

GAS RATE OF RETURN For Month Ended August 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	-737,805	-455,462	-282,343
		Adjustments			
		Adjusted Gas Net Operating Income	-737,805	-455,462	-282,343
G-APL		Gas Net Adjusted Rate Base	282,907,491	183,488,348	99,419,143
		RATE OF RETURN	-0.261%	-0.248%	-0.284%

GAS ALLOCATION PERCENTAGES For Month Ended August 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	8/31/2009	219,761	145,511	74,250
		Percent		100.000%	66.213%	33.787%
3	G-OPS	Direct Distribution Operating Expense		852,160	633,623	218,537
		Percent		100.000%	74.355%	25.645%
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		31,259,641	22,172,464	9,087,177
G-PLT		Distribution		400,447,040	256,835,645	143,611,395
Total Underground Storage/Dist Plant				431,706,681	279,008,109	152,698,572
5		Percent		100.000%	64.629%	35.371%
6	Input	Actual Therms Purchased	8/31/2009	5,759,022	3,940,899	1,818,123
		Percent		100.000%	68.430%	31.570%

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

GAS OPERATING STATEMENT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	4,250,455	0	4,250,455	2,976,967	0	2,976,967	1,273,488	0	1,273,488
99	4812XX	Commercial - Firm & Interruptible	2,556,181	0	2,556,181	1,714,548	0	1,714,548	841,633	0	841,633
99	4813XX	Industrial-Firm	224,922	0	224,922	169,919	0	169,919	55,003	0	55,003
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	399,570	0	399,570	310,365	0	310,365	89,205	0	89,205
99	484000	Interdepartmental Revenue	4,116	0	4,116	3,677	0	3,677	439	0	439
		TOTAL SALES TO ULTIMATE CUSTOMERS	7,435,244	0	7,435,244	5,175,476	0	5,175,476	2,259,768	0	2,259,768
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	10,265,446	0	10,265,446	7,026,698	0	7,026,698	3,238,748	0	3,238,748
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	2,319	0	2,319	1,003	0	1,003	1,316	0	1,316
99	489300	Transportation For Others	249,698	0	249,698	213,238	0	213,238	36,460	0	36,460
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	710,627	20	710,647	487,719	14	487,733	222,908	6	222,914
		TOTAL OTHER OPERATING REVENUES	11,229,371	20	11,229,391	7,729,939	14	7,729,953	3,499,432	6	3,499,438
		TOTAL GAS REVENUES	18,664,615	20	18,664,635	12,905,415	14	12,905,429	5,759,200	6	5,759,206
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	15,231,990	0	15,231,990	10,463,580	0	10,463,580	4,768,410	0	4,768,410
6	808XXX	Net Natural Gas Storage Transactions	-105,519	0	-105,519	-72,228	0	-72,228	-33,291	0	-33,291
6	811000	Gas Used for Products Extraction	-49,005	0	-49,005	-33,544	0	-33,544	-15,461	0	-15,461
10	813000	Other Gas Expenses	0	83,610	83,610	0	56,204	56,204	0	27,406	27,406
		TOTAL PRODUCTION EXPENSES	15,077,466	83,610	15,161,076	10,357,808	56,204	10,414,012	4,719,658	27,406	4,747,064
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	37,994	37,994	0	26,949	26,949	0	11,045	11,045
1	837000	Other Equipment	0	21,810	21,810	0	15,470	15,470	0	6,340	6,340
		TOTAL UNDERGROUND STORAGE OP. EXP	0	59,804	59,804	0	42,419	42,419	0	17,385	17,385
G-ADP		Depreciation Expense	0	47,012	47,012	0	33,346	33,346	0	13,666	13,666
I	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	123,871	123,871	0	87,862	87,862	0	36,009	36,009

