

GAS RATE OF RETURN For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	16,464,971	10,451,931	6,013,040
		Adjustments			
		Adjusted Gas Net Operating Income	16,464,971	10,451,931	6,013,040
G-APL		Gas Net Adjusted Rate Base	271,890,056	179,104,643	92,785,413
		RATE OF RETURN	6.056%	5.836%	6.481%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 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	4/30/2009	217,623	144,885	72,738
		Percent		100.000%	66.576%	33.424%
3	G-OPS	Direct Distribution Operating Expense		8,389,982	5,463,241	2,926,741
		Percent		100.000%	65.116%	34.884%
Jurisdictional Four Factor Allocator - Direct Method						
Allocation Rate Calculation - Updated 12/31/2008						
Direct O & M						
		Amount: Accounts 798 - 894		4,166,551	2,636,902	1,529,649
		Amount: Accounts 901 - 935		2,274,967	1,710,968	563,999
		Total		6,441,518	4,347,870	2,093,648
		Percentage		100.000%	67.498%	32.502%
Direct Labor						
		Amount: Accounts 798 - 894		3,754,959	2,336,399	1,418,560
		Amount: Accounts 901 - 935		1,364,719	1,095,891	268,828
		Total		5,119,678	3,432,290	1,687,388
		Percentage		100.000%	67.041%	32.959%
Total Number of Customers						
		Percentage		218,921	145,664	73,257
				100.000%	66.537%	33.463%
Total Direct Plant						
		Percentage		270,603,379	172,560,521	98,042,858
				100.000%	63.769%	36.231%
Total Four Factor Allocators						
4		Percent		400.000%	264.845%	135.155%
				100.000%	66.211%	33.789%
Underground Storage & Dist Plant						
				System	Washington	Idaho
	G-PLT	Underground Storage		25,539,375	18,115,079	7,424,296
	G-PLT	Distribution		376,917,787	245,816,598	131,101,189
		Total Underground Storage/Dist Plant		402,457,162	263,931,677	138,525,485
5		Percent		100.000%	65.580%	34.420%
6	Input	Actual Therms Purchased	4/30/2009	267,670,474	188,551,495	79,118,979
		Percent		100.000%	70.442%	29.558%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 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			
	<b>Total</b>		<b>85,227,103</b>	<b>65,894,285</b>	<b>13,928,742</b>	<b>5,404,076</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>77.316%</b>	<b>16.343%</b>	<b>6.341%</b>
	Direct Labor Accts 500 - 894		50,188,967	40,116,964	6,770,556	3,301,447
	Direct Labor Accts 901 - 935		4,484,444	3,094,527	399,705	990,212
	Direct O & M Accts 901 - 905 Utility 9 Only		2,750,127	1,700,596	1,049,531	XXXXXX
	<b>Total</b>		<b>57,423,538</b>	<b>44,912,087</b>	<b>8,219,792</b>	<b>4,291,659</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>78.212%</b>	<b>14.314%</b>	<b>7.474%</b>
	Number of Customers at 12/31/08		668,976	354,732	218,921	95,323
	<b>Percentage</b>		<b>100.000%</b>	<b>53.026%</b>	<b>32.725%</b>	<b>14.249%</b>
	Net Direct Plant		2,118,092,894	1,686,448,103	296,578,331	135,066,460
	<b>Percentage</b>		<b>100.000%</b>	<b>79.621%</b>	<b>14.002%</b>	<b>6.377%</b>
	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>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>72.047%</b>	<b>27.953%</b>
	Direct Labor Accts 580 - 894		10,072,003	0	6,770,556	3,301,447
	Direct Labor Accts 901 - 935		1,389,917	0	399,705	990,212
	Direct O & M Accts 901 - 905 Utility 9 Only		1,049,531	0	1,049,531	XXXXXX
	<b>Total</b>		<b>12,511,451</b>	<b>0</b>	<b>8,219,792</b>	<b>4,291,659</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>65.698%</b>	<b>34.302%</b>
	Number of Customers at 12/31/08		314,244	0	218,921	95,323
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.666%</b>	<b>30.334%</b>
	Net Direct Plant		427,362,633	0	292,786,064	134,576,569
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.510%</b>	<b>31.490%</b>
	Total Percentages		400.000%	0.000%	275.921%	124.079%
8	Average (GD AA)		100.000%	0.000%	68.980%	31.020%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		41,936,948	38,956,355	2,980,593	0
	Direct O & M Accts 901 - 935		35,165,766	25,255,770	9,909,996	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>77,102,714</b>	<b>64,212,125</b>	<b>12,890,589</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>83.281%</b>	<b>16.719%</b>	<b>0.000%</b>
	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>
	<b>Percentage</b>		<b>100.000%</b>	<b>85.768%</b>	<b>14.232%</b>	<b>0.000%</b>
	Number of Customers at 12/31/08		573,653	354,732	218,921	0
	<b>Percentage</b>		<b>100.000%</b>	<b>61.837%</b>	<b>38.163%</b>	<b>0.000%</b>
	Net Direct Plant		1,969,063,721	1,676,277,657	292,786,064	0
	<b>Percentage</b>		<b>100.000%</b>	<b>85.131%</b>	<b>14.869%</b>	<b>0.000%</b>
	Total Percentages		400.000%	316.017%	83.983%	0.000%
9	Average (CD AN/ID/WA)		100.000%	79.004%	20.996%	0.000%
			<b>System</b>	<b>Washington</b>	<b>Idaho</b>	
10	Actual Annual Throughput	12/31/2008	382,838,600	257,352,440	125,486,160	
	<b>Percent</b>		<b>100.000%</b>	<b>67.222%</b>	<b>32.778%</b>	
11	G-OPS Book Depreciation		11,072,151	7,330,215	3,741,936	
	<b>Percent</b>		<b>100.000%</b>	<b>66.204%</b>	<b>33.796%</b>	
12	G-PLT Net Gas Plant		292,096,202	190,938,868	101,157,334	
	<b>Percent</b>		<b>100.000%</b>	<b>65.368%</b>	<b>34.632%</b>	
13	G-PLT Net Gas General Plant		22,157,490	14,610,338	7,547,152	
	<b>Percent</b>		<b>100.000%</b>	<b>65.939%</b>	<b>34.061%</b>	
14	G-SCM Net Allocated Schedule M's		-30,912,521	-20,447,170	-10,465,351	
	<b>Percent</b>		<b>100.000%</b>	<b>66.145%</b>	<b>33.855%</b>	
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	<b>Washington</b>	<b>Idaho</b>		
Input	Underground Storage		34,463,930			
Input	Distribution		250,850,463	140,104,069		
Input	General		2,959,052	2,642,344		
Input	<b>TOTAL</b>		<b>288,273,445</b>	<b>142,746,413</b>		

