

GAS RATE OF RETURN For Month Ended October 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	1,694,720	1,037,240	657,480
		Adjustments			
		Adjusted Gas Net Operating Income	1,694,720	1,037,240	657,480
G-APL		Gas Net Adjusted Rate Base	287,142,382	186,326,248	100,816,134
		RATE OF RETURN	0.590%	0.557%	0.652%

GAS ALLOCATION PERCENTAGES For Month Ended October 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%
		Number of Customers	10/31/2009	219,590	146,003	73,587
2		Percent		100.000%	66.489%	33.511%
3	G-OPS	Direct Distribution Operating Expense		726,568	483,032	243,536
		Percent		100.000%	66.481%	33.519%
		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		31,167,836	22,107,347	9,060,489
	G-PLT	Distribution		403,258,391	258,804,691	144,453,700
		Total Underground Storage/Dist Plant		434,426,227	280,912,038	153,514,189
5		Percent		100.000%	64.663%	35.337%
6	Input	Actual Therms Purchased	10/31/2009	21,588,046	14,688,507	6,899,539
		Percent		100.000%	68.040%	31.960%

GAS ALLOCATION PERCENTAGES For Month Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec/Gas North/Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		43,675,295	38,956,355	2,980,593	1,738,347
	Direct O & M Accts 901 - 935		38,831,495	25,255,770	9,909,996	3,665,729
	Direct O & M Accts 901 - 905 Utility 9 Only		2,720,313	1,682,160	1,038,153	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>85,227,103</b>	<b>65,894,285</b>	<b>13,928,742</b>	<b>5,404,076</b>
	<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>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>288.175%</b>	<b>77.384%</b>	<b>34.441%</b>
7	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>72.044%</b>	<b>19.346%</b>	<b>8.610%</b>

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>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>275.921%</b>	<b>124.079%</b>
8	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.980%</b>	<b>31.020%</b>



GAS OPERATING STATEMENT For Month Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	7,378,639	0	7,378,639	4,909,237	0	4,909,237	2,469,402	0	2,469,402
99	4812XX	Commercial - Firm & Interruptible	4,096,548	0	4,096,548	2,855,265	0	2,855,265	1,241,283	0	1,241,283
99	4813XX	Industrial-Firm	304,923	0	304,923	228,394	0	228,394	76,529	0	76,529
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	10,776,220	0	10,776,220	7,436,367	0	7,436,367	3,339,853	0	3,339,853
99	484000	Interdepartmental Revenue	12,289	0	12,289	10,838	0	10,838	1,451	0	1,451
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>22,568,619</b>	<b>0</b>	<b>22,568,619</b>	<b>15,440,101</b>	<b>0</b>	<b>15,440,101</b>	<b>7,128,518</b>	<b>0</b>	<b>7,128,518</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483000	Sales for Resale	8,281,589	0	8,281,589	5,634,793	0	5,634,793	2,646,796	0	2,646,796
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	3,228	0	3,228	2,216	0	2,216	1,012	0	1,012
99	489300	Transportation For Others	267,622	0	267,622	232,019	0	232,019	35,603	0	35,603
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	710,601	23	710,624	484,797	16	484,813	225,804	7	225,811
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>9,264,321</b>	<b>23</b>	<b>9,264,344</b>	<b>6,355,106</b>	<b>16</b>	<b>6,355,122</b>	<b>2,909,215</b>	<b>7</b>	<b>2,909,222</b>
<b>TOTAL GAS REVENUES</b>			<b>31,832,940</b>	<b>23</b>	<b>31,832,963</b>	<b>21,795,207</b>	<b>16</b>	<b>21,795,223</b>	<b>10,037,733</b>	<b>7</b>	<b>10,037,740</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	24,186,408	0	24,186,408	16,573,183	0	16,573,183	7,613,225	0	7,613,225
6	808XXX	Net Natural Gas Storage Transactions	-443,164	0	-443,164	-301,529	0	-301,529	-141,635	0	-141,635
6	811000	Gas Used for Products Extraction	-75,234	0	-75,234	-51,189	0	-51,189	-24,045	0	-24,045
10	813000	Other Gas Expenses	0	87,575	87,575	0	58,870	58,870	0	28,705	28,705
<b>TOTAL PRODUCTION EXPENSES</b>			<b>23,668,010</b>	<b>87,575</b>	<b>23,755,585</b>	<b>16,220,465</b>	<b>58,870</b>	<b>16,279,335</b>	<b>7,447,545</b>	<b>28,705</b>	<b>7,476,250</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	22,513	22,513	0	15,968	15,968	0	6,545	6,545
1	837000	Other Equipment	0	37,211	37,211	0	26,394	26,394	0	10,817	10,817
<b>TOTAL UNDERGROUND STORAGE OP. EXP</b>			<b>0</b>	<b>59,724</b>	<b>59,724</b>	<b>0</b>	<b>42,362</b>	<b>42,362</b>	<b>0</b>	<b>17,362</b>	<b>17,362</b>
G-ADP		Depreciation Expense	0	46,900	46,900	0	33,266	33,266	0	13,634	13,634
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	17,036	17,036	0	12,084	12,084	0	4,952	4,952
<b>TOTAL UNDERGROUND STORAGE EXP</b>			<b>0</b>	<b>123,679</b>	<b>123,679</b>	<b>0</b>	<b>87,725</b>	<b>87,725</b>	<b>0</b>	<b>35,954</b>	<b>35,954</b>

