

GAS RATE OF RETURN For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	19,757,015	12,272,195	7,484,820
		Adjustments			
		Adjusted Gas Net Operating Income	19,757,015	12,272,195	7,484,820
G-APL		Gas Net Adjusted Rate Base	281,586,343	182,660,469	98,925,874
		RATE OF RETURN	7.016%	6.719%	7.566%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	3/1/2008	100.000%	70.930%	29.070%
2		Number of Customers	11/30/2009	219,259	145,854	73,405
		Percent		100.000%	66.521%	33.479%
3	G-OPS	Direct Distribution Operating Expense		9,054,763	6,052,729	3,002,034
		Percent		100.000%	66.846%	33.154%
Jurisdictional Four Factor Allocator - Direct Method						
Allocation Rate Calculation - Updated 12/31/2008						
Direct O & M						
		Amount: Accounts 798 - 894		4,166,551	2,636,902	1,529,649
		Amount: Accounts 901 - 935		2,274,967	1,710,968	563,999
		Total		6,441,518	4,347,870	2,093,648
		Percentage		100.000%	67.498%	32.502%
Direct Labor						
		Amount: Accounts 798 - 894		3,754,959	2,336,399	1,418,560
		Amount: Accounts 901 - 935		1,364,719	1,095,891	268,828
		Total		5,119,678	3,432,290	1,687,388
		Percentage		100.000%	67.041%	32.959%
Total Number of Customers						
		Percentage		218,921	145,664	73,257
				100.000%	66.537%	33.463%
Total Direct Plant						
		Percentage		270,603,379	172,560,521	98,042,858
				100.000%	63.769%	36.231%
Total Four Factor Allocators						
4		Percent		400.000%	264.845%	135.155%
				100.000%	66.211%	33.789%
Underground Storage & Dist Plant						
				System	Washington	Idaho
	G-PLT	Underground Storage		31,206,962	22,135,098	9,071,864
	G-PLT	Distribution		396,774,458	254,639,321	142,135,137
		Total Underground Storage/Dist Plant		427,981,420	276,774,419	151,207,001
5		Percent		100.000%	64.670%	35.330%
6	Input	Actual Therms Purchased	11/30/2009	268,696,436	188,948,756	79,747,680
		Percent		100.000%	70.321%	29.679%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North/Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		43,675,295	38,956,355	2,980,593	1,738,347
	Direct O & M Accts 901 - 935		38,831,495	25,255,770	9,909,996	3,665,729
	Direct O & M Accts 901 - 905 Utility 9 Only		2,720,313	1,682,160	1,038,153	XXXXXX
	Adjustments		0			
	Total		85,227,103	65,894,285	13,928,742	5,404,076
	Percentage		100.000%	77.316%	16.343%	6.341%
	Direct Labor Accts 500 - 894		50,188,967	40,116,964	6,770,556	3,301,447
	Direct Labor Accts 901 - 935		4,484,444	3,094,527	399,705	990,212
	Direct O & M Accts 901 - 905 Utility 9 Only		2,750,127	1,700,596	1,049,531	XXXXXX
	Total		57,423,538	44,912,087	8,219,792	4,291,659
	Percentage		100.000%	78.212%	14.314%	7.474%
	Number of Customers at 12/31/08		668,976	354,732	218,921	95,323
	Percentage		100.000%	53.026%	32.725%	14.249%
	Net Direct Plant		2,118,092,894	1,686,448,103	296,578,331	135,066,460
	Percentage		100.000%	79.621%	14.002%	6.377%
	Total Percentages		400.000%	288.175%	77.384%	34.441%
7	Average (CD AA)		100.000%	72.044%	19.346%	8.610%