GAS OPERATING STATEMENT For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	198,573,058	0	198,573,058	139,254,373	0	139,254,373	59,318,685	0	59,318,685
99	4812XX	Commercial - Firm & Interruptible	109,821,475	0	109,821,475	79,084,980	0	79,084,980	30,736,495	0	30,736,495
99	4813XX	Industrial-Firm	6,058,858	0	6,058,858	3,839,727	0	3,839,727	2,219,131	0	2,219,131
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-2,740,621	0	-2,740,621	-1,958,893	0	-1,958,893	-781,728	0	-781,728
99	484000	Interdepartmental Revenue	568,638	0	568,638	512,549	0	512,549	56,089	0	56,089
TOTAL SALES TO ULTIMATE CUSTOMERS			312,281,408	0	312,281,408	220,732,736	0	220,732,736	91,548,672	0	91,548,672
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	190,827,026	0	190,827,026	132,071,209	0	132,071,209	58,755,817	0	58,755,817
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	35,772	0	35,772	21,299	0	21,299	14,473	0	14,473
99	489300	Transportation For Others	3,957,573	0	3,957,573	3,449,473	0	3,449,473	508,100	0	508,100
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	14,766	0	14,766	14,766	0	14,766	0	0	0
1	495000	Other Gas Revenues	5,733,166	102,902	5,836,068	4,053,505	72,988	4,126,493	1,679,661	29,914	1,709,575
TOTAL OTHER OPERATING REVENUES			200,568,303	102,902	200,671,205	139,610,252	72,988	139,683,240	60,958,051	29,914	60,987,965
TOTAL GAS REVENUES			512,849,711	102,902	512,952,613	360,342,988	72,988	360,415,976	152,506,723	29,914	152,536,637
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	415,795,866	0	415,795,866	290,196,554	0	290,196,554	125,599,312	0	125,599,312
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	-3,475,587	0	-3,475,587	-1,234,852	0	-1,234,852	-2,240,735	0	-2,240,735
6	811000	Gas Used for Products Extraction	-1,198,363	0	-1,198,363	-832,487	0	-832,487	-365,876	0	-365,876
10	813000	Other Gas Expenses	0	1,184,920	1,184,920	0	796,527	796,527	0	388,393	388,393
TOTAL PRODUCTION EXPENSES			411,121,916	1,184,920	412,306,836	288,129,215	796,527	288,925,742	122,992,701	388,393	123,381,094
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	13,665	13,665	0	9,693	9,693	0	3,972	3,972
1	824000	Other Expenses	0	335,278	335,278	0	237,813	237,813	0	97,465	97,465
1	837000	Other Equipment	0	297,822	297,822	0	211,245	211,245	0	86,577	86,577
TOTAL UNDERGROUND STORAGE OP. EXP			0	646,765	646,765	0	458,751	458,751	0	188,014	188,014
G-ADP		Depreciation Expense	0	461,460	461,460	0	327,314	327,314	0	134,146	134,146
1	404X40	Amortization Expense	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	160,730	160,730	0	114,006	114,006	0	46,724	46,724
TOTAL UNDERGROUND STORAGE EXP			0	1,269,182	1,269,182	0	900,232	900,232	0	368,950	368,950

GAS OPERATING STATEMENT For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	207,083	410,499	617,582	133,220	267,301	400,521	73,863	143,198	217,061
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,609,709	168,418	1,778,127	1,110,008	109,667	1,219,675	499,701	58,751	558,452
3	875000	Measuring & Reg Sta Exp-General	131,200	0	131,200	64,220	0	64,220	66,980	0	66,980
3	876000	Measuring & Reg Sta Exp-Industrial	6,674	0	6,674	4,873	0	4,873	1,801	0	1,801
3	877000	Measuring & Reg Sta Exp-City Gate	231,150	0	231,150	147,039	0	147,039	84,111	0	84,111
3	878000	Meter & House Regulator Expenses	1,135,420	0	1,135,420	626,097	0	626,097	509,323	0	509,323
3	879000	Customer Installation Expenses	1,393,008	26,629	1,419,637	825,563	17,340	842,903	567,445	9,289	576,734
3	880000	Other Expenses	1,058,308	526,461	1,584,769	708,254	342,810	1,051,064	350,054	183,651	533,705
3	881000	Rents	1,050	23,459	24,509	60	15,276	15,336	990	8,183	9,173
MAINTENANCE											
3	885000	Supervision & Engineering	85,783	0	85,783	65,846	0	65,846	19,937	0	19,937
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	1,169,095	604	1,169,699	1,003,256	393	1,003,649	165,839	211	166,050
3	889000	Measuring & Reg Sta Exp-General	151,037	19,394	170,431	90,785	12,629	103,414	60,252	6,765	67,017
3	890000	Measuring & Reg Sta Exp-Industrial	140,955	57,204	198,159	49,338	37,249	86,587	91,617	19,955	111,572
3	891000	Measuring & Reg Sta Exp-City Gate	39,212	0	39,212	20,254	0	20,254	18,958	0	18,958
3	892000	Services	521,815	187,974	709,789	239,757	122,401	362,158	282,058	65,573	347,631
3	893000	Meters & House Regulators	507,538	465,751	973,289	373,778	303,278	677,056	133,760	162,473	296,233
3	894000	Other Equipment	945	19,262	20,207	893	12,543	13,436	52	6,719	6,771
TOTAL DISTRIBUTION OPERATING EXP			8,389,982	1,905,655	10,295,637	5,463,241	1,240,887	6,704,128	2,926,741	664,768	3,591,509
G-ADP		Depreciation	8,783,425	62,274	8,845,699	5,765,538	43,867	5,809,405	3,017,887	18,407	3,036,294
G-OTX		Taxes Other Than FIT	20,090,067	0	20,090,067	17,656,329	0	17,656,329	2,433,738	0	2,433,738
TOTAL DISTRIBUTION EXPENSES			37,263,474	1,967,929	39,231,403	28,885,108	1,284,754	30,169,862	8,378,366	683,175	9,061,541
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	311,120	311,120	0	207,131	207,131	0	103,989	103,989
2	902000	Meter Reading Expenses	1,400,359	19,082	1,419,441	1,235,098	12,704	1,247,802	165,261	6,378	171,639
G-903	903XXX	Customer Records & Collection Expenses	864,135	3,389,532	4,253,667	637,796	2,255,211	2,893,007	226,339	1,134,321	1,360,660
2	904000	Uncollectible Accounts	0	1,321,692	1,321,692	0	879,930	879,930	0	441,762	441,762
2	905000	Misc Customer Accounts	0	95,290	95,290	0	63,440	63,440	0	31,850	31,850
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,264,494	5,136,716	7,401,210	1,872,894	3,418,416	5,291,310	391,600	1,718,300	2,109,900
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	7,448,308	313,949	7,762,257	5,819,545	209,015	6,028,560	1,628,763	104,934	1,733,697
2	909000	Advertising	0	41,566	41,566	0	27,673	27,673	0	13,893	13,893
2	910000	Misc Customer Service & Info Exp	0	83,275	83,275	0	55,441	55,441	0	27,834	27,834
TOTAL CUSTOMER SERVICE & INFO EXP			7,448,308	438,790	7,887,098	5,819,545	292,129	6,111,674	1,628,763	146,661	1,775,424