GAS OPERATING STATEMENT For Month Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION</b>											
3	870000	Supervision & Engineering	16,687	35,336	52,023	9,129	23,492	32,621	7,558	11,844	19,402
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	194,811	5,040	199,851	106,828	3,351	110,179	87,983	1,689	89,672
3	875000	Measuring & Reg Sta Exp-General	2,843	0	2,843	1,471	0	1,471	1,372	0	1,372
3	876000	Measuring & Reg Sta Exp-Industrial	359	0	359	0	0	0	359	0	359
3	877000	Measuring & Reg Sta Exp-City Gate	13,035	0	13,035	5,414	0	5,414	7,621	0	7,621
3	878000	Meter & House Regulator Expenses	52,144	0	52,144	40,564	0	40,564	11,580	0	11,580
3	879000	Customer Installation Expenses	143,424	7,096	150,520	85,852	4,717	90,569	57,572	2,379	59,951
3	880000	Other Expenses	90,231	133,200	223,431	69,349	88,553	157,902	20,882	44,647	65,529
3	881000	Rents	0	518	518	0	344	344	0	174	174
<b>MAINTENANCE</b>											
3	885000	Supervision & Engineering	11,484	0	11,484	4,145	0	4,145	7,339	0	7,339
3	887000	Mains	81,687	-59	81,628	60,525	-39	60,486	21,162	-20	21,142
3	889000	Measuring & Reg Sta Exp-General	12,333	0	12,333	13,509	0	13,509	-1,176	0	-1,176
3	890000	Measuring & Reg Sta Exp-Industrial	15,749	13,758	29,507	10,528	9,146	19,674	5,221	4,612	9,833
3	891000	Measuring & Reg Sta Exp-City Gate	4,154	0	4,154	3,782	0	3,782	372	0	372
3	892000	Services	48,886	2,301	51,187	40,929	1,530	42,459	7,957	771	8,728
3	893000	Meters & House Regulators	38,823	26,027	64,850	31,089	17,303	48,392	7,734	8,724	16,458
3	894000	Other Equipment	-82	655	573	-82	435	353	0	220	220
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			<b>726,568</b>	<b>223,872</b>	<b>950,440</b>	<b>483,032</b>	<b>148,832</b>	<b>631,864</b>	<b>243,536</b>	<b>75,040</b>	<b>318,576</b>
G-ADP		Depreciation	786,923	5,212	792,135	508,163	3,546	511,709	278,760	1,666	280,426
G-OTX		Taxes Other Than FIT	797,881	0	797,881	666,375	0	666,375	131,506	0	131,506
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>2,311,372</b>	<b>229,084</b>	<b>2,540,456</b>	<b>1,657,570</b>	<b>152,378</b>	<b>1,809,948</b>	<b>653,802</b>	<b>76,706</b>	<b>730,508</b>
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	37,608	37,608	0	25,005	25,005	0	12,603	12,603
2	902000	Meter Reading Expenses	119,152	4,730	123,882	108,608	3,145	111,753	10,544	1,585	12,129
G-903	903XXX	Customer Records & Collection Expenses	100,542	342,069	442,611	72,903	227,302	300,205	27,639	114,767	142,406
2	904000	Uncollectible Accounts	0	162,643	162,643	0	108,140	108,140	0	54,503	54,503
2	905000	Misc Customer Accounts	0	20,034	20,034	0	13,320	13,320	0	6,714	6,714
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>219,694</b>	<b>567,084</b>	<b>786,778</b>	<b>181,511</b>	<b>376,912</b>	<b>558,423</b>	<b>38,183</b>	<b>190,172</b>	<b>228,355</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
2	908XXX	Customer Assistance Expenses	861,361	29,873	891,234	635,263	19,862	655,125	226,098	10,011	236,109
2	909000	Advertising	0	0	0	0	0	0	0	0	0
2	910000	Misc Customer Service & Info Exp	0	33,226	33,226	0	22,092	22,092	0	11,134	11,134
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>861,361</b>	<b>63,099</b>	<b>924,460</b>	<b>635,263</b>	<b>41,954</b>	<b>677,217</b>	<b>226,098</b>	<b>21,145</b>	<b>247,243</b>