Input	Gas North/Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		4,718,940	0	2,980,593	1,738,347
	Direct O & M Accts 901 - 935		13,575,725	0	9,909,996	3,665,729
	Direct O & M Accts 901 - 905 Utility 9 Only		1,038,153	0	1,038,153	XXXXXX
	Total		19,332,818	0	13,928,742	5,404,076
	Percentage		100.000%	0.000%	72.047%	27.953%
	Direct Labor Accts 580 - 894		10,072,003	0	6,770,556	3,301,447
	Direct Labor Accts 901 - 935		1,389,917	0	399,705	990,212
	Direct O & M Accts 901 - 905 Utility 9 Only		1,049,531	0	1,049,531	XXXXXX
	Total		12,511,451	0	8,219,792	4,291,659
	Percentage		100.000%	0.000%	65.698%	34.302%
	Number of Customers at 12/31/08		314,244	0	218,921	95,323
	Percentage		100.000%	0.000%	69.666%	30.334%
	Net Direct Plant		427,362,633	0	292,786,064	134,576,569
	Percentage		100.000%	0.000%	68.510%	31.490%
	Total Percentages		400.000%	0.000%	275.921%	124.079%
8	Average (GD AA)		100.000%	0.000%	68.980%	31.020%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		41,936,948	38,956,355	2,980,593	0
	Direct O & M Accts 901 - 935		35,165,766	25,255,770	9,909,996	0
	Adjustments		0	0	0	0
	Total		77,102,714	64,212,125	12,890,589	0
	Percentage		100.000%	83.281%	16.719%	0.000%
	Direct Labor Accts 580 - 894		46,887,520	40,116,964	6,770,556	0
	Direct Labor Accts 901 - 935		3,494,232	3,094,527	399,705	0
	Total		50,381,752	43,211,491	7,170,261	0
	Percentage		100.000%	85.768%	14.232%	0.000%
	Number of Customers at 12/31/08		573,653	354,732	218,921	0
	Percentage		100.000%	61.837%	38.163%	0.000%
	Net Direct Plant		1,969,063,721	1,676,277,657	292,786,064	0
	Percentage		100.000%	85.131%	14.869%	0.000%
	Total Percentages		400.000%	316.017%	83.983%	0.000%
9	Average (CD AN/ID/WA)		100.000%	79.004%	20.996%	0.000%
			<u>System</u>	<u>Washington</u>	<u>Idaho</u>	
10	Actual Annual Throughput	12/31/2008	382,838,600	257,352,440	125,486,160	
	Percent		100.000%	67.222%	32.778%	
11	G-OPS Book Depreciation		11,702,189	7,631,630	4,070,559	
	Percent		100.000%	65.215%	34.785%	
12	G-PLT Net Gas Plant		315,352,534	203,531,368	111,821,166	
	Percent		100.000%	64.541%	35.459%	
13	G-PLT Net Gas General Plant		24,595,534	16,081,172	8,514,362	
	Percent		100.000%	65.382%	34.618%	
14	G-SCM Net Allocated Schedule M's		-30,103,345	-19,686,863	-10,416,482	
	Percent		100.000%	65.398%	34.602%	
99	Input Not Allocated		0.000%	0.000%	0.000%	
	Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)					
		12/31/2008	<u>Washington</u>	<u>Idaho</u>		
Input	Underground Storage		34,463,930			
Input	Distribution		250,850,463	140,104,069		
Input	General		2,959,052	2,642,344		
Input	TOTAL		288,273,445	142,746,413		

GAS OPERATING STATEMENT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	194,175,208	0	194,175,208	136,190,537	0	136,190,537	57,984,671	0	57,984,671
99	4812XX	Commercial - Firm & Interruptible	106,146,378	0	106,146,378	76,273,426	0	76,273,426	29,872,952	0	29,872,952
99	4813XX	Industrial-Firm	5,216,289	0	5,216,289	3,391,384	0	3,391,384	1,824,905	0	1,824,905
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-4,910,655	0	-4,910,655	-3,326,691	0	-3,326,691	-1,583,964	0	-1,583,964
99	484000	Interdepartmental Revenue	522,260	0	522,260	469,273	0	469,273	52,987	0	52,987
TOTAL SALES TO ULTIMATE CUSTOMERS			301,149,480	0	301,149,480	212,997,929	0	212,997,929	88,151,551	0	88,151,551
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	125,167,108	0	125,167,108	86,212,282	0	86,212,282	38,954,826	0	38,954,826
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	37,008	0	37,008	20,671	0	20,671	16,337	0	16,337
99	489300	Transportation For Others	3,788,549	0	3,788,549	3,297,423	0	3,297,423	491,126	0	491,126
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	14,278	0	14,278	14,278	0	14,278	0	0	0
1	495000	Other Gas Revenues	7,547,582	86,607	7,634,189	5,222,270	61,430	5,283,700	2,325,312	25,177	2,350,489
TOTAL OTHER OPERATING REVENUES			136,554,525	86,607	136,641,132	94,766,924	61,430	94,828,354	41,787,601	25,177	41,812,778
TOTAL GAS REVENUES			437,704,005	86,607	437,790,612	307,764,853	61,430	307,826,283	129,939,152	25,177	129,964,329
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	308,429,547	0	308,429,547	216,037,980	0	216,037,980	92,391,567	0	92,391,567
6	808XXX	Net Natural Gas Storage Transactions	23,898,349	0	23,898,349	17,452,584	0	17,452,584	6,445,765	0	6,445,765
6	811000	Gas Used for Products Extraction	-472,034	0	-472,034	-323,220	0	-323,220	-148,814	0	-148,814
10	813000	Other Gas Expenses	0	1,231,831	1,231,831	0	828,061	828,061	0	403,770	403,770
TOTAL PRODUCTION EXPENSES			331,855,862	1,231,831	333,087,693	233,167,344	828,061	233,995,405	98,688,518	403,770	99,092,288
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	591	591	0	419	419	0	172	172
1	824000	Other Expenses	0	284,958	284,958	0	202,121	202,121	0	82,837	82,837
1	837000	Other Equipment	0	285,193	285,193	0	202,287	202,287	0	82,906	82,906
TOTAL UNDERGROUND STORAGE OP. EXP			0	570,742	570,742	0	404,827	404,827	0	165,915	165,915
G-ADP		Depreciation Expense	0	563,421	563,421	0	399,635	399,635	0	163,786	163,786
1	404X40	Amortization Expense	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	125,268	125,268	0	88,853	88,853	0	36,415	36,415
TOTAL UNDERGROUND STORAGE EXP			0	1,259,658	1,259,658	0	893,476	893,476	0	366,182	366,182