GAS OPERATING STATEMENT For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	6,300	342,955	349,255	0	228,326	228,326	6,300	114,629	120,929
2	913000	Advertising	1,882	50,929	52,811	1,882	33,906	35,788	0	17,023	17,023
2	916000	Miscellaneous Sales Expenses	134,782	13,554	148,336	131,158	9,024	140,182	3,624	4,530	8,154
TOTAL SALES EXPENSES			142,964	407,438	550,402	133,040	271,256	404,296	9,924	136,182	146,106
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	28,660	5,120,408	5,149,068	4,242	3,390,273	3,394,515	24,418	1,730,135	1,754,553
4	921000	Office Supplies & Expenses	31	1,020,843	1,020,874	31	675,910	675,941	0	344,933	344,933
4	922000	Admin. Expenses Transferred - Credit	0	-26,874	-26,874	0	-17,794	-17,794	0	-9,080	-9,080
4	923000	Outside Services Employed	384	2,940,464	2,940,848	0	1,946,911	1,946,911	384	993,553	993,937
4	924000	Property Insurance Premium	0	248,870	248,870	0	164,779	164,779	0	84,091	84,091
4	925XXX	Injuries and Damages	0	1,559,895	1,559,895	0	1,032,822	1,032,822	0	527,073	527,073
4	926XXX	Employee Pensions and Benefits	56,245	172,831	229,076	56,245	114,433	170,678	0	58,398	58,398
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	1,006,124	203,054	1,209,178	669,173	134,444	803,617	336,951	68,610	405,561
4	930000	Miscellaneous General Expenses	100,754	888,510	989,264	86,367	588,291	674,658	14,387	300,219	314,606
4	931000	Rents	16,382	111,627	128,009	15,692	73,909	89,601	690	37,718	38,408
4	935000	Maintenance of General Plant	216,333	1,495,380	1,711,713	123,453	990,106	1,113,559	92,880	505,274	598,154
TOTAL ADMIN & GEN OPERATING EXP			1,424,913	13,735,008	15,159,921	955,203	9,094,084	10,049,287	469,710	4,640,924	5,110,634
G-ADP		Depreciation	740,420	1,024,572	1,764,992	515,116	678,380	1,193,496	225,304	346,192	571,496
4	404X50	Amortization - Leasehold Imp (1404.60)	0	1,993	1,993	0	1,320	1,320	0	673	673
G-CAM		Amortization - Intangible Plant--Software	0	1,019,427	1,019,427	0	674,973	674,973	0	344,454	344,454
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	-753,364	0	-753,364	-753,364	0	-753,364	0	0	0
99	407329	Decoupling Surcharge	655,561	0	655,561	655,561	0	655,561	0	0	0
99	407390	Amortization - Hamilton St. Bridge Site	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other than FIT	0	27,313	27,313	0	18,084	18,084	0	9,229	9,229
TOTAL ADMIN & GENERAL EXPENSES			2,076,004	15,808,313	17,884,317	1,377,165	10,466,841	11,844,006	698,839	5,341,472	6,040,311
TOTAL EXPENSES BEFORE FIT			460,317,160	26,213,288	486,530,448	326,216,967	17,430,155	343,647,122	134,100,193	8,783,133	142,883,326
NET OPERATING INCOME BEFORE FIT											
					26,422,165						
G-FIT		FEDERAL INCOME TAX									
					6,586,722						
G-FIT		DEFERRED FEDERAL INCOME TAX									
					3,419,780						
G-DTE		AMORTIZED INVESTMENT TAX CREDIT									
					-49,308						
GAS NET OPERATING INCOME			16,464,971			10,451,931			6,013,040		

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.576%	33.424%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.116%	34.884%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.442%	29.558%
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 April 30, 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	-12,598,630	0	-12,598,630	-8,982,085	0	-8,982,085	-3,616,545	0	-3,616,545
99	805120	Gas Expense - Rate Deferrals	28,351,047	0	28,351,047	20,702,583	0	20,702,583	7,648,464	0	7,648,464
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	372,858,834	0	372,858,834	259,235,279	0	259,235,279	113,623,555	0	113,623,555
1	804001	Pipeline Demand Costs	21,227,154	0	21,227,154	15,056,420	0	15,056,420	6,170,734	0	6,170,734
99	804010	Gas Costs - Fixed Hedge	320,688	0	320,688	227,952	0	227,952	92,736	0	92,736
99	804014	GTI Contributions	112,100	0	112,100	80,351	0	80,351	31,749	0	31,749
99	804017	Transaction Fees	110,322	0	110,322	76,448	0	76,448	33,874	0	33,874
99	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	2,413,311	0	2,413,311	1,726,029	0	1,726,029	687,282	0	687,282
6	804700	Off System Gas Purchases - Bookout	3,001,040	0	3,001,040	2,073,577	0	2,073,577	927,463	0	927,463
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			415,795,866	0	415,795,866	290,196,554	0	290,196,554	125,599,312	0	125,599,312

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	70.442%	29.558%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 5/28/2009

ALLOCATION OF ACCOUNT 1903 For Twelve Months Ended April 30, 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	864,135	3,273,328	4,137,463	637,796	2,179,251	2,817,047	226,339	1,094,077	1,320,416
12	903920	Accts Rec Sold - Program Fees	0	39,275	39,275	0	25,673	25,673	0	13,602	13,602
12	903930	Accts Rec Sold - Maturity Yield Fees	0	76,929	76,929	0	50,287	50,287	0	26,642	26,642
		Total	864,135	3,389,532	4,253,667	637,796	2,255,211	2,893,007	226,339	1,134,321	1,360,660