GAS OPERATING STATEMENT For Month Ended October 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
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	10,028	10,028	0	6,668	6,668	0	3,360	3,360
2	913000	Advertising	0	10,606	10,606	0	7,052	7,052	0	3,554	3,554
2	916000	Miscellaneous Sales Expenses	15,831	3,390	19,221	14,260	2,254	16,514	1,571	1,136	2,707
		<b>TOTAL SALES EXPENSES</b>	<b>15,831</b>	<b>24,024</b>	<b>39,855</b>	<b>14,260</b>	<b>15,974</b>	<b>30,234</b>	<b>1,571</b>	<b>8,050</b>	<b>9,621</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	4,687	367,889	372,576	499	243,583	244,082	4,188	124,306	128,494
4	921000	Office Supplies & Expenses	0	79,879	79,879	0	52,889	52,889	0	26,990	26,990
4	922000	Admin. Expenses Transferred - Credit	0	-2,616	-2,616	0	-1,732	-1,732	0	-884	-884
4	923000	Outside Services Employed	0	218,442	218,442	0	144,633	144,633	0	73,809	73,809
4	924000	Property Insurance Premium	0	26,825	26,825	0	17,761	17,761	0	9,064	9,064
4	925XXX	Injuries and Damages	0	53,261	53,261	0	35,265	35,265	0	17,996	17,996
4	926XXX	Employee Pensions and Benefits	4,630	8,456	13,086	4,630	5,599	10,229	0	2,857	2,857
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	76,511	21,499	98,010	61,800	14,235	76,035	14,711	7,264	21,975
4	930000	Miscellaneous General Expenses	4,561	-21,629	-17,068	3,316	-14,321	-11,005	1,245	-7,308	-6,063
4	931000	Rents	2,696	-906	1,790	2,581	-600	1,981	115	-306	-191
4	935000	Maintenance of General Plant	13,482	109,992	123,474	6,857	72,827	79,684	6,625	37,165	43,790
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>106,567</b>	<b>861,092</b>	<b>967,659</b>	<b>79,683</b>	<b>570,139</b>	<b>649,822</b>	<b>26,884</b>	<b>290,953</b>	<b>317,837</b>
G-ADP		Depreciation	62,631	88,807	151,438	42,024	58,800	100,824	20,607	30,007	50,614
4	404X50	Amortization - Leasehold Imp (1404.60)	0	166	166	0	110	110	0	56	56
G-CAM		Amortization - Intangible Plant--Software	0	97,241	97,241	0	64,384	64,384	0	32,857	32,857
99	404X30	Amortization - Intangible Distribution Plant	706	0	706	387	0	387	319	0	319
99	407X28	Amortization - Decoupling Revenue	78,549	0	78,549	78,549	0	78,549	0	0	0
99	407329	Decoupling Surcharge	49,946	0	49,946	49,946	0	49,946	0	0	0
G-OTX		Taxes Other than FIT	0	2,662	2,662	0	1,763	1,763	0	899	899
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>298,399</b>	<b>1,049,968</b>	<b>1,348,367</b>	<b>250,589</b>	<b>695,196</b>	<b>945,785</b>	<b>47,810</b>	<b>354,772</b>	<b>402,582</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>27,374,667</b>	<b>2,144,513</b>	<b>29,519,180</b>	<b>18,959,658</b>	<b>1,429,009</b>	<b>20,388,667</b>	<b>8,415,009</b>	<b>715,504</b>	<b>9,130,513</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>2,313,783</b>			<b>1,406,556</b>			<b>907,227</b>
G-FIT		FEDERAL INCOME TAX			1,252,516			857,881			394,635
G-FIT		DEFERRED FEDERAL INCOME TAX			-629,344			-486,013			-143,331
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-4,109			-2,552			-1,557
		<b>GAS NET OPERATING INCOME</b>			<b>1,694,720</b>			<b>1,037,240</b>			<b>657,480</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.489%	33.511%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.481%	33.519%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	68.040%	31.960%
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 October 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	-3,425,137	0	-3,425,137	-2,393,564	0	-2,393,564	-1,031,573	0	-1,031,573
99	805120	Gas Expense - Rate Deferrals	5,968,827	0	5,968,827	4,184,293	0	4,184,293	1,784,534	0	1,784,534
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0	0	0
6	804000	Gas Purchases	18,816,578	0	18,816,578	12,801,739	0	12,801,739	6,014,839	0	6,014,839
1	804001	Pipeline Demand Costs	1,996,802	0	1,996,802	1,416,332	0	1,416,332	580,470	0	580,470
99	804010	Gas Costs - Fixed Hedge	308,975	0	308,975	210,227	0	210,227	98,748	0	98,748
99	804014	GTI Contributions	8,748	0	8,748	6,053	0	6,053	2,695	0	2,695
99	804017	Transaction Fees	6,292	0	6,292	4,281	0	4,281	2,011	0	2,011
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	180,439	0	180,439	122,771	0	122,771	57,668	0	57,668
6	804700	Off System Gas Purchases - Bookout	324,884	0	324,884	221,051	0	221,051	103,833	0	103,833
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			24,186,408	0	24,186,408	16,573,183	0	16,573,183	7,613,225	0	7,613,225

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	68.040%	31.960%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/19/2009

ALLOCATION OF ACCOUNT 903 For Month Ended October 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	100,542	335,075	435,617	72,903	222,788	295,691	27,639	112,287	139,926
12	903920	Accts Rec Sold - Program Fees	0	7,000	7,000	0	4,518	4,518	0	2,482	2,482
12	903930	Accts Rec Sold - Maturity Yield Fees	0	-6	-6	0	-4	-4	0	-2	-2
Total Account 903			100,542	342,069	442,611	72,903	227,302	300,205	27,639	114,767	142,406

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.489%	33.511%
G-ALL	12	Net Gas Plant	100.000%	64.549%	35.451%

ALLOCATION OF ACCOUNT 908 For Month Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: G-908-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	0	29,873	29,873	0	19,862	19,862	0	10,011	10,011
99	908600	Customer Service & Info Expense	369,553	0	369,553	260,759	0	260,759	108,794	0	108,794
99	908610	Limited Income Tax Refund Program	51,138	0	51,138	51,138	0	51,138	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	409,178	0	409,178	300,303	0	300,303	108,875	0	108,875
99	908990	DSM Amortization	31,492	0	31,492	23,063	0	23,063	8,429	0	8,429
Total Account 908			861,361	29,873	891,234	635,263	19,862	655,125	226,098	10,011	236,109

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.489%	33.511%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Month Ended October 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	31,832,963	21,795,223	10,037,740
G-OPS	Operating & Maintenance Expense	27,484,501	18,869,257	8,615,244
G-OPS	Book Depreciation & Amortization	1,217,100	839,188	377,912
G-OTX	Taxes Other than FIT	817,579	680,222	137,357
	Net Operating Income Before FIT	2,313,783	1,406,556	907,227
	Less: Monthly Interest Expense	848,552	545,936	302,616
G-SCM	Add: Schedule M Additions	3,892,720	2,750,667	1,142,053
G-SCM	Less: Schedule M Deductions	1,779,334	1,160,199	619,135
	Taxable Net Operating Income	3,578,617	2,451,088	1,127,529
	Percent	35%	35%	35%
	Total Federal Income Tax	1,252,516	857,881	394,635
G-DTE	Deferred FIT	-629,344	-486,013	-143,331
99	411400 Amortized Investment Tax Credit	-4,109	-2,552	-1,557
	Total FIT/Deferred FIT & ITC	619,063	369,316	249,747