GAS OPERATING STATEMENT For Month Ended August 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	16,669	38,735	55,404	9,378	28,801	38,179	7,291	9,934	17,225
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	211,485	3,516	215,001	160,520	2,614	163,134	50,965	902	51,867
3	875000	Measuring & Reg Sta Exp-General	3,753	0	3,753	3,346	0	3,346	407	0	407
3	876000	Measuring & Reg Sta Exp-Industrial	0	0	0	0	0	0	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	10,994	0	10,994	3,659	0	3,659	7,335	0	7,335
3	878000	Meter & House Regulator Expenses	94,632	0	94,632	77,326	0	77,326	17,306	0	17,306
3	879000	Customer Installation Expenses	98,283	7,063	105,346	54,916	5,252	60,168	43,367	1,811	45,178
3	880000	Other Expenses	57,361	54,732	112,093	31,171	40,696	71,867	26,190	14,036	40,226
3	881000	Rents	0	690	690	0	513	513	0	177	177
MAINTENANCE											
3	885000	Supervision & Engineering	4,830	0	4,830	2,603	0	2,603	2,227	0	2,227
3	887000	Mains	181,265	66	181,331	144,280	49	144,329	36,985	17	37,002
3	889000	Measuring & Reg Sta Exp-General	25,626	0	25,626	14,860	0	14,860	10,766	0	10,766
3	890000	Measuring & Reg Sta Exp-Industrial	25,585	-3,564	22,021	22,832	-2,650	20,182	2,753	-914	1,839
3	891000	Measuring & Reg Sta Exp-City Gate	2,227	0	2,227	1,963	0	1,963	264	0	264
3	892000	Services	90,593	5,324	95,917	83,377	3,959	87,336	7,216	1,365	8,581
3	893000	Meters & House Regulators	29,293	46,783	76,076	23,392	34,785	58,177	5,901	11,998	17,899
3	894000	Other Equipment	-436	6,775	6,339	0	5,038	5,038	-436	1,737	1,301
TOTAL DISTRIBUTION OPERATING EXP			852,160	160,120	1,012,280	633,623	119,057	752,680	218,537	41,063	259,600
G-ADP		Depreciation	781,146	5,214	786,360	504,112	3,568	507,680	277,034	1,646	278,680
G-OTX		Taxes Other Than FIT	534,658	0	534,658	434,116	0	434,116	100,542	0	100,542
TOTAL DISTRIBUTION EXPENSES			2,167,964	165,334	2,333,298	1,571,851	122,625	1,694,476	596,113	42,709	638,822
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	19,199	19,199	0	12,712	12,712	0	6,487	6,487
2	902000	Meter Reading Expenses	110,252	3,151	113,403	96,803	2,086	98,889	13,449	1,065	14,514
G-903	903XXX	Customer Records & Collection Expenses	89,023	293,753	382,776	63,074	194,387	257,461	25,949	99,366	125,315
2	904000	Uncollectible Accounts	0	138,100	138,100	0	91,440	91,440	0	46,660	46,660
2	905000	Misc Customer Accounts	0	15,948	15,948	0	10,560	10,560	0	5,388	5,388
TOTAL CUSTOMER ACCOUNTS EXPENSES			199,275	470,151	669,426	159,877	311,185	471,062	39,398	158,966	198,364
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	317,899	21,807	339,706	244,498	14,439	258,937	73,401	7,368	80,769
2	909000	Advertising	0	-20,913	-20,913	0	-13,847	-13,847	0	-7,066	-7,066
2	910000	Misc Customer Service & Info Exp	0	408	408	0	270	270	0	138	138
TOTAL CUSTOMER SERVICE & INFO EXP			317,899	1,302	319,201	244,498	862	245,360	73,401	440	73,841

GAS OPERATING STATEMENT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	21,618	21,618	0	14,314	14,314	0	7,304	7,304
2	913000	Advertising	0	11,813	11,813	0	7,822	7,822	0	3,991	3,991
2	916000	Miscellaneous Sales Expenses	11,149	2,560	13,709	10,357	1,695	12,052	792	865	1,657
		TOTAL SALES EXPENSES	11,149	35,991	47,140	10,357	23,831	34,188	792	12,160	12,952
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	2,364	514,309	516,673	253	340,529	340,782	2,111	173,780	175,891
4	921000	Office Supplies & Expenses	0	107,678	107,678	0	71,295	71,295	0	36,383	36,383
4	922000	Admin. Expenses Transferred - Credit	0	-2,615	-2,615	0	-1,731	-1,731	0	-884	-884
4	923000	Outside Services Employed	0	228,327	228,327	0	151,178	151,178	0	77,149	77,149
4	924000	Property Insurance Premium	0	22,182	22,182	0	14,687	14,687	0	7,495	7,495
4	925XXX	Injuries and Damages	0	62,125	62,125	0	41,134	41,134	0	20,991	20,991
4	926XXX	Employee Pensions and Benefits	4,630	8,498	13,128	4,630	5,627	10,257	0	2,871	2,871
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	78,313	16,967	95,280	62,074	11,234	73,308	16,239	5,733	21,972
4	930000	Miscellaneous General Expenses	3,077	28,266	31,343	2,977	18,715	21,692	100	9,551	9,651
4	931000	Rents	1,378	6,450	7,828	1,320	4,271	5,591	58	2,179	2,237
4	935000	Maintenance of General Plant	13,354	99,455	112,809	7,830	65,850	73,680	5,524	33,605	39,129
		TOTAL ADMIN & GEN OPERATING EXP	103,116	1,091,642	1,194,758	79,084	722,789	801,873	24,032	368,853	392,885
G-ADP		Depreciation	61,795	86,160	147,955	41,469	57,047	98,516	20,326	29,113	49,439
4	404X50	Amortization - Leasehold Imp (1404.60)	0	166	166	0	110	110	0	56	56
G-CAM		Amortization - Intangible Plant--Software	0	94,936	94,936	0	62,858	62,858	0	32,078	32,078
99	404X30	Amortization - Intangible Distribution Plant	706	0	706	387	0	387	319	0	319
4	404X60	Amortization - Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407X28	Amortization - Decoupling Revenue	0	0	0	0	0	0	0	0	0
99	407329	Decoupling Surcharge	12,788	0	12,788	12,788	0	12,788	0	0	0
G-OTX		Taxes Other than FIT	0	2,662	2,662	0	1,763	1,763	0	899	899
		TOTAL ADMIN & GENERAL EXPENSES	178,405	1,275,566	1,453,971	133,728	844,567	978,295	44,677	430,999	475,676
		TOTAL EXPENSES BEFORE FIT	17,952,158	2,155,825	20,107,983	12,478,119	1,447,136	13,925,255	5,474,039	708,689	6,182,728
		NET OPERATING INCOME BEFORE FIT			-1,443,348			-1,019,826			-423,522
G-FIT		FEDERAL INCOME TAX			-294,644			-214,580			-80,064
G-FIT		DEFERRED FEDERAL INCOME TAX			-406,790			-347,232			-59,558
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-4,109			-2,552			-1,557
		GAS NET OPERATING INCOME			-737,805			-455,462			-282,343