GAS OPERATING STATEMENT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	212,326	412,727	625,053	147,153	275,891	423,044	65,173	136,836	202,009
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,792,683	131,764	1,924,447	1,241,659	88,079	1,329,738	551,024	43,685	594,709
3	875000	Measuring & Reg Sta Exp-General	114,694	0	114,694	64,532	0	64,532	50,162	0	50,162
3	876000	Measuring & Reg Sta Exp-Industrial	4,122	0	4,122	1,738	0	1,738	2,384	0	2,384
3	877000	Measuring & Reg Sta Exp-City Gate	181,212	0	181,212	73,395	0	73,395	107,817	0	107,817
3	878000	Meter & House Regulator Expenses	909,301	0	909,301	633,457	0	633,457	275,844	0	275,844
3	879000	Customer Installation Expenses	1,478,186	73,488	1,551,674	845,588	49,124	894,712	632,598	24,364	656,962
3	880000	Other Expenses	1,049,777	717,278	1,767,055	745,378	479,472	1,224,850	304,399	237,806	542,205
3	881000	Rents	60	16,466	16,526	60	11,007	11,067	0	5,459	5,459
MAINTENANCE											
3	885000	Supervision & Engineering	109,815	725	110,540	67,994	485	68,479	41,821	240	42,061
3	887000	Mains	1,409,175	1,962	1,411,137	1,003,828	1,312	1,005,140	405,347	650	405,997
3	889000	Measuring & Reg Sta Exp-General	178,590	437	179,027	102,793	292	103,085	75,797	145	75,942
3	890000	Measuring & Reg Sta Exp-Industrial	214,033	58,408	272,441	127,622	39,043	166,665	86,411	19,365	105,776
3	891000	Measuring & Reg Sta Exp-City Gate	53,781	0	53,781	29,793	0	29,793	23,988	0	23,988
3	892000	Services	708,449	82,804	791,253	428,861	55,351	484,212	279,588	27,453	307,041
3	893000	Meters & House Regulators	634,951	481,375	1,116,326	535,812	321,780	857,592	99,139	159,595	258,734
3	894000	Other Equipment	3,608	25,104	28,712	3,066	16,781	19,847	542	8,323	8,865
TOTAL DISTRIBUTION OPERATING EXP			9,054,763	2,002,538	11,057,301	6,052,729	1,338,617	7,391,346	3,002,034	663,921	3,665,955
G-ADP	Depreciation		9,279,987	62,501	9,342,488	5,991,805	43,951	6,035,756	3,288,182	18,550	3,306,732
G-OTX	Taxes Other Than FIT		19,290,732	0	19,290,732	16,912,323	0	16,912,323	2,378,409	0	2,378,409
TOTAL DISTRIBUTION EXPENSES			37,625,482	2,065,039	39,690,521	28,956,857	1,382,568	30,339,425	8,668,625	682,471	9,351,096
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	343,857	343,857	0	228,737	228,737	0	115,120	115,120
2	902000	Meter Reading Expenses	1,429,701	57,840	1,487,541	1,283,649	38,476	1,322,125	146,052	19,364	165,416
G-903	903XXX	Customer Records & Collection Expenses	967,650	3,685,985	4,653,635	715,197	2,450,262	3,165,459	252,453	1,235,723	1,488,176
2	904000	Uncollectible Accounts	0	1,655,339	1,655,339	0	1,101,148	1,101,148	0	554,191	554,191
2	905000	Misc Customer Accounts	0	145,470	145,470	0	96,768	96,768	0	48,702	48,702
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,397,351	5,888,491	8,285,842	1,998,846	3,915,391	5,914,237	398,505	1,973,100	2,371,605
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	8,685,023	329,794	9,014,817	6,786,054	219,382	7,005,436	1,898,969	110,412	2,009,381
2	909000	Advertising	0	-7,760	-7,760	0	-5,162	-5,162	0	-2,598	-2,598
2	910000	Misc Customer Service & Info Exp	0	90,403	90,403	0	60,137	60,137	0	30,266	30,266
TOTAL CUSTOMER SERVICE & INFO EXP			8,685,023	412,437	9,097,460	6,786,054	274,357	7,060,411	1,898,969	138,080	2,037,049