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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GAS SCHEDULE M ITEMS For Month Ended October 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)	850,260	238,345	1,088,605	550,574	160,119	710,693	299,686	78,226	377,912
12	997001	Contributions In Aid of Construction	0	27,225	27,225	0	17,573	17,573	0	9,652	9,652
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	-16,302	-16,302	0	-10,523	-10,523	0	-5,779	-5,779
4	997005	FAS106 Current Retiree Medical Accrual	0	-7,707	-7,707	0	-5,103	-5,103	0	-2,604	-2,604
6	997008	DSM Book Amortization	0	31,492	31,492	0	21,427	21,427	0	10,065	10,065
99	997010	Deferred Gas Credit and Refunds	2,543,626	0	2,543,626	1,790,666	0	1,790,666	752,960	0	752,960
4	997015	Airplane Lease Payments	0	5,149	5,149	0	3,409	3,409	0	1,740	1,740
12	997016	1992 Redemptions	0	26,328	26,328	0	16,994	16,994	0	9,334	9,334
4	997020	FAS87 Current Pension Accrual	0	282,821	282,821	0	187,259	187,259	0	95,562	95,562
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	59,974	0	59,974	59,974	0	59,974	0	0	0
12	997032	Interest Rate Swaps	0	27,987	27,987	0	18,065	18,065	0	9,922	9,922
99	997033	DSM Tariff Rider	-469,685	0	-469,685	-284,849	0	-284,849	-184,836	0	-184,836
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	409,178	0	409,178	300,303	0	300,303	108,875	0	108,875
4	997066	Miscellaneous Schedule M Additions	0	-120,601	-120,601	0	-79,851	-79,851	0	-40,750	-40,750
TOTAL SCHEDULE M ADDITIONS			3,397,983	494,737	3,892,720	2,421,298	329,369	2,750,667	976,685	165,368	1,142,053
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	1,156,592	1,156,592	0	617,295	617,295
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	1,160,199	1,160,199	0	619,135	619,135

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.489%	33.511%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.481%	33.519%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	68.040%	31.960%
G-ALL	11	Book Depreciation	100.000%	65.201%	34.799%
G-ALL	12	Net Gas Plant	100.000%	64.549%	35.451%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended October 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	218,788	141,503	77,285
99	410100	Deferred Federal Income Tax Exp	-759,513	-557,719	-201,794
		<b>SUBTOTAL</b>	<b>-540,725</b>	<b>-416,216</b>	<b>-124,509</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	54,593	35,309	19,284
99	411100	Deferred Federal Income Tax Exp	-143,212	-105,106	-38,106
		<b>SUBTOTAL</b>	<b>-88,619</b>	<b>-69,797</b>	<b>-18,822</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>-629,344</b>	<b>-486,013</b>	<b>-143,331</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	64.676%	35.324%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: G-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Cost of Debt		3.516%	3.602%
	Total Weighted Cost		3.516%	3.602%
G-APL	Net Rate Base	287,142,382	186,326,248	100,816,134
	Interest Deduction for FIT Calculation	10,182,628	6,551,231	3,631,397
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 October 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	264,533	0	264,533	264,533	0	264,533	0	0	0
99	408120	Municipal Occupation & License Tax	336,184	0	336,184	277,841	0	277,841	58,343	0	58,343
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	9,612	0	9,612	0	0	0	9,612	0	9,612
		TOTAL	797,881	0	797,881	666,375	0	666,375	131,506	0	131,506
		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	797,881	19,698	817,579	666,375	13,847	680,222	131,506	5,851	137,357
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2008									
			***** SYSTEM *****	***** WASHINGTON *****	***** IDAHO *****						
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	34,463,930		17,036	34,463,930	11.955%	17,036	0	0.000%	0
G-ALL		Distribution	390,954,532		187,552	250,850,463	87.018%	124,001	140,104,069	98.149%	63,551
G-ALL		General	5,601,396		2,662	2,959,052	1.027%	1,463	2,642,344	1.851%	1,199
		TOTAL	431,019,858		207,250	288,273,445	100.000%	142,500	142,746,413	100.000%	64,750

ALLOCATION RATIOS:

