	4,931	3,896	0	0	3,896	1,035	0	0	1,035	0	0	0
9		Utility 9 - Idaho	6,563	0	5,185	0	5,185	0	1,378	0	1,378	0	0	0
9		Utility 9 - Allocated	9,311	0	0	7,356	7,356	0	0	1,955	1,955	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>657,049</b>	<b>3,896</b>	<b>7,909</b>	<b>444,304</b>	<b>456,109</b>	<b>1,035</b>	<b>1,378</b>	<b>146,430</b>	<b>148,843</b>	<b>0</b>	<b>52,097</b>	<b>52,097</b>
		<b>TOTAL GENERAL PLANT</b>	<b>187,024,420</b>	<b>23,827,740</b>	<b>15,670,411</b>	<b>103,493,126</b>	<b>142,991,277</b>	<b>8,344,399</b>	<b>3,649,203</b>	<b>18,983,596</b>	<b>30,977,198</b>	<b>6,541,074</b>	<b>6,514,871</b>	<b>13,055,945</b>

ALLOCATION RATIOS:

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

## RESULTS OF OPERATIONS

## AVISTA UTILITIES

RUN DATE: 3/17/2009

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended January 31, 2009 Average of Monthly Averages Basis			Report ID: C-ADP-12A		Total Gas North	Total Oregon Gas
Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	38,161,076	38,161,076	0	0
99	108X06	Utility 1 - Allocated	701,491	0	701,491	0
99	108X06	Utility 1 - Washington	2,328,833	0	2,328,833	0
99	108X06	Utility 1 - Idaho	793,412	0	793,412	0
99	108X06	Utility 2	1,772,618	0	0	1,772,618
7	108X06	Utility 7	9,121,881	6,571,768	1,764,719	785,394
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-333,792	-240,477	-64,575	-28,739
8	108X06	Utility 8	705,000	0	486,309	218,691
9	108X06	Utility 9	14,226,202	11,239,269	2,986,933	0
Total			67,476,721	55,731,636	8,997,122	2,747,964
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,753,525	5,753,525	0	0
99	108X07	Utility 1 - Allocated	139,250	0	139,250	0
99	108X07	Utility 1 - Washington	388,962	0	388,962	0
99	108X07	Utility 1 - Idaho	111,687	0	111,687	0
99	108X07	Utility 2	864,492	0	0	864,492
7	108X07	Utility 7	24,442	17,609	4,729	2,104
9	108X07	Utility 9	656,320	518,519	137,801	0
Total			7,938,678	6,289,653	782,429	866,596

## 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 January 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total	
	303000	Intangible Plant													
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	185,972	0	0	146,925	146,925	0	0	39,047	39,047	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>603,871</b>	<b>0</b>	<b>0</b>	<b>146,925</b>	<b>146,925</b>	<b>249,449</b>	<b>168,450</b>	<b>39,047</b>	<b>456,946</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	398,195	0	0	398,195	398,195	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440	0
7		Utility 7	14,457,303	0	0	10,415,619	10,415,619	0	0	2,796,910	2,796,910	0	1,244,774	1,244,774	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>14,901,938</b>	<b>0</b>	<b>0</b>	<b>10,813,814</b>	<b>10,813,814</b>	<b>0</b>	<b>0</b>	<b>2,796,910</b>	<b>2,796,910</b>	<b>46,440</b>	<b>1,244,774</b>	<b>1,291,214</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	1,096,852	0	0	1,096,852	1,096,852	0	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	9,115,390	0	0	6,567,092	6,567,092	0	0	1,763,463	1,763,463	0	784,835	784,835	0
8		Utility 8	707,555	0	0	0	0	0	0	488,071	488,071	0	219,484	219,484	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,927,608</b>	<b>0</b>	<b>0</b>	<b>7,663,944</b>	<b>7,663,944</b>	<b>0</b>	<b>0</b>	<b>2,259,345</b>	<b>2,259,345</b>	<b>0</b>	<b>1,004,319</b>	<b>1,004,319</b>	<b>0</b>
	303120	Misc Intangible Plant-- Leased PC Software													
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>		<b>26,433,417</b>	<b>0</b>	<b>0</b>	<b>18,624,683</b>	<b>18,624,683</b>	<b>249,449</b>	<b>168,450</b>	<b>5,095,302</b>	<b>5,513,201</b>	<b>46,440</b>	<b>2,249,093</b>	<b>2,295,533</b>	<b>0</b>

ALLOCATION RATIOS:

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



ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended January 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	763,449	763,449	0	0
99		Utility 1	3,189	0	3,189	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	10,449	0	0	10,449
99		Utility 2 - California	0	0	0	0
7		Utility 7	9,646,638	6,949,824	1,866,239	830,576
8		Utility 8	486,085	0	335,301	150,784
		<b>Total</b>	<b>10,909,810</b>	<b>7,713,273</b>	<b>2,204,729</b>	<b>991,809</b>
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	87,654	63,149	16,958	7,547
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
		<b>Total</b>	<b>95,986</b>	<b>69,732</b>	<b>18,707</b>	<b>7,547</b>

ALLOCATION RATIOS:

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

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE For Twelve Months Ended January 31, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	2,796,910	2,796,910	0	1,851,862	1,851,862	0	945,048	945,048
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,259,345	2,259,345	0	1,495,935	1,495,935	0	763,410	763,410
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,056,255	5,056,255	0	3,347,797	3,347,797	0	1,708,458	1,708,458
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,204,729	2,204,729	0			0		
	404X3X	Amortization Expense		995,149	995,149	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,204,729	2,204,729	0	1,459,773	1,459,773	0	744,956	744,956
4	404X3X	Amortization Expense	0	995,149	995,149	0	658,898	658,898	0	336,251	336,251
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 January 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	-9,683,127	-6,976,112	-1,873,298	-833,717
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,580,654	-1,248,780	-331,874	0
Total			<u>-11,263,781</u>	<u>-8,224,892</u>	<u>-2,205,172</u>	<u>-833,717</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%