GAS OPERATING STATEMENT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	699	377,753	378,452	0	251,285	251,285	699	126,468	127,167
2	913000	Advertising	0	29,525	29,525	0	19,640	19,640	0	9,885	9,885
2	916000	Miscellaneous Sales Expenses	149,531	35,043	184,574	139,768	23,311	163,079	9,763	11,732	21,495
		TOTAL SALES EXPENSES	150,230	442,321	592,551	139,768	294,236	434,004	10,462	148,085	158,547
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	33,222	5,772,515	5,805,737	4,417	3,822,040	3,826,457	28,805	1,950,475	1,979,280
4	921000	Office Supplies & Expenses	41	1,016,723	1,016,764	25	673,182	673,207	16	343,541	343,557
4	922000	Admin. Expenses Transferred - Credit	0	-31,299	-31,299	0	-20,723	-20,723	0	-10,576	-10,576
4	923000	Outside Services Employed	0	3,013,689	3,013,689	0	1,995,394	1,995,394	0	1,018,295	1,018,295
4	924000	Property Insurance Premium	0	304,578	304,578	0	201,664	201,664	0	102,914	102,914
4	925XXX	Injuries and Damages	0	1,554,251	1,554,251	0	1,029,085	1,029,085	0	525,166	525,166
4	926XXX	Employee Pensions and Benefits	56,203	135,224	191,427	56,203	89,533	145,736	0	45,691	45,691
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	977,854	207,733	1,185,587	698,314	137,542	835,856	279,540	70,191	349,731
4	930000	Miscellaneous General Expenses	98,565	823,912	922,477	87,157	545,520	632,677	11,408	278,392	289,800
4	931000	Rents	16,895	77,450	94,345	16,260	51,280	67,540	635	26,170	26,805
4	935000	Maintenance of General Plant	233,096	1,455,886	1,688,982	139,506	963,957	1,103,463	93,590	491,929	585,519
		TOTAL ADMIN & GEN OPERATING EXP	1,415,876	14,330,662	15,746,538	1,001,882	9,488,474	10,490,356	413,994	4,842,188	5,256,182
G-ADP		Depreciation	752,088	1,044,192	1,796,280	504,869	691,370	1,196,239	247,219	352,822	600,041
4	404X50	Amortization - Leasehold Imp (1404.60)	0	1,993	1,993	0	1,320	1,320	0	673	673
G-CAM		Amortization - Intangible Plant--Software	0	1,113,342	1,113,342	0	737,155	737,155	0	376,187	376,187
99	404X30	Amortization - Intangible Distribution Plant	8,472	0	8,472	4,648	0	4,648	3,824	0	3,824
99	407X28	Amortization - Decoupling Revenue	-356,687	0	-356,687	-356,687	0	-356,687	0	0	0
99	407329	Decoupling Surcharge	731,261	0	731,261	731,261	0	731,261	0	0	0
G-OTX		Taxes Other than FIT	0	24,011	24,011	0	15,898	15,898	0	8,113	8,113
		TOTAL ADMIN & GENERAL EXPENSES	2,551,010	16,514,200	19,065,210	1,885,973	10,934,217	12,820,190	665,037	5,579,983	6,245,020
		TOTAL EXPENSES BEFORE FIT	383,264,958	27,813,977	411,078,935	272,934,842	18,522,306	291,457,148	110,330,116	9,291,671	119,621,787
		NET OPERATING INCOME BEFORE FIT			26,711,677			16,369,135			10,342,542
G-FIT		FEDERAL INCOME TAX			4,901,441			3,194,120			1,707,321
G-FIT		DEFERRED FEDERAL INCOME TAX			2,102,529			933,444			1,169,085
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-49,308			-30,624			-18,684
		GAS NET OPERATING INCOME			19,757,015			12,272,195			7,484,820