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.576%	33.424%
W-ALL	12	Net Gas Plant	100.000%	65.368%	34.632%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis		Report ID: G-FIT-12A	System	Washington	Idaho
Ref/Basis	Description				
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue		512,952,613	360,415,976	152,536,637
G-OPS	Operating & Maintenance Expense		454,247,869	317,945,188	136,302,681
G-OPS	Book Depreciation & Amortization		12,004,469	7,913,515	4,090,954
G-OTX	Taxes Other than FIT		20,278,110	17,788,419	2,489,691
	Net Operating Income Before FIT		26,422,165	16,768,854	9,653,311
	Less: Interest Expense		0	0	0
G-SCM	Add: Schedule M Additions		22,576,799	15,437,243	7,139,556
G-SCM	Less: Schedule M Deductions		30,179,759	19,980,212	10,199,547
	Taxable Net Operating Income		18,819,205	12,225,885	6,593,320
	Percent		35%	35%	35%
	Total Federal Income Tax		6,586,722	4,279,060	2,307,662
G-DTE	Deferred FIT		3,419,780	2,068,487	1,351,293
99	411400 Amortized Investment Tax Credit		-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC		9,957,194	6,316,923	3,640,271
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	9,532,319	2,569,953	12,102,272	6,285,303	1,726,015	8,011,318	3,247,016	843,938	4,090,954
12	997001	Contributions In Aid of Construction	0	320,907	320,907	0	209,770	209,770	0	111,137	111,137
2	997002	Injuries and Damages	0	1,111,000	1,111,000	0	739,659	739,659	0	371,341	371,341
12	997003	Salvage	0	-187,779	-187,779	0	-122,747	-122,747	0	-65,032	-65,032
4	997005	FAS106 Current Retiree Medical Accrual	0	-214,453	-214,453	0	-141,991	-141,991	0	-72,462	-72,462
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
6	997008	DSM Book Amortization	0	437,557	437,557	0	308,224	308,224	0	129,333	129,333
99	997010	Deferred Gas Credit and Refunds	15,764,247	0	15,764,247	11,011,628	0	11,011,628	4,752,619	0	4,752,619
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	58,462	58,462	0	38,708	38,708	0	19,754	19,754
12	997016	1992 Redemptions	0	269,550	269,550	0	176,199	176,199	0	93,351	93,351
4	997020	FAS87 Current Pension Accrual	0	-4,284,455	-4,284,455	0	-2,836,781	-2,836,781	0	-1,447,674	-1,447,674
4	997022	Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	-109,634	0	-109,634	-109,634	0	-109,634	0	0	0
12	997032	Interest Rate Swaps	0	333,918	333,918	0	218,276	218,276	0	115,642	115,642
99	997033	DSM Tariff Rider	-1,998,767	0	-1,998,767	-1,420,738	0	-1,420,738	-578,029	0	-578,029
4	997033	DSM Tariff Rider	0	-337	-337	0	-223	-223	0	-114	-114
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-478,281	-478,281	0	-339,245	-339,245	0	-139,036	-139,036
99	997065	Amortization of Unbilled Revenue Add-Ins	65,835	0	65,835	82,081	0	82,081	-16,246	0	-16,246
4	997066	Miscellaneous Schedule M Additions	0	-668,804	-668,804	0	-442,822	-442,822	0	-225,982	-225,982
TOTAL SCHEDULE M ADDITIONS			23,309,561	-732,762	22,576,799	15,904,201	-466,958	15,437,243	7,405,360	-265,804	7,139,556
Schedule M Deductions:											
6	997011	Lewiston Meter Correction	0	0	0	0	0	0	0	0	0
4	997036	CIT Telephone Lease	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	30,114,395	30,114,395	0	19,936,934	19,936,934	0	10,177,461	10,177,461
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	30,179,759	30,179,759	0	19,980,212	19,980,212	0	10,199,547	10,199,547

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.576%	33.424%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.116%	34.884%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.442%	29.558%
G-ALL	11	Book Depreciation	100.000%	66.204%	33.796%
G-ALL	12	Net Gas Plant	100.000%	65.368%	34.632%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended April 30, 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	8,435,219	5,579,476	2,855,743
99	410100	Deferred Federal Income Tax Exp	-4,952,139	-3,455,632	-1,496,507
		SUBTOTAL	<u>3,483,080</u>	<u>2,123,844</u>	<u>1,359,236</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-40,257	-26,628	-13,629
99	411100	Deferred Federal Income Tax Exp	-23,043	-28,729	5,686
		SUBTOTAL	<u>-63,300</u>	<u>-55,357</u>	<u>-7,943</u>
		Total Deferred Federal Income Tax Expense	<u><u>3,419,780</u></u>	<u><u>2,068,487</u></u>	<u><u>1,351,293</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.145%	33.855%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended April 30, 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	271,890,056	179,104,643	92,785,413
	Interest Deduction for FIT Calculation	9,639,450	6,297,319	3,342,131
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 April 30, 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	160,730	160,730	0	114,006	114,006	0	46,724	46,724
		DISTRIBUTION									
99	408110	State Excise Tax	8,525,867	0	8,525,867	8,525,867	0	8,525,867	0	0	0
99	408120	Municipal Occupation & License Tax	9,599,722	0	9,599,722	7,960,542	0	7,960,542	1,639,180	0	1,639,180
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	1,886,078	0	1,886,078	1,169,920	0	1,169,920	716,158	0	716,158
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	78,400	0	78,400	0	0	0	78,400	0	78,400
		TOTAL	20,090,067	0	20,090,067	17,656,329	0	17,656,329	2,433,738	0	2,433,738
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	27,313	27,313	0	18,084	18,084	0	9,229	9,229
		TOTAL TAXES OTHER THAN FIT	20,090,067	188,043	20,278,110	17,656,329	132,090	17,788,419	2,433,738	55,953	2,489,691
		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		160,730	34,463,930	11.955%	160,730	0	0.000%	0
G-ALL		Distribution	390,954,532		1,886,078	250,850,463	87.018%	1,169,920	140,104,069	98.149%	716,158
G-ALL		General	5,601,396		27,313	2,959,052	1.027%	13,807	2,642,344	1.851%	13,506
		TOTAL	431,019,858		2,074,121	288,273,445	100.000%	1,344,457	142,746,413	100.000%	729,664