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.213%	33.787%
G-ALL	3	Direct Distribution Operating Expense	100.000%	74.355%	25.645%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	68.430%	31.570%
G-ALL	10	Actual Annual Throughput	100.000%	67.222%	32.778%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Month Ended August 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	-931,893	0	-931,893	-650,597	0	-650,597	-281,296	0	-281,296
99	805120	Gas Expense - Rate Deferrals	1,813,589	0	1,813,589	1,248,120	0	1,248,120	565,469	0	565,469
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	11,469,602	0	11,469,602	7,851,872	0	7,851,872	3,617,730	0	3,617,730
1	804001	Pipeline Demand Costs	1,707,058	0	1,707,058	1,210,816	0	1,210,816	496,242	0	496,242
99	804010	Gas Costs - Fixed Hedge	91,872	0	91,872	62,886	0	62,886	28,986	0	28,986
99	804014	GTI Contributions	2,403	0	2,403	1,662	0	1,662	741	0	741
99	804017	Transaction Fees	7,296	0	7,296	4,994	0	4,994	2,302	0	2,302
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	225,094	0	225,094	154,077	0	154,077	71,017	0	71,017
6	804700	Off System Gas Purchases - Bookout	846,969	0	846,969	579,750	0	579,750	267,219	0	267,219
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			15,231,990	0	15,231,990	10,463,580	0	10,463,580	4,768,410	0	4,768,410

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 10/13/2009

ALLOCATION OF ACCOUNT 1903 For Month Ended August 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	89,023	286,918	375,941	63,074	189,977	253,051	25,949	96,941	122,890
12	903920	Accts Rec Sold - Program Fees	0	6,721	6,721	0	4,336	4,336	0	2,385	2,385
12	903930	Accts Rec Sold - Maturity Yield Fees	0	114	114	0	74	74	0	40	40
		Total	89,023	293,753	382,776	63,074	194,387	257,461	25,949	99,366	125,315

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.213%	33.787%
W-ALL	12	Net Gas Plant	100.000%	64.521%	35.479%

FEDERAL INCOME TAXES--GAS For Month Ended August 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	18,664,635	12,905,429	5,759,206
G-OPS	Operating & Maintenance Expense	18,463,685	12,761,594	5,702,091
G-OPS	Book Depreciation & Amortization	1,089,942	715,698	374,244
G-OTX	Taxes Other than FIT	554,356	447,963	106,393
	Net Operating Income Before FIT	-1,443,348	-1,019,826	-423,522
	Less: Monthly Interest Expense	836,044	537,621	298,423
G-SCM	Add: Schedule M Additions	3,216,887	2,104,029	1,112,858
G-SCM	Less: Schedule M Deductions	1,779,334	1,159,667	619,667
	Taxable Net Operating Income	-841,839	-613,085	-228,754
	Percent	35%	35%	35%
	Total Federal Income Tax	-294,644	-214,580	-80,064
G-DTE	Deferred FIT	-406,790	-347,232	-59,558
99	411400 Amortized Investment Tax Credit	-4,109	-2,552	-1,557
	Total FIT/Deferred FIT & ITC	-705,543	-564,364	-141,179
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Schedule M Additions:									
	G-OPS	Book Depreciation & Amortization (997000)	843,647	233,507	1,077,154	545,968	156,942	702,910	297,679	76,565	374,244
12	997001	Contributions In Aid of Construction	0	7,595	7,595	0	4,900	4,900	0	2,695	2,695
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	-10,886	-10,886	0	-7,024	-7,024	0	-3,862	-3,862
4	997005	FAS106 Current Retiree Medical Accrual	0	-18,394	-18,394	0	-12,179	-12,179	0	-6,215	-6,215
6	997008	DSM Book Amortization	0	31,492	31,492	0	21,550	21,550	0	9,942	9,942
99	997010	Deferred Gas Credit and Refunds	881,796	0	881,796	597,623	0	597,623	284,173	0	284,173
4	997015	Airplane Lease Payments	0	5,107	5,107	0	3,381	3,381	0	1,726	1,726
12	997016	1992 Redemptions	0	26,328	26,328	0	16,987	16,987	0	9,341	9,341
4	997020	FAS87 Current Pension Accrual	0	267,063	267,063	0	176,825	176,825	0	90,238	90,238
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	38,392	0	38,392	38,392	0	38,392	0	0	0
12	997032	Interest Rate Swaps	0	27,987	27,987	0	18,057	18,057	0	9,930	9,930
99	997033	DSM Tariff Rider	-572,079	0	-572,079	-480,071	0	-480,071	-92,008	0	-92,008
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	1,374,980	1,374,980	0	975,273	975,273	0	399,707	399,707
99	997065	Amortization of Unbilled Revenue Add-Ins	27,838	0	27,838	11,071	0	11,071	16,767	0	16,767
4	997066	Miscellaneous Schedule M Additions	0	47,884	47,884	0	31,704	31,704	0	16,180	16,180
		TOTAL SCHEDULE M ADDITIONS	1,224,224	1,992,663	3,216,887	717,613	1,386,416	2,104,029	506,611	606,247	1,112,858
		Schedule M Deductions:									
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	1,773,887	1,773,887	0	1,156,060	1,156,060	0	617,827	617,827
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,607	3,607	0	1,840	1,840
		TOTAL SCHEDULE M DEDUCTIONS	0	1,779,334	1,779,334	0	1,159,667	1,159,667	0	619,667	619,667