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

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

			***** 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	4,101,455	4,101,455	0	2,715,614	2,715,614	0	1,385,841	1,385,841
4	303110	Misc Intangible Plant--PC Software	0	2,182,830	2,182,830	0	1,445,274	1,445,274	0	737,556	737,556
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	6,325,029	6,742,928	249,449	4,187,865	4,437,314	168,450	2,137,164	2,305,614
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	335,339	335,339	0	137,436	137,436
1	351XXX	Structures & Improvements	0	1,275,450	1,275,450	0	904,677	904,677	0	370,773	370,773
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	11,553,173	11,553,173	0	8,194,666	8,194,666	0	3,358,507	3,358,507
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	1,731,283	1,731,283	0	1,227,999	1,227,999	0	503,284	503,284
TOTAL UNDERGROUND STORAGE PLANT			0	31,167,836	31,167,836	0	22,107,347	22,107,347	0	9,060,489	9,060,489
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	594,219	22,254	616,473	432,033	15,142	447,175	162,186	7,112	169,298
6	376000	Mains	198,533,289	2,512,521	201,045,810	125,073,001	1,709,519	126,782,520	73,460,288	803,002	74,263,290
6	378000	Measuring & Reg Station Equip-General	4,328,659	57,440	4,386,099	2,730,230	39,082	2,769,312	1,598,429	18,358	1,616,787
6	379000	Measuring & Reg Station Equip-City Gate	6,227,906	60,967	6,288,873	2,055,511	41,482	2,096,993	4,172,395	19,485	4,191,880
6	380000	Services	131,775,025	0	131,775,025	86,886,566	0	86,886,566	44,888,459	0	44,888,459
6	381000	Meters	56,398,502	0	56,398,502	37,761,106	0	37,761,106	18,637,396	0	18,637,396
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	2,598,406	0	2,598,406	1,999,621	0	1,999,621	598,785	0	598,785
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			400,605,209	2,653,182	403,258,391	256,999,466	1,805,225	258,804,691	143,605,743	847,957	144,453,700
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,794	596,363	1,264,157	575,994	394,858	970,852	91,800	201,505	293,305
4	390XXX	Structures & Improvements	2,201,927	7,510,967	9,712,894	1,281,980	4,973,086	6,255,066	919,947	2,537,881	3,457,828
4	391XXX	Office Furniture & Equipment	0	6,322,588	6,322,588	0	4,186,249	4,186,249	0	2,136,339	2,136,339
4	392XXX	Transportation Equipment	4,012,967	880,822	4,893,789	2,956,268	583,201	3,539,469	1,056,699	297,621	1,354,320
4	393000	Stores Equipment	157,516	168,030	325,546	112,782	111,254	224,036	44,734	56,776	101,510
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,608,486	3,063,580	998,393	1,064,995	2,063,388	456,701	543,491	1,000,192
4	395000	Laboratory Equipment	143,062	316,851	459,913	107,901	209,790	317,691	35,161	107,061	142,222
4	396XXX	Power Operated Equipment	3,606,697	603,109	4,209,806	2,738,527	399,324	3,137,851	868,170	203,785	1,071,955



GAS UTILITY PLANT For Month Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,593,160	3,683,193	5,276,353	463,813	2,438,679	2,902,492	1,129,347	1,244,514	2,373,861
4	398000	Miscellaneous Equipment	1,134	96,006	97,140	486	63,567	64,053	648	32,439	33,087
		TOTAL GENERAL PLANT	13,839,351	21,786,415	35,625,766	9,236,144	14,425,003	23,661,147	4,603,207	7,361,412	11,964,619
		TOTAL PLANT IN SERVICE	414,862,459	61,932,462	476,794,921	266,485,059	42,525,440	309,010,499	148,377,400	19,407,022	167,784,422
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	414,862,459	61,932,462	476,794,921	266,485,059	42,525,440	309,010,499	148,377,400	19,407,022	167,784,422
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,338,777	11,338,777	0	8,042,595	8,042,595	0	3,296,182	3,296,182
G-ADP	1119.X5	Distribution	131,631,947	871,875	132,503,822	85,002,527	593,224	85,595,751	46,629,420	278,651	46,908,071
G-ADP	1119.X6	General Plant - Non-Transportation	5,256,541	4,336,552	9,593,093	3,678,571	2,871,274	6,549,845	1,577,970	1,465,278	3,043,248
G-ADP	1119.X7	General Plant - Transportation	807,113	58,725	865,838	571,367	38,882	610,249	235,746	19,843	255,589
		TOTAL ACCUMULATED DEPRECIATION	137,695,601	16,605,929	154,301,530	89,252,465	11,545,975	100,798,440	48,443,136	5,059,954	53,503,090
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,206,973	3,206,973	0	2,123,369	2,123,369	0	1,083,604	1,083,604
99	111X30	Intangible Plant--Distribution Plant	67,026	0	67,026	36,453	0	36,453	30,573	0	30,573
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	21,115	21,115	0	13,980	13,980	0	7,135	7,135
		TOTAL ACCUMULATED AMORTIZATION	67,026	3,228,088	3,295,114	36,453	2,137,349	2,173,802	30,573	1,090,739	1,121,312
		NET GAS UTILITY PLANT	277,099,832	42,098,445	319,198,277	177,196,141	28,842,116	206,038,257	99,903,691	13,256,329	113,160,020

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%	68.040%	31.960%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: G-APL-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	277,099,832	42,098,445	319,198,277	177,196,141	28,842,116	206,038,257	99,903,691	13,256,329	113,160,020
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,561,159	-2,561,159	0	-1,653,203	-1,653,203	0	-907,956	-907,956
12	282900	Deferred F.I.T. - Plant In Service	0	-45,358,363	-45,358,363	0	-29,278,370	-29,278,370	0	-16,079,993	-16,079,993
12	190180	FAS 109 ITC	0	180,217	180,217	0	116,328	116,328	0	63,889	63,889
12	283850	Gas portion of Bond Redemptions	0	-741,197	-741,197	0	-478,435	-478,435	0	-262,762	-262,762
4	190850	Gain on Sale of General Office Bldg--GAS	0	50,535	50,535	0	33,460	33,460	0	17,075	17,075
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	-48,429,967	-47,082,887	948,359	-31,260,220	-30,311,861	398,721	-17,169,747	-16,771,026
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	14,800,256	14,800,256	0	10,497,822	10,497,822	0	4,302,434	4,302,434
99	186710	DSM Programs	371,082	0	371,082	197,603	0	197,603	173,479	0	173,479
4	253850	Gain on Sale of General Office Building	0	-144,346	-144,346	0	-95,573	-95,573	0	-48,773	-48,773
		TOTAL OTHER ADJUSTMENTS	371,082	14,655,910	15,026,992	197,603	10,402,249	10,599,852	173,479	4,253,661	4,427,140
		NET RATE BASE	278,817,994	8,324,388	287,142,382	178,342,103	7,984,145	186,326,248	100,475,891	340,243	100,816,134