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 April 30, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	303000	Intangible Gas Plant	417,899	40,744	458,643	249,449	26,977	276,426	168,450	13,767	182,217
4	303100	Misc Intangible Plant--Mainframe Software	0	3,030,687	3,030,687	0	2,006,648	2,006,648	0	1,024,039	1,024,039
4	303110	Misc Intangible Plant--PC Software	0	2,216,744	2,216,744	0	1,467,728	1,467,728	0	749,016	749,016
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,288,175	5,706,074	249,449	3,501,353	3,750,802	168,450	1,786,822	1,955,272
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	479,267	479,267	0	339,944	339,944	0	139,323	139,323
1	351XXX	Structures & Improvements	0	1,135,271	1,135,271	0	805,248	805,248	0	330,023	330,023
1	352XXX	Wells	0	13,512,786	13,512,786	0	9,584,619	9,584,619	0	3,928,167	3,928,167
1	353000	Lines	0	924,504	924,504	0	655,751	655,751	0	268,753	268,753
1	354000	Compressor Station Equipment	0	7,190,917	7,190,917	0	5,100,517	5,100,517	0	2,090,400	2,090,400
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	408,312	408,312	0	289,616	289,616	0	118,696	118,696
1	357000	Other Equipment	0	1,714,534	1,714,534	0	1,216,119	1,216,119	0	498,415	498,415
TOTAL UNDERGROUND STORAGE PLANT			0	25,539,375	25,539,375	0	18,115,079	18,115,079	0	7,424,296	7,424,296
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	18,414	0	18,414	0	0	0	18,414	0	18,414
6	375000	Structures & Improvements	556,703	22,254	578,957	397,171	15,676	412,847	159,532	6,578	166,110
6	376000	Mains	187,216,350	2,512,521	189,728,871	119,137,624	1,769,870	120,907,494	68,078,726	742,651	68,821,377
6	378000	Measuring & Reg Station Equip-General	3,958,498	57,440	4,015,938	2,516,655	40,462	2,557,117	1,441,843	16,978	1,458,821
6	379000	Measuring & Reg Station Equip-City Gate	3,982,358	60,967	4,043,325	811,660	42,946	854,606	3,170,698	18,021	3,188,719
6	380000	Services	126,712,393	0	126,712,393	83,701,447	0	83,701,447	43,010,946	0	43,010,946
6	381000	Meters	49,199,790	0	49,199,790	35,335,029	0	35,335,029	13,864,761	0	13,864,761
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	2,535,129	0	2,535,129	1,987,758	0	1,987,758	547,371	0	547,371
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			374,264,605	2,653,182	376,917,787	243,947,644	1,868,954	245,816,598	130,316,961	784,228	131,101,189
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	250,215	460,513	710,728	158,415	304,910	463,325	91,800	155,603	247,403
4	390XXX	Structures & Improvements	2,052,803	6,592,147	8,644,950	1,179,113	4,364,726	5,543,839	873,690	2,227,421	3,101,111
4	391XXX	Office Furniture & Equipment	0	5,810,355	5,810,355	0	3,847,094	3,847,094	0	1,963,261	1,963,261
4	392XXX	Transportation Equipment	3,714,784	587,444	4,302,228	2,744,295	388,953	3,133,248	970,489	198,491	1,168,980
4	393000	Stores Equipment	161,960	128,035	289,995	113,461	84,773	198,234	48,499	43,262	91,761
4	394000	Tools, Shop & Garage Equipment	1,453,407	1,237,263	2,690,670	994,380	819,204	1,813,584	459,027	418,059	877,086
4	395000	Laboratory Equipment	211,019	444,555	655,574	159,164	294,344	453,508	51,855	150,211	202,066
4	396XXX	Power Operated Equipment	3,507,662	575,558	4,083,220	2,678,470	381,083	3,059,553	829,192	194,475	1,023,667

GAS UTILITY PLANT For Twelve Months Ended April 30, 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	1,068,317	3,520,347	4,588,664	474,265	2,330,857	2,805,122	594,052	1,189,490	1,783,542
4	398000	Miscellaneous Equipment	2,047	132,214	134,261	878	87,540	88,418	1,169	44,674	45,843
		TOTAL GENERAL PLANT	12,422,214	19,488,431	31,910,645	8,502,441	12,903,484	21,405,925	3,919,773	6,584,947	10,504,720
		TOTAL PLANT IN SERVICE	387,104,718	52,969,163	440,073,881	252,699,534	36,388,870	289,088,404	134,405,184	16,580,293	150,985,477
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	387,104,718	52,969,163	440,073,881	252,699,534	36,388,870	289,088,404	134,405,184	16,580,293	150,985,477
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,827,072	10,827,072	0	7,679,642	7,679,642	0	3,147,430	3,147,430
G-ADP	1119.X5	Distribution	124,065,436	879,613	124,945,049	81,437,933	619,617	82,057,550	42,627,503	259,996	42,887,499
G-ADP	1119.X6	General Plant - Non-Transportation	4,964,949	3,981,803	8,946,752	3,551,775	2,636,392	6,188,167	1,413,174	1,345,411	2,758,585
G-ADP	1119.X7	General Plant - Transportation	766,855	39,548	806,403	581,235	26,185	607,420	185,620	13,363	198,983
		TOTAL ACCUMULATED DEPRECIATION	129,797,240	15,728,036	145,525,276	85,570,943	10,961,836	96,532,779	44,226,297	4,766,200	48,992,497
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,374,291	2,374,291	0	1,572,042	1,572,042	0	802,249	802,249
99	111X30	Intangible Plant--Distribution Plant	58,907	0	58,907	31,999	0	31,999	26,908	0	26,908
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	19,205	19,205	0	12,716	12,716	0	6,489	6,489
		TOTAL ACCUMULATED AMORTIZATION	58,907	2,393,496	2,452,403	31,999	1,584,758	1,616,757	26,908	808,738	835,646
		NET GAS UTILITY PLANT	257,248,571	34,847,631	292,096,202	167,096,592	23,842,276	190,938,868	90,151,979	11,005,355	101,157,334

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%	70.442%	29.558%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-APL-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	257,248,571	34,847,631	292,096,202	167,096,592	23,842,276	190,938,868	90,151,979	11,005,355	101,157,334
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,266,245	-2,266,245	0	-1,481,399	-1,481,399	0	-784,846	-784,846
12	282900	Deferred F.I.T. - Plant In Service	0	-42,843,475	-42,843,475	0	-28,005,923	-28,005,923	0	-14,837,552	-14,837,552
12	190180	FAS 109 ITC	0	205,666	205,666	0	134,440	134,440	0	71,226	71,226
12	283850	Gas portion of Bond Redemptions	0	-838,997	-838,997	0	-548,436	-548,436	0	-290,561	-290,561
4	190850	Gain on Sale of General Office Bldg--GAS	0	72,454	72,454	0	47,973	47,973	0	24,481	24,481
99	190610	Contrib in Aid of Construction	1,361,690	0	1,361,690	958,645	0	958,645	403,045	0	403,045
		TOTAL ACCUM DEFERRED INCOME TAX	1,361,690	-45,670,597	-44,308,907	958,645	-29,853,345	-28,894,700	403,045	-15,817,252	-15,414,207
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	23,535,660	23,535,660	0	16,693,844	16,693,844	0	6,841,816	6,841,816
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	774,087	0	774,087	503,679	0	503,679	270,408	0	270,408
4	253850	Gain on Sale of General Office Building	0	-206,986	-206,986	0	-137,048	-137,048	0	-69,938	-69,938
		TOTAL OTHER ADJUSTMENTS	774,087	23,328,674	24,102,761	503,679	16,556,796	17,060,475	270,408	6,771,878	7,042,286
		NET RATE BASE	259,384,348	12,505,708	271,890,056	168,558,916	10,545,727	179,104,643	90,825,432	1,959,981	92,785,413