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.213%	33.787%
G-ALL	3	Direct Distribution Operating Expense	100.000%	74.355%	25.645%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	68.430%	31.570%
G-ALL	11	Book Depreciation	100.000%	65.171%	34.829%
G-ALL	12	Net Gas Plant	100.000%	64.521%	35.479%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended August 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	-258,337	-274,589	16,252
99	410100	Deferred Federal Income Tax Exp	-134,481	-64,273	-70,208
		SUBTOTAL	<u>-392,818</u>	<u>-338,862</u>	<u>-53,956</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-4,229	-4,495	266
99	411100	Deferred Federal Income Tax Exp	-9,743	-3,875	-5,868
		SUBTOTAL	<u>-13,972</u>	<u>-8,370</u>	<u>-5,602</u>
		Total Deferred Federal Income Tax Expense	<u><u>-406,790</u></u>	<u><u>-347,232</u></u>	<u><u>-59,558</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	106.291%	-6.291%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Cost of Debt		<u>3.516%</u>	<u>3.602%</u>
	Total Weighted Cost		<u>3.516%</u>	<u>3.602%</u>
G-APL	Net Rate Base	282,907,491	183,488,348	99,419,143
	Interest Deduction for FIT Calculation	<u>10,032,528</u>	<u>6,451,450</u>	<u>3,581,078</u>
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-08-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended August 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	136,920	0	136,920	136,920	0	136,920	0	0	0
99	408120	Municipal Occupation & License Tax	211,958	0	211,958	173,195	0	173,195	38,763	0	38,763
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	-1,772	0	-1,772	0	0	0	-1,772	0	-1,772
		TOTAL	534,658	0	534,658	434,116	0	434,116	100,542	0	100,542
		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	534,658	19,698	554,356	434,116	13,847	447,963	100,542	5,851	106,393
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2008									
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	34,463,930		17,036	34,463,930	11.955%	17,036	0	0.000%	0
G-ALL		Distribution	390,954,532		187,552	250,850,463	87.018%	124,001	140,104,069	98.149%	63,551
G-ALL		General	5,601,396		2,662	2,959,052	1.027%	1,463	2,642,344	1.851%	1,199
		TOTAL	431,019,858		207,250	288,273,445	100.000%	142,500	142,746,413	100.000%	64,750

ALLOCATION RATIOS:

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

GAS UTILITY PLANT For Month Ended August 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	3,856,219	3,856,219	0	2,553,241	2,553,241	0	1,302,978	1,302,978
4	303110	Misc Intangible Plant--PC Software	0	2,168,504	2,168,504	0	1,435,788	1,435,788	0	732,716	732,716
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	6,065,467	6,483,366	249,449	4,016,006	4,265,455	168,450	2,049,461	2,217,911
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	499,975	499,975	0	354,632	354,632	0	145,343	145,343
1	351XXX	Structures & Improvements	0	1,223,178	1,223,178	0	867,600	867,600	0	355,578	355,578
1	352XXX	Wells	0	14,512,968	14,512,968	0	10,294,048	10,294,048	0	4,218,920	4,218,920
1	353000	Lines	0	1,040,786	1,040,786	0	738,230	738,230	0	302,556	302,556
1	354000	Compressor Station Equipment	0	11,680,294	11,680,294	0	8,284,833	8,284,833	0	3,395,461	3,395,461
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	1,721,039	1,721,039	0	1,220,733	1,220,733	0	500,306	500,306
TOTAL UNDERGROUND STORAGE PLANT			0	31,259,641	31,259,641	0	22,172,464	22,172,464	0	9,087,177	9,087,177
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	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	583,724	22,254	605,978	421,538	15,228	436,766	162,186	7,026	169,212
6	376000	Mains	197,368,177	2,512,521	199,880,698	124,198,729	1,719,318	125,918,047	73,169,448	793,203	73,962,651
6	378000	Measuring & Reg Station Equip-General	4,216,744	57,440	4,274,184	2,673,439	39,306	2,712,745	1,543,305	18,134	1,561,439
6	379000	Measuring & Reg Station Equip-City Gate	5,838,664	60,967	5,899,631	1,666,269	41,720	1,707,989	4,172,395	19,247	4,191,642
6	380000	Services	130,897,600	0	130,897,600	86,341,128	0	86,341,128	44,556,472	0	44,556,472
6	381000	Meters	56,141,386	0	56,141,386	37,657,951	0	37,657,951	18,483,435	0	18,483,435
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,598,360	0	2,598,360	1,999,621	0	1,999,621	598,739	0	598,739
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			397,793,858	2,653,182	400,447,040	255,020,073	1,815,572	256,835,645	142,773,785	837,610	143,611,395
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,794	557,694	1,225,488	575,994	369,255	945,249	91,800	188,439	280,239
4	390XXX	Structures & Improvements	2,165,100	7,420,920	9,586,020	1,249,694	4,913,465	6,163,159	915,406	2,507,455	3,422,861
4	391XXX	Office Furniture & Equipment	0	6,140,713	6,140,713	0	4,065,827	4,065,827	0	2,074,886	2,074,886
4	392XXX	Transportation Equipment	4,016,133	883,151	4,899,284	2,959,434	584,743	3,544,177	1,056,699	298,408	1,355,107
4	393000	Stores Equipment	157,516	146,492	304,008	112,782	96,994	209,776	44,734	49,498	94,232
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,594,058	3,049,152	998,393	1,055,442	2,053,835	456,701	538,616	995,317
4	395000	Laboratory Equipment	143,062	316,851	459,913	107,901	209,790	317,691	35,161	107,061	142,222
4	396XXX	Power Operated Equipment	3,606,697	603,109	4,209,806	2,738,527	399,324	3,137,851	868,170	203,785	1,071,955