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.521%	33.479%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.846%	33.154%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.321%	29.679%
G-ALL	10	Actual Annual Throughput	100.000%	67.222%	32.778%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-804-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-23,496,058	0	-23,496,058	-16,607,879	0	-16,607,879	-6,888,179	0	-6,888,179
99	805120	Gas Expense - Rate Deferrals	42,321,279	0	42,321,279	30,824,624	0	30,824,624	11,496,655	0	11,496,655
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	254,643,844	0	254,643,844	177,231,875	0	177,231,875	77,411,969	0	77,411,969
1	804001	Pipeline Demand Costs	23,088,328	0	23,088,328	16,355,624	0	16,355,624	6,732,704	0	6,732,704
99	804010	Gas Costs - Fixed Hedge	-121,356	0	-121,356	-76,666	0	-76,666	-44,690	0	-44,690
99	804014	GTI Contributions	112,461	0	112,461	80,739	0	80,739	31,722	0	31,722
99	804017	Transaction Fees	81,914	0	81,914	56,539	0	56,539	25,375	0	25,375
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	4,300,815	0	4,300,815	3,013,079	0	3,013,079	1,287,736	0	1,287,736
6	804700	Off System Gas Purchases - Bookout	7,498,320	0	7,498,320	5,160,045	0	5,160,045	2,338,275	0	2,338,275
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			308,429,547	0	308,429,547	216,037,980	0	216,037,980	92,391,567	0	92,391,567

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	70.321%	29.679%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 12/30/2009

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-903-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	967,650	3,600,517	4,568,167	715,197	2,395,100	3,110,297	252,453	1,205,417	1,457,870
12	903920	Accts Rec Sold - Program Fees	0	72,465	72,465	0	46,770	46,770	0	25,695	25,695
12	903930	Accts Rec Sold - Maturity Yield Fees	0	13,003	13,003	0	8,392	8,392	0	4,611	4,611
Total Account 903			967,650	3,685,985	4,653,635	715,197	2,450,262	3,165,459	252,453	1,235,723	1,488,176

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.521%	33.479%
G-ALL	12	Net Gas Plant	100.000%	64.541%	35.459%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-908-12A
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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	5,474	329,794	335,268	5,474	219,382	224,856	0	110,412	110,412
99	908600	Customer Service & Info Expense	7,676,881	0	7,676,881	5,986,876	0	5,986,876	1,690,005	0	1,690,005
99	908610	Limited Income Tax Refund Program	181,848	0	181,848	181,848	0	181,848	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	407,040	0	407,040	299,220	0	299,220	107,820	0	107,820
99	908990	DSM Amortization	413,780	0	413,780	312,636	0	312,636	101,144	0	101,144
Total Account 908			8,685,023	329,794	9,014,817	6,786,054	219,382	7,005,436	1,898,969	110,412	2,009,381

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.521%	33.479%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	437,790,612	307,826,283	129,964,329
G-OPS	Operating & Maintenance Expense	378,438,127	265,690,586	112,747,541
G-OPS	Book Depreciation & Amortization	13,200,797	8,749,488	4,451,309
G-OTX	Taxes Other than FIT	19,440,011	17,017,074	2,422,937
	Net Operating Income Before FIT	26,711,677	16,369,135	10,342,542
	Less: Interest Expense	9,686,896	6,422,342	3,264,554
G-SCM	Add: Schedule M Additions	27,669,358	19,194,413	8,474,945
G-SCM	Less: Schedule M Deductions	30,690,023	20,015,149	10,674,874
	Taxable Net Operating Income	14,004,116	9,126,057	4,878,059
	Percent	35%	35%	35%
	Total Federal Income Tax	4,901,441	3,194,120	1,707,321
G-DTE	Deferred FIT	2,102,529	933,444	1,169,085
99	411400 Amortized Investment Tax Credit	-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC	6,954,662	4,096,940	2,857,722