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%	65.368%	34.632%
G-ALL	13	Net Gas General Plant	100.000%	65.939%	34.061%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended April 30, 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
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	25,539,375	25,539,375	0	18,115,079	18,115,079	0	7,424,296	7,424,296
G-PLT	350XXX	Less: Land and Land Rights	0	479,267	479,267	0	339,944	339,944	0	139,323	139,323
		Depreciable Underground Storage Plant	0	25,060,108	25,060,108	0	17,775,135	17,775,135	0	7,284,973	7,284,973
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		10,827,072	10,827,072	0			0		
	403X80	Depreciation Expense		461,460	461,460	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	10,827,072	10,827,072	0	7,679,642	7,679,642	0	3,147,430	3,147,430
1	403X80	Depreciation Expense	0	461,460	461,460	0	327,314	327,314	0	134,146	134,146
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	374,264,605	2,653,182	376,917,787	243,947,644	1,868,954	245,816,598	130,316,961	784,228	131,101,189
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	374,179,635	2,653,182	376,832,817	243,887,344	1,868,954	245,756,298	130,292,291	784,228	131,076,519
		Percentage		0.704%	100.000%	65.179%			34.117%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		879,613	124,945,049	81,437,933			42,627,503		
	403X50	Depreciation Expense		62,274	8,845,699	5,765,538			3,017,887		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	124,065,436	879,613	124,945,049	81,437,933	619,617	82,057,550	42,627,503	259,996	42,887,499
6	403X50	Depreciation Expense	8,783,425	62,274	8,845,699	5,765,538	43,867	5,809,405	3,017,887	18,407	3,036,294
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	12,422,214	19,488,431	31,910,645	8,502,441	12,903,484	21,405,925	3,919,773	6,584,947	10,504,720
G-PLT	389XXX	Less: Land and Land Rights	250,215	460,513	710,728	158,415	304,910	463,325	91,800	155,603	247,403
G-PLT	392XXX	Less: Transportation	3,714,784	587,444	4,302,228	2,744,295	388,953	3,133,248	970,489	198,491	1,168,980
		Depreciable Non-Transport Genl Plant	8,457,215	18,440,474	26,897,689	5,599,731	12,209,621	17,809,352	2,857,484	6,230,853	9,088,337
		Percentage		68.557%	100.000%	20.819%			10.624%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended April 30, 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		3,981,803	5,808,018	1,209,171			617,044		
	108X06	Accum Depr--Gas General Plant - Direct	3,138,734		3,138,734	2,342,604			796,130		
	403X60	Depreciation Expense		1,021,200	1,489,564	310,112			158,251		
	403X60	Depreciation Expense (Direct)	250,734		250,734	189,252			61,482		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	4,964,949	3,981,803	8,946,752	3,551,775	2,636,392	6,188,167	1,413,174	1,345,411	2,758,585
4	403X60	Depreciation Expense	719,097	1,021,200	1,740,297	499,364	676,147	1,175,511	219,733	345,053	564,786
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	3,714,784	587,444	4,302,228	2,744,295	388,953	3,133,248	970,489	198,491	1,168,980
		Percentage		13.654%	100.000%	63.788%			22.558%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		39,548	289,641	184,756			65,337		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	516,762		516,762	396,479			120,283		
	403X70	Depreciation Expense		3,372	24,695	15,752			5,571		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	766,855	39,548	806,403	581,235	26,185	607,420	185,620	13,363	198,983
4	403X70	Depreciation Expense	21,323	3,372	24,695	15,752	2,233	17,985	5,571	1,139	6,710
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%			70.442%			29.558%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	3,149,061	2,268,710	609,217	271,134
8		Utility 8	0	0	0	0
9		Utility 9	9,703	7,666	2,037	0
		TOTAL	<u>3,158,764</u>	<u>2,276,376</u>	<u>611,254</u>	<u>271,134</u>
7	404X32 PC Software	Utility 7	1,682,115	1,211,863	325,422	144,830
8		Utility 8	116,893	0	80,633	36,260
9		Utility 9	0	0	0	0
		TOTAL	<u>1,799,008</u>	<u>1,211,863</u>	<u>406,055</u>	<u>181,090</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 April 30, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	6,006,128	4,327,055	1,161,946	517,128
8	Utility 8	117,945	0	81,358	36,587
9	Utility 9	980,268	774,451	205,817	0
		<u>7,104,341</u>	<u>5,101,506</u>	<u>1,449,121</u>	<u>553,715</u>
7	403X70 Utility 7	1,952	1,406	378	168
8	Utility 8	0	0	0	0
9	Utility 9	12,895	10,188	2,707	0
TOTAL ACCOUNT 403		<u>14,847</u>	<u>11,594</u>	<u>3,085</u>	<u>168</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Twelve Months Ended April 30, 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	59,585	0	0	0	0	59,585	0	0	59,585	0	0	0
99		Utility 2	305,877	0	0	0	0	0	0	0	0	305,877	0	305,877
7		Utility 7	2,094,464	0	0	1,508,936	1,508,936	0	0	405,195	405,195	0	180,333	180,333
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>3,756,011</b>	<b>371,881</b>	<b>447,332</b>	<b>1,739,860</b>	<b>2,559,073</b>	<b>158,415</b>	<b>91,800</b>	<b>460,513</b>	<b>710,728</b>	<b>305,877</b>	<b>180,333</b>	<b>486,210</b>
	390XXX	Structures & Improvements												
99		Utility 0	2,166,890	445,503	1,122,096	599,291	2,166,890	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	2,858,716	0	0	0	0	0	0	0	0	2,858,716	0	2,858,716
7		Utility 7	30,256,335	0	0	21,797,874	21,797,874	0	0	5,853,391	5,853,391	0	2,605,070	2,605,070
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	1,568,444	1,239,133	0	0	1,239,133	329,311	0	0	329,311	0	0	0
9		Utility 9 - Idaho	4,161,220	0	3,287,530	0	3,287,530	0	873,690	0	873,690	0	0	0
9		Utility 9 - Allocated	3,518,555	0	0	2,779,799	2,779,799	0	0	738,756	738,756	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>45,379,962</b>	<b>1,684,636</b>	<b>4,409,626</b>	<b>25,176,964</b>	<b>31,271,226</b>	<b>1,179,113</b>	<b>873,690</b>	<b>6,592,147</b>	<b>8,644,950</b>	<b>2,858,716</b>	<b>2,605,070</b>	<b>5,463,786</b>
	391XXX	Office Furniture & Equipment												
99		Utility 0	763,390	0	0	763,390	763,390	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	28,682,983	0	0	20,664,368	20,664,368	0	0	5,549,010	5,549,010	0	2,469,605	2,469,605
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>29,825,244</b>	<b>0</b>	<b>0</b>	<b>21,427,758</b>	<b>21,427,758</b>	<b>0</b>	<b>0</b>	<b>5,810,355</b>	<b>5,810,355</b>	<b>0</b>	<b>2,587,131</b>	<b>2,587,131</b>
	392XXX	Transportation Equipment												
99		Utility 0	9,200,815	3,909,849	1,455,944	3,835,022	9,200,815	0	0	0	0	0	0	0
99		Utility 1	3,885,588	0	0	0	0	2,586,673	871,182	427,733	3,885,588	0	0	0
99		Utility 2	1,777,238	0	0	0	0	0	0	0	0	1,777,238	0	1,777,238
7		Utility 7	120,535	0	0	86,838	86,838	0	0	23,319	23,319	0	10,378	10,378
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	750,726	593,104	0	0	593,104	157,622	0	0	157,622	0	0	0
9		Utility 9 - Idaho	472,979	0	373,672	0	373,672	0	99,307	0	99,307	0	0	0
9		Utility 9 - Allocated	649,609	0	0	513,217	513,217	0	0	136,392	136,392	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>16,857,490</b>	<b>4,502,953</b>	<b>1,829,616</b>	<b>4,435,077</b>	<b>10,767,646</b>	<b>2,744,295</b>	<b>970,489</b>	<b>587,444</b>	<b>4,302,228</b>	<b>1,777,238</b>	<b>10,378</b>	<b>1,787,616</b>