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,581,052	3,661,682	5,242,734	463,813	2,424,436	2,888,249	1,117,239	1,237,246	2,354,485
4	398000	Miscellaneous Equipment	1,134	96,006	97,140	486	63,567	64,053	648	32,439	33,087
		TOTAL GENERAL PLANT	13,793,582	21,420,676	35,214,258	9,207,024	14,182,843	23,389,867	4,586,558	7,237,833	11,824,391
		TOTAL PLANT IN SERVICE	412,005,339	61,398,966	473,404,305	264,476,546	42,186,885	306,663,431	147,528,793	19,212,081	166,740,874
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	412,005,339	61,398,966	473,404,305	264,476,546	42,186,885	306,663,431	147,528,793	19,212,081	166,740,874
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,244,617	11,244,617	0	7,975,807	7,975,807	0	3,268,810	3,268,810
G-ADP	1119.X5	Distribution	130,318,102	869,776	131,187,878	84,100,613	595,188	84,695,801	46,217,489	274,588	46,492,077
G-ADP	1119.X6	General Plant - Non-Transportation	5,148,547	4,147,798	9,296,345	3,606,106	2,746,299	6,352,405	1,542,441	1,401,499	2,943,940
G-ADP	1119.X7	General Plant - Transportation	768,548	58,287	826,835	542,713	38,592	581,305	225,835	19,695	245,530
		TOTAL ACCUMULATED DEPRECIATION	136,235,197	16,320,478	152,555,675	88,249,432	11,355,886	99,605,318	47,985,765	4,964,592	52,950,357
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,012,906	3,012,906	0	1,994,875	1,994,875	0	1,018,031	1,018,031
99	111X30	Intangible Plant--Distribution Plant	65,614	0	65,614	35,678	0	35,678	29,936	0	29,936
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	20,783	20,783	0	13,761	13,761	0	7,022	7,022
		TOTAL ACCUMULATED AMORTIZATION	65,614	3,033,689	3,099,303	35,678	2,008,636	2,044,314	29,936	1,025,053	1,054,989
		NET GAS UTILITY PLANT	275,704,528	42,044,799	317,749,327	176,191,436	28,822,363	205,013,799	99,513,092	13,222,436	112,735,528

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	68.430%	31.570%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: G-APL-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	275,704,528	42,044,799	317,749,327	176,191,436	28,822,363	205,013,799	99,513,092	13,222,436	112,735,528
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,505,723	-2,505,723	0	-1,616,718	-1,616,718	0	-889,005	-889,005
12	282900	Deferred F.I.T. - Plant In Service	0	-47,697,573	-47,697,573	0	-30,774,951	-30,774,951	0	-16,922,622	-16,922,622
12	190180	FAS 109 ITC	0	184,643	184,643	0	119,134	119,134	0	65,509	65,509
12	283850	Gas portion of Bond Redemptions	0	-759,626	-759,626	0	-490,118	-490,118	0	-269,508	-269,508
4	190850	Gain on Sale of General Office Bldg--GAS	0	54,347	54,347	0	35,984	35,984	0	18,363	18,363
99	190610	Contrib in Aid of Construction	1,347,080	0	1,347,080	948,359	0	948,359	398,721	0	398,721
		TOTAL ACCUM DEFERRED INCOME TAX	1,347,080	-50,723,932	-49,376,852	948,359	-32,726,669	-31,778,310	398,721	-17,997,263	-17,598,542
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	14,256,191	14,256,191	0	10,111,916	10,111,916	0	4,144,275	4,144,275
99	186710	DSM Programs	434,065	0	434,065	243,729	0	243,729	190,336	0	190,336
4	253850	Gain on Sale of General Office Building	0	-155,240	-155,240	0	-102,786	-102,786	0	-52,454	-52,454
		TOTAL OTHER ADJUSTMENTS	434,065	14,100,951	14,535,016	243,729	10,009,130	10,252,859	190,336	4,091,821	4,282,157
		NET RATE BASE	277,485,673	5,421,818	282,907,491	177,383,524	6,104,824	183,488,348	100,102,149	-683,006	99,419,143