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%	64.549%	35.451%
G-ALL	13	Net Gas General Plant	100.000%	65.567%	34.433%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended October 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	31,167,836	31,167,836	0	22,107,347	22,107,347	0	9,060,489	9,060,489
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	335,339	335,339	0	137,436	137,436
		Depreciable Underground Storage Plant	0	30,695,061	30,695,061	0	21,772,008	21,772,008	0	8,923,053	8,923,053
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,338,777	11,338,777	0			0		
	403X80	Depreciation Expense - JP		46,900	46,900	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,338,777	11,338,777	0	8,042,595	8,042,595	0	3,296,182	3,296,182
1	403X80	Depreciation Expense - JP	0	46,900	46,900	0	33,266	33,266	0	13,634	13,634
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	400,605,209	2,653,182	403,258,391	256,999,466	1,805,225	258,804,691	143,605,743	847,957	144,453,700
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	400,520,239	2,653,182	403,173,421	256,939,166	1,805,225	258,744,391	143,581,073	847,957	144,429,030
		Percentage		0.658%	100.000%		64.151%			35.191%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		871,875	132,503,822	85,002,527			46,629,420		
	403X50	Depreciation Expense		5,212	792,135	508,163			278,760		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	131,631,947	871,875	132,503,822	85,002,527	593,224	85,595,751	46,629,420	278,651	46,908,071
6	403X50	Depreciation Expense	786,923	5,212	792,135	508,163	3,546	511,709	278,760	1,666	280,426
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	13,839,351	21,786,415	35,625,766	9,236,144	14,425,003	23,661,147	4,603,207	7,361,412	11,964,619
G-PLT	389XXX	Less: Land and Land Rights	667,794	596,363	1,264,157	575,994	394,858	970,852	91,800	201,505	293,305
G-PLT	392XXX	Less: Transportation	4,012,967	880,822	4,893,789	2,956,268	583,201	3,539,469	1,056,699	297,621	1,354,320
		Depreciable Non-Transport Genl Plant	9,158,590	20,309,230	29,467,820	5,703,882	13,446,944	19,150,826	3,454,708	6,862,286	10,316,994
		Percentage		68.920%	100.000%		19.356%			11.724%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended October 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
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	108X06	Accum Depr--Gas General Plant		4,336,552	6,292,153	1,217,909			737,692		
	108X06	Accum Depr--Gas General Plant - Direct	3,300,940		3,300,940	2,460,662			840,278		
	403X60	Depreciation Expense		88,386	128,245	24,823			15,035		
	403X60	Depreciation Expense (Direct)	20,854		20,854	15,787			5,067		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	5,256,541	4,336,552	9,593,093	3,678,571	2,871,274	6,549,845	1,577,970	1,465,278	3,043,248
4	403X60	Depreciation Expense	60,712	88,386	149,098	40,610	58,521	99,131	20,102	29,865	49,967
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	4,012,967	880,822	4,893,789	2,956,268	583,201	3,539,469	1,056,699	297,621	1,354,320
		Percentage		17.998%	100.000%	60.409%			21.593%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		58,725	326,289	197,108			70,456		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	539,549		539,549	374,259			165,290		
	403X70	Depreciation Expense		421	2,341	1,414			505		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	807,113	58,725	865,838	571,367	38,882	610,249	235,746	19,843	255,589
4	403X70	Depreciation Expense	1,919	421	2,340	1,414	279	1,693	505	142	647
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%			68.040%			31.960%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended October 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	344,660	248,307	66,678	29,675
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
		TOTAL	<u>345,469</u>	<u>248,946</u>	<u>66,848</u>	<u>29,675</u>
7	404X32 PC Software	Utility 7	130,941	94,335	25,332	11,274
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
		TOTAL	<u>138,089</u>	<u>94,335</u>	<u>30,263</u>	<u>13,491</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>
	TOTAL		<u>484,417</u>	<u>343,900</u>	<u>97,277</u>	<u>43,240</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 October 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	501,166	361,060	96,956	43,150
8	Utility 8	11,115	0	7,667	3,448
9	Utility 9	100,717	79,570	21,147	0
		<u>612,998</u>	<u>440,630</u>	<u>125,770</u>	<u>46,598</u>
7	403X70 Utility 7	158	114	31	14
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 October 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
	389XXX Land & Land Rights												
99	Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99	Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	Utility 2	479,713	0	0	0	0	0	0	0	0	479,713	0	479,713
7	Utility 7	2,796,674	0	0	2,014,836	2,014,836	0	0	541,045	541,045	0	240,794	240,794
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>5,049,636</b>	<b>371,881</b>	<b>447,332</b>	<b>2,245,760</b>	<b>3,064,973</b>	<b>575,994</b>	<b>91,800</b>	<b>596,363</b>	<b>1,264,157</b>	<b>479,713</b>	<b>240,794</b>	<b>720,507</b>
	390XXX Structures & Improvements												
99	Utility 0	2,349,332	450,428	1,249,114	649,790	2,349,332	0	0	0	0	0	0	0
99	Utility 1	937,808	0	0	0	0	937,808	0	0	937,808	0	0	0
99	Utility 2	3,480,421	0	0	0	0	0	0	0	0	3,480,421	0	3,480,421
7	Utility 7	34,772,671	0	0	25,051,623	25,051,623	0	0	6,727,121	6,727,121	0	2,993,927	2,993,927
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	1,639,225	1,295,053	0	0	1,295,053	344,172	0	0	344,172	0	0	0
9	Utility 9 - Idaho	4,381,535	0	3,461,588	0	3,461,588	0	919,947	0	919,947	0	0	0
9	Utility 9 - Allocated	3,733,313	0	0	2,949,467	2,949,467	0	0	783,846	783,846	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>51,294,305</b>	<b>1,745,481</b>	<b>4,710,702</b>	<b>28,650,880</b>	<b>35,107,063</b>	<b>1,281,980</b>	<b>919,947</b>	<b>7,510,967</b>	<b>9,712,894</b>	<b>3,480,421</b>	<b>2,993,927</b>	<b>6,474,348</b>
	391XXX Office Furniture & Equipment												
99	Utility 0	980,706	0	0	980,706	980,706	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	31,325,066	0	0	22,567,831	22,567,831	0	0	6,060,147	6,060,147	0	2,697,088	2,697,088
8	Utility 8	380,459	0	0	0	0	0	0	262,441	262,441	0	118,018	118,018
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>32,686,231</b>	<b>0</b>	<b>0</b>	<b>23,548,537</b>	<b>23,548,537</b>	<b>0</b>	<b>0</b>	<b>6,322,588</b>	<b>6,322,588</b>	<b>0</b>	<b>2,815,106</b>	<b>2,815,106</b>
	392XXX Transportation Equipment												
99	Utility 0	10,593,453	4,315,026	1,949,584	4,328,843	10,593,453	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	1,910,957	0	0	0	0	0	0	0	0	1,910,957	0	1,910,957
7	Utility 7	205,782	0	0	148,254	148,254	0	0	39,811	39,811	0	17,718	17,718
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	877,580	693,323	0	0	693,323	184,257	0	0	184,257	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	693,488	0	0	547,883	547,883	0	0	145,605	145,605	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>19,239,719</b>	<b>5,008,349</b>	<b>2,383,927</b>	<b>5,024,980</b>	<b>12,417,256</b>	<b>2,956,268</b>	<b>1,056,699</b>	<b>880,822</b>	<b>4,893,789</b>	<b>1,910,957</b>	<b>17,718</b>	<b>1,928,675</b>