COMMON GENERAL PLANT		Report ID:												
For Twelve Months Ended April 30, 2009		C-GPL-12A	***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON*****			
Average of Monthly Averages Basis			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total	
Ref/Basis	Account	Description	Total											
	393000	Stores Equipment												
99		Utility 0	348,861	17,748	24,367	306,746	348,861	0	0	0	0	0	0	
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		Utility 2	56,432	0	0	0	0	0	0	0	56,432	0	56,432	
7		Utility 7	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	
9		Utility 9 - Wa	139,027	109,837	0	0	109,837	29,190	0	0	29,190	0	0	
9		Utility 9 - Idaho	230,990	0	182,491	0	182,491	0	48,499	0	48,499	0	0	
9		Utility 9 - Allocated	609,807	0	0	481,772	481,772	0	0	128,035	128,035	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,469,388</b>	<b>127,585</b>	<b>206,858</b>	<b>788,518</b>	<b>1,122,961</b>	<b>113,461</b>	<b>48,499</b>	<b>128,035</b>	<b>289,995</b>	<b>56,432</b>	<b>0</b>	
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,374,337	1,289,713	437,270	1,647,354	3,374,337	0	0	0	0	0	0	
99		Utility 1	1,869,985	0	0	0	0	985,053	457,023	427,909	1,869,985	0	0	
99		Utility 2	984,037	0	0	0	0	0	0	0	984,037	0	984,037	
7		Utility 7	1,588,402	0	0	1,144,348	1,144,348	0	0	307,292	307,292	0	136,761	
8		Utility 8	642,835	0	0	0	0	0	0	443,428	443,428	0	199,407	
9		Utility 9 - Wa	44,422	35,095	0	0	35,095	9,327	0	0	9,327	0	0	
9		Utility 9 - Idaho	9,545	0	7,541	0	7,541	0	2,004	0	2,004	0	0	
9		Utility 9 - Allocated	279,261	0	0	220,627	220,627	0	0	58,634	58,634	0	0	
		<b>TOTAL ACCOUNT</b>	<b>8,792,824</b>	<b>1,324,808</b>	<b>444,811</b>	<b>3,012,329</b>	<b>4,781,948</b>	<b>994,380</b>	<b>459,027</b>	<b>1,237,263</b>	<b>2,690,670</b>	<b>984,037</b>	<b>336,168</b>	
	395000	Laboratory Equipment												
99		Utility 0	2,461,127	306,138	245,254	1,909,735	2,461,127	0	0	0	0	0	0	
99		Utility 1	465,218	0	0	0	0	151,394	49,375	264,449	465,218	0	0	
99		Utility 2	317,259	0	0	0	0	0	0	0	317,259	0	317,259	
7		Utility 7	287,788	0	0	207,334	207,334	0	0	55,675	55,675	0	24,779	
8		Utility 8	13,986	0	0	0	0	0	0	9,648	9,648	0	4,338	
9		Utility 9 - Wa	37,007	29,237	0	0	29,237	7,770	0	0	7,770	0	0	
9		Utility 9 - Idaho	11,813	0	9,333	0	9,333	0	2,480	0	2,480	0	0	
9		Utility 9 - Allocated	546,691	0	0	431,908	431,908	0	0	114,783	114,783	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,140,889</b>	<b>335,375</b>	<b>254,587</b>	<b>2,548,977</b>	<b>3,138,939</b>	<b>159,164</b>	<b>51,855</b>	<b>444,555</b>	<b>655,574</b>	<b>317,259</b>	<b>29,117</b>	
	396XXX	Power Operated Equipment												
99		Utility 0	21,826,800	10,375,444	5,772,661	5,678,695	21,826,800	0	0	0	0	0	0	
99		Utility 1	3,718,940	0	0	0	0	2,587,764	763,032	368,144	3,718,940	0	0	
99		Utility 2	43,834	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	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	432,015	341,309	0	0	341,309	90,706	0	0	90,706	0	0	
9		Utility 9 - Idaho	315,109	0	248,949	0	248,949	0	66,160	0	66,160	0	0	
9		Utility 9 - Allocated	477,378	0	0	377,148	377,148	0	0	100,230	100,230	0	0	
		<b>TOTAL ACCOUNT</b>	<b>27,368,112</b>	<b>10,716,753</b>	<b>6,021,610</b>	<b>6,454,993</b>	<b>23,193,356</b>	<b>2,678,470</b>	<b>829,192</b>	<b>575,558</b>	<b>4,083,220</b>	<b>43,834</b>	<b>47,702</b>	