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%	64.521%	35.479%
G-ALL	13	Net Gas General Plant	100.000%	65.586%	34.414%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended August 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	31,259,641	31,259,641	0	22,172,464	22,172,464	0	9,087,177	9,087,177
G-PLT	350XXX	Less: Land and Land Rights	0	499,975	499,975	0	354,632	354,632	0	145,343	145,343
		Depreciable Underground Storage Plant	0	30,759,666	30,759,666	0	21,817,832	21,817,832	0	8,941,834	8,941,834
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,244,617	11,244,617	0			0		
	403X80	Depreciation Expense		47,012	47,012	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,244,617	11,244,617	0	7,975,807	7,975,807	0	3,268,810	3,268,810
1	403X80	Depreciation Expense	0	47,012	47,012	0	33,346	33,346	0	13,666	13,666
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	397,793,858	2,653,182	400,447,040	255,020,073	1,815,572	256,835,645	142,773,785	837,610	143,611,395
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	397,708,888	2,653,182	400,362,070	254,959,773	1,815,572	256,775,345	142,749,115	837,610	143,586,725
		Percentage		0.663%	100.000%		64.107%			35.230%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		869,776	131,187,878	84,100,613			46,217,489		
	403X50	Depreciation Expense		5,214	786,360	504,112			277,034		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	130,318,102	869,776	131,187,878	84,100,613	595,188	84,695,801	46,217,489	274,588	46,492,077
6	403X50	Depreciation Expense	781,146	5,214	786,360	504,112	3,568	507,680	277,034	1,646	278,680
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	13,793,582	21,420,676	35,214,258	9,207,024	14,182,843	23,389,867	4,586,558	7,237,833	11,824,391
G-PLT	389XXX	Less: Land and Land Rights	667,794	557,694	1,225,488	575,994	369,255	945,249	91,800	188,439	280,239
G-PLT	392XXX	Less: Transportation	4,016,133	883,151	4,899,284	2,959,434	584,743	3,544,177	1,056,699	298,408	1,355,107
		Depreciable Non-Transport Geol Plant	9,109,655	19,979,831	29,089,486	5,671,596	13,228,845	18,900,441	3,438,059	6,750,986	10,189,045
		Percentage		68.684%	100.000%		19.497%			11.819%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended August 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		4,147,798	6,038,958	1,177,416			713,744		
	108X06	Accum Depr--Gas General Plant - Direct	3,257,387		3,257,387	2,428,690			828,697		
	403X60	Depreciation Expense		85,738	124,830	24,338			14,754		
	403X60	Depreciation Expense (Direct)	20,784		20,784	15,717			5,067		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,148,547	4,147,798	9,296,345	3,606,106	2,746,299	6,352,405	1,542,441	1,401,499	2,943,940
4	403X60	Depreciation Expense	59,876	85,738	145,614	40,055	56,768	96,823	19,821	28,970	48,791
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant Percentage	4,016,133	883,151 18.027%	4,899,284 100.000%	2,959,434 60.405%	584,743	3,544,177	1,056,699 21.568%	298,408	1,355,107
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		58,287	323,330	195,307			69,736		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	503,505		503,505	347,406			156,099		
	403X70	Depreciation Expense		422	2,341	1,414			505		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	768,548	58,287	826,835	542,713	38,592	581,305	225,835	19,695	245,530
4	403X70	Depreciation Expense	1,919	422	2,341	1,414	279	1,693	505	143	648
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		70.930%			29.070%		
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%		66.211%			33.789%		
G-ALL	6	Actual Therms Purchased		100.000%		68.430%			31.570%		
E-ALL	99	Not Allocated		0.000%		0.000%			0.000%		