COMMON GENERAL PLANT For Month Ended October 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
	393000	Stores Equipment												
99		Utility 0	336,882	10,739	14,745	311,398	336,882	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	135,791	107,280	0	0	107,280	28,511	0	0	28,511	0	0	0
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0
9		Utility 9 - Allocated	800,296	0	0	632,266	632,266	0	0	168,030	168,030	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,627,527</b>	<b>118,019</b>	<b>183,071</b>	<b>943,664</b>	<b>1,244,754</b>	<b>112,782</b>	<b>44,734</b>	<b>168,030</b>	<b>325,546</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,450,064	1,287,102	432,867	1,730,095	3,450,064	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	2,379,946	0	0	1,714,608	1,714,608	0	0	460,424	460,424	0	204,913	204,913
8		Utility 8	953,636	0	0	0	0	0	0	657,818	657,818	0	295,818	295,818
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
		<b>TOTAL ACCOUNT</b>	<b>9,977,276</b>	<b>1,321,756</b>	<b>440,387</b>	<b>3,687,540</b>	<b>5,449,683</b>	<b>998,393</b>	<b>456,701</b>	<b>1,608,486</b>	<b>3,063,580</b>	<b>963,281</b>	<b>500,731</b>	<b>1,464,012</b>
	395000	Laboratory Equipment												
99		Utility 0	1,467,561	214,701	144,113	1,108,747	1,467,561	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
		<b>TOTAL ACCOUNT</b>	<b>2,740,067</b>	<b>230,147</b>	<b>149,044</b>	<b>1,593,990</b>	<b>1,973,181</b>	<b>107,901</b>	<b>35,161</b>	<b>316,851</b>	<b>459,913</b>	<b>273,708</b>	<b>33,266</b>	<b>306,974</b>
	396XXX	Power Operated Equipment												
99		Utility 0	22,317,485	11,136,925	5,787,374	5,393,186	22,317,485	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
		<b>TOTAL ACCOUNT</b>	<b>28,459,372</b>	<b>11,701,890</b>	<b>6,182,988</b>	<b>6,273,152</b>	<b>24,158,030</b>	<b>2,738,527</b>	<b>868,170</b>	<b>603,109</b>	<b>4,209,806</b>	<b>43,834</b>	<b>47,702</b>	<b>91,536</b>