COMMON GENERAL PLANT For Twelve Months Ended April 30, 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	35,921,134	4,999,784	1,909,941	29,011,409	35,921,134	0	0	0	0	0	0	0
99		Utility 1	658,762	0	0	0	0	379,407	279,355	0	658,762	0	0	0
99		Utility 2	490,626	0	0	0	0	0	0	0	0	490,626	0	490,626
7		Utility 7	6,864,087	0	0	4,945,163	4,945,163	0	0	1,327,926	1,327,926	0	590,998	590,998
8		Utility 8	936,080	0	0	0	0	0	0	645,708	645,708	0	290,372	290,372
9		Utility 9 - Wa	451,793	356,935	0	0	356,935	94,858	0	0	94,858	0	0	0
9		Utility 9 - Idaho	1,498,844	0	1,184,147	0	1,184,147	0	314,697	0	314,697	0	0	0
9		Utility 9 - Allocated	7,366,704	0	0	5,819,991	5,819,991	0	0	1,546,713	1,546,713	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>54,188,030</b>	<b>5,356,719</b>	<b>3,094,088</b>	<b>39,776,563</b>	<b>48,227,370</b>	<b>474,265</b>	<b>594,052</b>	<b>3,520,347</b>	<b>4,588,664</b>	<b>490,626</b>	<b>881,370</b>	<b>1,371,996</b>
	398000	Miscellaneous Equipment												
99		Utility 0	3,472	0	2,602	870	3,472	0	0	0	0	0	0	0
99		Utility 1	19,583	0	0	0	0	0	0	19,583	19,583	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	571,685	0	0	411,865	411,865	0	0	110,598	110,598	0	49,222	49,222
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	4,184	3,306	0	0	3,306	878	0	0	878	0	0	0
9		Utility 9 - Idaho	5,569	0	4,400	0	4,400	0	1,169	0	1,169	0	0	0
9		Utility 9 - Allocated	9,684	0	0	7,651	7,651	0	0	2,033	2,033	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>614,177</b>	<b>3,306</b>	<b>7,002</b>	<b>420,386</b>	<b>430,694</b>	<b>878</b>	<b>1,169</b>	<b>132,214</b>	<b>134,261</b>	<b>0</b>	<b>49,222</b>	<b>49,222</b>
		<b>TOTAL GENERAL PLANT</b>	<b>192,392,127</b>	<b>24,424,016</b>	<b>16,715,530</b>	<b>105,781,425</b>	<b>146,920,971</b>	<b>8,502,441</b>	<b>3,919,773</b>	<b>19,488,431</b>	<b>31,910,645</b>	<b>6,834,019</b>	<b>6,726,491</b>	<b>13,560,510</b>

ALLOCATION RATIOS:

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



ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	38,231,164	38,231,164	0	0
99	108X06	Utility 1 - Allocated	672,195	0	672,195	0
99	108X06	Utility 1 - Washington	2,342,604	0	2,342,604	0
99	108X06	Utility 1 - Idaho	796,130	0	796,130	0
99	108X06	Utility 2	1,797,335	0	0	1,797,335
7	108X06	Utility 7	8,851,719	6,377,132	1,712,454	762,133
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-336,247	-242,246	-65,050	-28,951
8	108X06	Utility 8	725,096	0	500,171	224,925
9	108X06	Utility 9	14,232,463	11,244,215	2,988,248	0
Total			67,312,459	55,610,265	8,946,752	2,755,442

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,770,501	5,770,501	0	0
99	108X07	Utility 1 - Allocated	142,220	0	142,220	0
99	108X07	Utility 1 - Washington	396,479	0	396,479	0
99	108X07	Utility 1 - Idaho	120,283	0	120,283	0
99	108X07	Utility 2	883,480	0	0	883,480
7	108X07	Utility 7	25,516	18,383	4,936	2,197
9	108X07	Utility 9	678,630	536,145	142,485	0
Total			8,017,109	6,325,029	806,403	885,677

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 April 30, 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
	303000	Intangible Plant										
99		Utility 0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0
		<b>TOTAL ACCOUNT</b>	<b>611,957</b>	<b>0</b>	<b>0</b>	<b>153,314</b>	<b>153,314</b>	<b>249,449</b>	<b>168,450</b>	<b>40,744</b>	<b>458,643</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software										
99		Utility 0	436,809	0	0	436,809	436,809	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440
7		Utility 7	15,665,704	0	0	11,286,200	11,286,200	0	0	3,030,687	3,030,687	1,348,817
8		Utility 8	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>16,148,953</b>	<b>0</b>	<b>0</b>	<b>11,723,009</b>	<b>11,723,009</b>	<b>0</b>	<b>0</b>	<b>3,030,687</b>	<b>3,030,687</b>	<b>46,440</b>
	303110	Misc Intangible Plant--PC Software										
99		Utility 0	1,017,879	0	0	1,017,879	1,017,879	0	0	0	0	0
99		Utility 1	10,589	0	0	0	0	0	0	10,589	10,589	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,992,755	0	0	6,478,740	6,478,740	0	0	1,739,738	1,739,738	774,276
8		Utility 8	676,162	0	0	0	0	0	0	466,417	466,417	209,745
9		Utility 9	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,697,385</b>	<b>0</b>	<b>0</b>	<b>7,496,619</b>	<b>7,496,619</b>	<b>0</b>	<b>0</b>	<b>2,216,744</b>	<b>2,216,744</b>	<b>984,021</b>
	303120	Misc Intangible Plant-- Leased PC Software										
99		Utility 0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0
		<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>TOTAL</b>		<b>27,458,295</b>	<b>0</b>	<b>0</b>	<b>19,372,942</b>	<b>19,372,942</b>	<b>249,449</b>	<b>168,450</b>	<b>5,288,175</b>	<b>5,706,074</b>	<b>46,440</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 April 30, 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	746,568	746,568	0	0
99		Utility 1	3,673	0	3,673	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	12,771	0	0	12,771
99		Utility 2 - California	0	0	0	0
7		Utility 7	10,517,526	7,577,246	2,034,721	905,559
8		Utility 8	486,949	0	335,897	151,052
		<b>Total</b>	<b>11,767,487</b>	<b>8,323,814</b>	<b>2,374,291</b>	<b>1,069,382</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	90,230	65,005	17,456	7,769
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
		<b>Total</b>	<b>98,562</b>	<b>71,588</b>	<b>19,205</b>	<b>7,769</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 April 30, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,030,687	3,030,687	0	2,006,648	2,006,648	0	1,024,039	1,024,039
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,216,744	2,216,744	0	1,467,728	1,467,728	0	749,016	749,016
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,247,431	5,247,431	0	3,474,376	3,474,376	0	1,773,055	1,773,055
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,374,291	2,374,291	0			0		
	404X3X	Amortization Expense		1,019,427	1,019,427	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,374,291	2,374,291	0	1,572,042	1,572,042	0	802,249	802,249
4	404X3X	Amortization Expense	0	1,019,427	1,019,427	0	674,973	674,973	0	344,454	344,454
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 April 30, 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	-9,974,243	-7,185,844	-1,929,617	-858,782
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,603,298	-1,266,670	-336,628	0
Total			<u>-11,577,541</u>	<u>-8,452,514</u>	<u>-2,266,245</u>	<u>-858,782</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%