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended August 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	333,834	240,507	64,584	28,743
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
		TOTAL	<u>334,643</u>	<u>241,146</u>	<u>64,754</u>	<u>28,743</u>
7	404X32 PC Software	Utility 7	129,849	93,548	25,121	11,180
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
		TOTAL	<u>136,997</u>	<u>93,548</u>	<u>30,052</u>	<u>13,397</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 August 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	691,271	498,019	133,733	59,518
8	Utility 8	11,086	0	7,647	3,439
9	Utility 9	99,921	78,942	20,979	0
		<u>802,278</u>	<u>576,961</u>	<u>162,359</u>	<u>62,957</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 August 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	
	389XXX	Land & Land Rights													
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0
99		Utility 2	479,713	0	0	0	0	0	0	0	0	479,713	0	479,713	
7		Utility 7	2,596,793	0	0	1,870,834	1,870,834	0	0	502,376	502,376	0	223,584	223,584	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0	
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0	
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0	
		TOTAL ACCOUNT	4,849,755	371,881	447,332	2,101,758	2,920,971	575,994	91,800	557,694	1,225,488	479,713	223,584	703,297	
	390XXX	Structures & Improvements													
99		Utility 0	2,293,006	450,428	1,193,442	649,136	2,293,006	0	0	0	0	0	0	0	
99		Utility 1	909,407	0	0	0	0	909,407	0	0	909,407	0	0	0	
99		Utility 2	3,432,488	0	0	0	0	0	0	0	0	3,432,488	0	3,432,488	
7		Utility 7	34,306,456	0	0	24,715,743	24,715,743	0	0	6,636,927	6,636,927	0	2,953,786	2,953,786	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	1,620,724	1,280,437	0	0	1,280,437	340,287	0	0	340,287	0	0	0	
9		Utility 9 - Idaho	4,359,906	0	3,444,500	0	3,444,500	0	915,406	0	915,406	0	0	0	
9		Utility 9 - Allocated	3,734,009	0	0	2,950,016	2,950,016	0	0	783,993	783,993	0	0	0	
		TOTAL ACCOUNT	50,655,996	1,730,865	4,637,942	28,314,895	34,683,702	1,249,694	915,406	7,420,920	9,586,020	3,432,488	2,953,786	6,386,274	
	391XXX	Office Furniture & Equipment													
99		Utility 0	946,442	0	0	946,442	946,442	0	0	0	0	0	0	0	
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	
7		Utility 7	30,390,612	0	0	21,894,613	21,894,613	0	0	5,879,368	5,879,368	0	2,616,632	2,616,632	
8		Utility 8	378,871	0	0	0	0	0	0	261,345	261,345	0	117,526	117,526	
9		Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	31,715,925	0	0	22,841,055	22,841,055	0	0	6,140,713	6,140,713	0	2,734,158	2,734,158	
	392XXX	Transportation Equipment													
99		Utility 0	10,564,250	4,325,718	1,949,584	4,288,948	10,564,250	0	0	0	0	0	0	0	
99		Utility 1	4,408,685	0	0	0	0	2,772,011	941,268	695,406	4,408,685	0	0	0	
99		Utility 2	1,932,264	0	0	0	0	0	0	0	0	1,932,264	0	1,932,264	
7		Utility 7	196,266	0	0	141,398	141,398	0	0	37,970	37,970	0	16,899	16,899	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	892,659	705,236	0	0	705,236	187,423	0	0	187,423	0	0	0	
9		Utility 9 - Idaho	549,774	0	434,343	0	434,343	0	115,431	0	115,431	0	0	0	
9		Utility 9 - Allocated	713,348	0	0	563,573	563,573	0	0	149,775	149,775	0	0	0	
		TOTAL ACCOUNT	19,257,246	5,030,954	2,383,927	4,993,919	12,408,800	2,959,434	1,056,699	883,151	4,899,284	1,932,264	16,899	1,949,163	

COMMON GENERAL PLANT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-GL-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	336,882	10,739	14,745	311,398	336,882	0	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	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227	
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	135,791	107,280	0	0	107,280	28,511	0	0	28,511	0	0	0	
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0	
9		Utility 9 - Allocated	697,714	0	0	551,222	551,222	0	0	146,492	146,492	0	0	0	
		TOTAL ACCOUNT	1,524,945	118,019	183,071	862,620	1,163,710	112,782	44,734	146,492	304,008	57,227	0	57,227	
	394000	Tools, Shop, & Garage Equipment													
99		Utility 0	3,449,236	1,287,102	432,867	1,729,267	3,449,236	0	0	0	0	0	0	0	
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0	
99		Utility 2	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281	
7		Utility 7	2,316,219	0	0	1,668,697	1,668,697	0	0	448,096	448,096	0	199,426	199,426	
8		Utility 8	950,592	0	0	0	0	0	0	655,718	655,718	0	294,874	294,874	
9		Utility 9 - Wa	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	0	
9		Utility 9 - Idaho	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	0	
9		Utility 9 - Allocated	307,373	0	0	242,837	242,837	0	0	64,536	64,536	0	0	0	
		TOTAL ACCOUNT	9,909,677	1,321,756	440,387	3,640,801	5,402,944	998,393	456,701	1,594,058	3,049,152	963,281	494,300	1,457,581	
	395000	Laboratory Equipment													
99		Utility 0	1,467,363	214,701	143,915	1,108,747	1,467,363	0	0	0	0	0	0	0	
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0	
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708	
7		Utility 7	355,663	0	0	256,234	256,234	0	0	68,807	68,807	0	30,623	30,623	
8		Utility 8	8,520	0	0	0	0	0	0	5,877	5,877	0	2,643	2,643	
9		Utility 9 - Wa	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	0	
9		Utility 9 - Idaho	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	0	
9		Utility 9 - Allocated	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	0	
		TOTAL ACCOUNT	2,739,869	230,147	148,846	1,593,990	1,972,983	107,901	35,161	316,851	459,913	273,708	33,266	306,974	
	396XXX	Power Operated Equipment													
99		Utility 0	22,308,005	11,127,445	5,787,374	5,393,186	22,308,005	0	0	0	0	0	0	0	
99		Utility 1	3,719,559	0	0	0	0	2,588,383	763,032	368,144	3,719,559	0	0	0	
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
7		Utility 7	554,036	0	0	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702	
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	
9		Utility 9 - Wa	715,109	564,965	0	0	564,965	150,144	0	0	150,144	0	0	0	
9		Utility 9 - Idaho	500,752	0	395,614	0	395,614	0	105,138	0	105,138	0	0	0	
9		Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	0	
		TOTAL ACCOUNT	28,449,892	11,692,410	6,182,988	6,273,152	24,148,550	2,738,527	868,170	603,109	4,209,806	43,834	47,702	91,536	