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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GAS SCHEDULE M ITEMS For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-SCM-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Schedule M Additions:									
	G-OPS	Book Depreciation & Amortization (997000)	10,040,547	2,785,676	12,826,223	6,501,322	1,873,592	8,374,914	3,539,225	912,084	4,451,309
12	997001	Contributions In Aid of Construction	0	329,266	329,266	0	212,512	212,512	0	116,754	116,754
2	997002	Injuries and Damages	0	1,006,000	1,006,000	0	669,201	669,201	0	336,799	336,799
12	997003	Salvage	0	-199,195	-199,195	0	-128,562	-128,562	0	-70,633	-70,633
4	997005	FAS106 Current Retiree Medical Accrual	0	-25,063	-25,063	0	-16,594	-16,594	0	-8,469	-8,469
6	997008	DSM Book Amortization	0	413,780	413,780	0	290,974	290,974	0	122,806	122,806
99	997010	Deferred Gas Credit and Refunds	18,830,252	0	18,830,252	13,500,211	0	13,500,211	5,330,041	0	5,330,041
4	997015	Airplane Lease Payments	0	60,636	60,636	0	40,148	40,148	0	20,488	20,488
12	997016	1992 Redemptions	0	283,404	283,404	0	182,912	182,912	0	100,492	100,492
4	997020	FAS87 Current Pension Accrual	0	-3,302,286	-3,302,286	0	-2,186,477	-2,186,477	0	-1,115,809	-1,115,809
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	184,476	0	184,476	184,476	0	184,476	0	0	0
12	997032	Interest Rate Swaps	0	335,599	335,599	0	216,599	216,599	0	119,000	119,000
99	997033	DSM Tariff Rider	-2,435,196	0	-2,435,196	-1,674,663	0	-1,674,663	-760,533	0	-760,533
4	997033	DSM Tariff Rider	0	-38	-38	0	-25	-25	0	-13	-13
1	997055	Deferred Gas Exchange	0	-2,054,328	-2,054,328	0	-1,457,135	-1,457,135	0	-597,193	-597,193
99	997065	Amortization of Unbilled Revenue Add-Ins	407,040	0	407,040	299,220	0	299,220	107,820	0	107,820
4	997066	Miscellaneous Schedule M Additions	0	953,227	953,227	0	631,141	631,141	0	322,086	322,086
		TOTAL SCHEDULE M ADDITIONS	27,082,680	586,678	27,669,358	18,866,127	328,286	19,194,413	8,216,553	258,392	8,474,945
		Schedule M Deductions:									
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	30,624,659	30,624,659	0	19,971,871	19,971,871	0	10,652,788	10,652,788
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	43,278	43,278	0	22,086	22,086
		TOTAL SCHEDULE M DEDUCTIONS	0	30,690,023	30,690,023	0	20,015,149	20,015,149	0	10,674,874	10,674,874

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.521%	33.479%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.846%	33.154%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.321%	29.679%
G-ALL	11	Book Depreciation	100.000%	65.215%	34.785%
G-ALL	12	Net Gas Plant	100.000%	64.541%	35.459%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-DTE-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	8,754,055	5,724,977	3,029,078
99	410100	Deferred Federal Income Tax Exp	-5,967,106	-4,332,378	-1,634,728
		SUBTOTAL	<u>2,786,949</u>	<u>1,392,599</u>	<u>1,394,350</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-541,956	-354,428	-187,528
99	411100	Deferred Federal Income Tax Exp	-142,464	-104,727	-37,737
		SUBTOTAL	<u>-684,420</u>	<u>-459,155</u>	<u>-225,265</u>
		Total Deferred Federal Income Tax Expense	<u><u>2,102,529</u></u>	<u><u>933,444</u></u>	<u><u>1,169,085</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.398%	34.602%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.547%	6.600%
	Total Cost of Debt		3.516%	3.300%
	Total Weighted Cost		3.516%	3.300%
G-APL	Net Rate Base	281,586,343	182,660,469	98,925,874
	Interest Deduction for FIT Calculation	9,686,896	6,422,342	3,264,554
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-OTX-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408150	R&P Property Tax	0	125,268	125,268	0	88,853	88,853	0	36,415	36,415
		DISTRIBUTION									
99	408110	State Excise Tax	8,258,197	0	8,258,197	8,258,197	0	8,258,197	0	0	0
99	408120	Municipal Occupation & License Tax	9,339,837	0	9,339,837	7,742,326	0	7,742,326	1,597,511	0	1,597,511
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	1,614,371	0	1,614,371	911,800	0	911,800	702,571	0	702,571
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	78,327	0	78,327	0	0	0	78,327	0	78,327
		TOTAL	19,290,732	0	19,290,732	16,912,323	0	16,912,323	2,378,409	0	2,378,409
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	24,011	24,011	0	15,898	15,898	0	8,113	8,113
		TOTAL TAXES OTHER THAN FIT	19,290,732	149,279	19,440,011	16,912,323	104,751	17,017,074	2,378,409	44,528	2,422,937