COMMON GENERAL PLANT For Month Ended October 31, 2009 Average of Monthly Averages Basis	Report ID: C-GL-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	38,445,721	5,555,755	2,115,128	30,774,838	38,445,721	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	7,781,461	0	0	5,606,076	5,606,076	0	0	1,505,401	1,505,401	0	669,984	669,984
8		Utility 8	926,079	0	0	0	0	0	0	638,809	638,809	0	287,270	287,270
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	4,033,073	0	3,186,289	0	3,186,289	0	846,784	0	846,784	0	0	0
9		Utility 9 - Allocated	7,329,885	0	0	5,790,902	5,790,902	0	0	1,538,983	1,538,983	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>60,133,601</b>	<b>5,915,081</b>	<b>5,301,417</b>	<b>42,171,816</b>	<b>53,388,314</b>	<b>463,813</b>	<b>1,129,347</b>	<b>3,683,193</b>	<b>5,276,353</b>	<b>511,680</b>	<b>957,254</b>	<b>1,468,934</b>
	398000	Miscellaneous Equipment												
99		Utility 0	7,710	0	2,299	5,411	7,710	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0
9		Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>508,712</b>	<b>1,831</b>	<b>4,735</b>	<b>362,998</b>	<b>369,564</b>	<b>486</b>	<b>648</b>	<b>96,006</b>	<b>97,140</b>	<b>0</b>	<b>42,008</b>	<b>42,008</b>
		<b>TOTAL GENERAL PLANT</b>	<b>211,716,446</b>	<b>26,414,435</b>	<b>19,803,603</b>	<b>114,503,317</b>	<b>160,721,355</b>	<b>9,236,144</b>	<b>4,603,207</b>	<b>21,786,415</b>	<b>35,625,766</b>	<b>7,720,821</b>	<b>7,648,506</b>	<b>15,369,327</b>

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended October 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	39,373,931	39,373,931	0	0
99	108X06	Utility 1 - Allocated	626,410	0	626,410	0
99	108X06	Utility 1 - Washington	2,460,662	0	2,460,662	0
99	108X06	Utility 1 - Idaho	840,278	0	840,278	0
99	108X06	Utility 2	2,118,512	0	0	2,118,512
7	108X06	Utility 7	10,610,087	7,643,931	2,052,627	913,528
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-346,069	-249,322	-66,951	-29,797
8	108X06	Utility 8	831,582	0	573,625	257,957
9	108X06	Utility 9	14,795,399	11,688,957	3,106,442	0
Total			71,310,792	58,457,497	9,593,093	3,260,200

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,779,449	5,779,449	0	0
99	108X07	Utility 1 - Allocated	174,478	0	174,478	0
99	108X07	Utility 1 - Washington	374,259	0	374,259	0
99	108X07	Utility 1 - Idaho	165,290	0	165,290	0
99	108X07	Utility 2	912,253	0	0	912,253
7	108X07	Utility 7	29,548	21,288	5,716	2,544
9	108X07	Utility 9	695,824	549,729	146,095	0
Total			8,131,101	6,350,466	865,838	914,797

## 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%
G-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 October 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 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0	
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	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>	<b>0</b>	<b>0</b>	
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	716,018	0	0	716,018	716,018	0	0	0	0	0	0	0	
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440	
7		Utility 7	20,579,688	0	0	14,826,430	14,826,430	0	0	3,981,346	3,981,346	0	1,771,911	1,771,911	
8		Utility 8	174,121	0	0	0	0	0	0	120,109	120,109	0	54,012	54,012	
		<b>TOTAL ACCOUNT</b>	<b>21,516,267</b>	<b>0</b>	<b>0</b>	<b>15,542,448</b>	<b>15,542,448</b>	<b>0</b>	<b>0</b>	<b>4,101,455</b>	<b>4,101,455</b>	<b>46,440</b>	<b>1,825,923</b>	<b>1,872,363</b>	
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0	
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0	
7		Utility 7	9,111,646	0	0	6,564,394	6,564,394	0	0	1,762,739	1,762,739	0	784,513	784,513	
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400	
		<b>TOTAL ACCOUNT</b>	<b>10,529,486</b>	<b>0</b>	<b>0</b>	<b>7,376,743</b>	<b>7,376,743</b>	<b>0</b>	<b>0</b>	<b>2,182,830</b>	<b>2,182,830</b>	<b>0</b>	<b>969,913</b>	<b>969,913</b>	
		<b>TOTAL</b>	<b>32,657,710</b>	<b>0</b>	<b>0</b>	<b>23,072,505</b>	<b>23,072,505</b>	<b>249,449</b>	<b>168,450</b>	<b>6,325,029</b>	<b>6,742,928</b>	<b>46,440</b>	<b>2,795,836</b>	<b>2,842,276</b>	

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

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended October 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	796,617	796,617	0	0
99		Utility 1	5,633	0	5,633	0
99		Utility 2 - Oregon	21,672	0	0	21,672
7		Utility 7	14,768,493	10,639,813	2,857,113	1,271,567
8		Utility 8	499,025	0	344,227	154,798
		Total	<u>16,091,440</u>	<u>11,436,430</u>	<u>3,206,973</u>	<u>1,448,037</u>

Accum Amort--Leasehold Improvements (111X50, 111X60)

7		Utility 7	100,104	72,119	19,366	8,619
9		Utility 9	8,332	6,583	1,749	0
		Total	<u>108,436</u>	<u>78,702</u>	<u>21,115</u>	<u>8,619</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%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE For Month Ended October 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	4,101,455	4,101,455	0	2,715,614	2,715,614	0	1,385,841	1,385,841
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,182,830	2,182,830	0	1,445,274	1,445,274	0	737,556	737,556
			0	6,284,285	6,284,285	0	4,160,888	4,160,888	0	2,123,397	2,123,397
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		3,206,973	3,206,973	0			0		
	404X3X	Amortization Expense		97,241	97,241	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	3,206,973	3,206,973	0	2,123,369	2,123,369	0	1,083,604	1,083,604
4	404X3X	Amortization Expense	0	97,241	97,241	0	64,384	64,384	0	32,857	32,857
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 October 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	-11,492,803	-8,279,875	-2,223,398	-989,530
9	282900	Utility 9	-1,608,690	-1,270,929	-337,761	0
		Total	<u>-13,101,493</u>	<u>-9,550,804</u>	<u>-2,561,159</u>	<u>-989,530</u>

ALLOCATION RATIOS:

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