COMMON GENERAL PLANT For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	37,987,734	5,554,069	1,949,916	30,483,749	37,987,734	0	0	0	0	0	0	0
99		Utility 1	650,882	0	0	0	0	368,319	282,563	0	650,882	0	0	0
99		Utility 2	511,680	0	0	0	0	0	0	0	0	511,680	0	511,680
7		Utility 7	7,682,232	0	0	5,534,587	5,534,587	0	0	1,486,205	1,486,205	0	661,440	661,440
8		Utility 8	928,367	0	0	0	0	0	0	640,388	640,388	0	287,979	287,979
9		Utility 9 - Wa	454,820	359,326	0	0	359,326	95,494	0	0	95,494	0	0	0
9		Utility 9 - Idaho	3,975,405	0	3,140,729	0	3,140,729	0	834,676	0	834,676	0	0	0
9		Utility 9 - Allocated	7,311,339	0	0	5,776,250	5,776,250	0	0	1,535,089	1,535,089	0	0	0
		TOTAL ACCOUNT	59,502,459	5,913,395	5,090,645	41,794,586	52,798,626	463,813	1,117,239	3,661,682	5,242,734	511,680	949,419	1,461,099
	398000	Miscellaneous Equipment												
99		Utility 0	2,781	0	2,299	482	2,781	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0
9		Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
		TOTAL ACCOUNT	503,783	1,831	4,735	358,069	364,635	486	648	96,006	97,140	0	42,008	42,008
		TOTAL GENERAL PLANT	209,109,547	26,411,258	19,519,873	112,774,845	158,705,976	9,207,024	4,586,558	21,420,676	35,214,258	7,694,195	7,495,122	15,189,317

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 August 31, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	38,870,473	38,870,473	0	0
99	108X06	Utility 1 - Allocated	616,848	0	616,848	0
99	108X06	Utility 1 - Washington	2,428,690	0	2,428,690	0
99	108X06	Utility 1 - Idaho	828,697	0	828,697	0
99	108X06	Utility 2	2,082,198	0	0	2,082,198
7	108X06	Utility 7	9,626,354	6,935,210	1,862,314	828,829
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-344,432	-248,143	-66,634	-29,656
8	108X06	Utility 8	811,654	0	559,879	251,775
9	108X06	Utility 9	14,605,408	11,538,857	3,066,551	0
Total			69,525,890	57,096,397	9,296,345	3,133,146

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,801,472	5,801,472	0	0
99	108X07	Utility 1 - Allocated	167,649	0	167,649	0
99	108X07	Utility 1 - Washington	347,406	0	347,406	0
99	108X07	Utility 1 - Idaho	156,099	0	156,099	0
99	108X07	Utility 2	895,768	0	0	895,768
7	108X07	Utility 7	28,887	20,811	5,588	2,487
9	108X07	Utility 9	714,864	564,771	150,093	0
Total			8,112,145	6,387,054	826,835	898,255

ALLOCATION RATIOS:

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

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON INTANGIBLE PLANT--SOFTWARE For Month Ended August 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total	
	303000	Intangible Plant													
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0	0	0	0
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	695,569	0	0	695,569	695,569	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	19,932,901	0	0	14,360,459	14,360,459	0	0	3,856,219	3,856,219	0	1,716,223	1,716,223	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
		TOTAL ACCOUNT	20,674,910	0	0	15,056,028	15,056,028	0	0	3,856,219	3,856,219	46,440	1,716,223	1,762,663	0
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	9,037,592	0	0	6,511,043	6,511,043	0	0	1,748,413	1,748,413	0	778,137	778,137	0
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,455,432	0	0	7,323,392	7,323,392	0	0	2,168,504	2,168,504	0	963,537	963,537	0
	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
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL		31,742,299	0	0	22,532,734	22,532,734	249,449	168,450	6,065,467	6,483,366	46,440	2,679,760	2,726,200	0

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 August 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	751,463	751,463	0	0
99		Utility 1	5,372	0	5,372	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	20,124	0	0	20,124
99		Utility 2 - California	0	0	0	0
7		Utility 7	13,828,020	9,962,259	2,675,169	1,190,593
8		Utility 8	481,828	0	332,365	149,463
		Total	15,086,807	10,713,722	3,012,906	1,360,180
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	98,387	70,882	19,034	8,471
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
		Total	106,719	77,465	20,783	8,471

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 August 31, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,856,219	3,856,219	0	2,553,241	2,553,241	0	1,302,978	1,302,978
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,168,504	2,168,504	0	1,435,788	1,435,788	0	732,716	732,716
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	6,024,723	6,024,723	0	3,989,029	3,989,029	0	2,035,694	2,035,694
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		3,012,906	3,012,906	0			0		
	404X3X	Amortization Expense		94,936	94,936	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	3,012,906	3,012,906	0	1,994,875	1,994,875	0	1,018,031	1,018,031
4	404X3X	Amortization Expense	0	94,936	94,936	0	62,858	62,858	0	32,078	32,078
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 August 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	-11,208,483	-8,075,039	-2,168,393	-965,050
9	282900	Utility 9	-1,606,638	-1,269,308	-337,330	0
		Total	<u>-12,815,121</u>	<u>-9,344,347</u>	<u>-2,505,723</u>	<u>-965,050</u>

ALLOCATION RATIOS:

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