	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		125,268	34,463,930	11.955%	125,268	0	0.000%	0
G-ALL	Distribution		390,954,532		1,614,371	250,850,463	87.018%	911,800	140,104,069	98.149%	702,571
G-ALL	General		5,601,396		24,011	2,959,052	1.027%	10,761	2,642,344	1.851%	13,250
	TOTAL		431,019,858		1,763,650	288,273,445	100.000%	1,047,829	142,746,413	100.000%	715,821

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 Twelve Months Ended November 30, 2009		G-PLT-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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	3,640,124	3,640,124	0	2,410,163	2,410,163	0	1,229,961	1,229,961
4	303110	Misc Intangible Plant--PC Software	0	2,126,187	2,126,187	0	1,407,770	1,407,770	0	718,417	718,417
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,807,055	6,224,954	249,449	3,844,910	4,094,359	168,450	1,962,145	2,130,595
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	495,339	495,339	0	351,344	351,344	0	143,995	143,995
1	351XXX	Structures & Improvements	0	1,199,435	1,199,435	0	850,759	850,759	0	348,676	348,676
1	352XXX	Wells	0	14,505,152	14,505,152	0	10,288,504	10,288,504	0	4,216,648	4,216,648
1	353000	Lines	0	1,030,354	1,030,354	0	730,830	730,830	0	299,524	299,524
1	354000	Compressor Station Equipment	0	11,668,982	11,668,982	0	8,276,809	8,276,809	0	3,392,173	3,392,173
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	123,265	123,265	0	50,519	50,519
1	356000	Purification Equipment	0	416,536	416,536	0	295,449	295,449	0	121,087	121,087
1	357000	Other Equipment	0	1,717,380	1,717,380	0	1,218,138	1,218,138	0	499,242	499,242
TOTAL UNDERGROUND STORAGE PLANT			0	31,206,962	31,206,962	0	22,135,098	22,135,098	0	9,071,864	9,071,864
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	55,655	0	55,655	412	0	412	55,243	0	55,243
6	375000	Structures & Improvements	577,503	22,254	599,757	415,476	15,649	431,125	162,027	6,605	168,632
6	376000	Mains	196,078,636	2,512,521	198,591,157	123,493,284	1,766,830	125,260,114	72,585,352	745,691	73,331,043
6	378000	Measuring & Reg Station Equip-General	4,184,942	57,440	4,242,382	2,638,489	40,392	2,678,881	1,546,453	17,048	1,563,501
6	379000	Measuring & Reg Station Equip-City Gate	5,582,026	60,967	5,642,993	1,463,615	42,873	1,506,488	4,118,411	18,094	4,136,505
6	380000	Services	130,045,493	0	130,045,493	85,770,940	0	85,770,940	44,274,553	0	44,274,553
6	381000	Meters	54,921,691	0	54,921,691	36,930,462	0	36,930,462	17,991,229	0	17,991,229
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	2,590,360	0	2,590,360	2,000,599	0	2,000,599	589,761	0	589,761
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			394,121,276	2,653,182	396,774,458	252,773,577	1,865,744	254,639,321	141,347,699	787,438	142,135,137
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	528,543	549,923	1,078,466	436,743	364,110	800,853	91,800	185,813	277,613
4	390XXX	Structures & Improvements	2,128,246	7,280,212	9,408,458	1,216,658	4,820,301	6,036,959	911,588	2,459,911	3,371,499
4	391XXX	Office Furniture & Equipment	0	5,950,443	5,950,443	0	3,939,848	3,939,848	0	2,010,595	2,010,595
4	392XXX	Transportation Equipment	3,979,405	802,145	4,781,550	2,931,743	531,108	3,462,851	1,047,662	271,037	1,318,699
4	393000	Stores Equipment	157,856	138,639	296,495	112,871	91,794	204,665	44,985	46,845	91,830
4	394000	Tools, Shop & Garage Equipment	1,455,755	1,524,690	2,980,445	998,853	1,009,512	2,008,365	456,902	515,178	972,080
4	395000	Laboratory Equipment	147,592	322,016	469,608	111,318	213,210	324,528	36,274	108,806	145,080
4	396XXX	Power Operated Equipment	3,589,510	601,248	4,190,758	2,727,962	398,092	3,126,054	861,548	203,156	1,064,704

GAS UTILITY PLANT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,539,424	3,617,449	5,156,873	464,465	2,395,149	2,859,614	1,074,959	1,222,300	2,297,259
4	398000	Miscellaneous Equipment	1,195	98,424	99,619	513	65,168	65,681	682	33,256	33,938
		TOTAL GENERAL PLANT	13,527,526	20,885,189	34,412,715	9,001,126	13,828,292	22,829,418	4,526,400	7,056,897	11,583,297
		TOTAL PLANT IN SERVICE	408,066,701	60,552,388	468,619,089	262,024,152	41,674,044	303,698,196	146,042,549	18,878,344	164,920,893
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	408,066,701	60,552,388	468,619,089	262,024,152	41,674,044	303,698,196	146,042,549	18,878,344	164,920,893
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,127,094	11,127,094	0	7,892,448	7,892,448	0	3,234,646	3,234,646
G-ADP	1119.X5	Distribution	128,572,641	865,944	129,438,585	83,015,436	608,940	83,624,376	45,557,205	257,004	45,814,209
G-ADP	1119.X6	General Plant - Non-Transportation	5,035,692	3,953,474	8,989,166	3,533,531	2,617,635	6,151,166	1,502,161	1,335,839	2,838,000
G-ADP	1119.X7	General Plant - Transportation	775,422	52,593	828,015	562,258	34,822	597,080	213,164	17,771	230,935
		TOTAL ACCUMULATED DEPRECIATION	134,383,755	15,999,105	150,382,860	87,111,225	11,153,845	98,265,070	47,272,530	4,845,260	52,117,790
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,799,478	2,799,478	0	1,853,562	1,853,562	0	945,916	945,916
99	111X30	Intangible Plant--Distribution Plant	63,849	0	63,849	34,710	0	34,710	29,139	0	29,139
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	20,368	20,368	0	13,486	13,486	0	6,882	6,882
		TOTAL ACCUMULATED AMORTIZATION	63,849	2,819,846	2,883,695	34,710	1,867,048	1,901,758	29,139	952,798	981,937
		NET GAS UTILITY PLANT	273,619,097	41,733,437	315,352,534	174,878,217	28,653,151	203,531,368	98,740,880	13,080,286	111,821,166

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.321%	29.679%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-APL-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	273,619,097	41,733,437	315,352,534	174,878,217	28,653,151	203,531,368	98,740,880	13,080,286	111,821,166
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,435,110	-2,435,110	0	-1,571,644	-1,571,644	0	-863,466	-863,466
12	282900	Deferred F.I.T. - Plant In Service	0	-46,126,709	-46,126,709	0	-29,770,639	-29,770,639	0	-16,356,070	-16,356,070
12	190180	FAS 109 ITC	0	190,175	190,175	0	122,741	122,741	0	67,434	67,434
12	283850	Gas portion of Bond Redemptions	0	-781,254	-781,254	0	-504,229	-504,229	0	-277,025	-277,025
4	190850	Gain on Sale of General Office Bldg--GAS	0	59,112	59,112	0	39,139	39,139	0	19,973	19,973
99	190610	Contrib in Aid of Construction	1,291,744	0	1,291,744	909,402	0	909,402	382,342	0	382,342
		TOTAL ACCUM DEFERRED INCOME TAX	1,291,744	-49,093,786	-47,802,042	909,402	-31,684,632	-30,775,230	382,342	-17,409,154	-17,026,812
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	13,681,345	13,681,345	0	9,704,178	9,704,178	0	3,977,167	3,977,167
99	186710	DSM Programs	523,363	0	523,363	311,955	0	311,955	211,408	0	211,408
4	253850	Gain on Sale of General Office Building	0	-168,857	-168,857	0	-111,802	-111,802	0	-57,055	-57,055
		TOTAL OTHER ADJUSTMENTS	523,363	13,512,488	14,035,851	311,955	9,592,376	9,904,331	211,408	3,920,112	4,131,520
		NET RATE BASE	275,434,204	6,152,139	281,586,343	176,099,574	6,560,895	182,660,469	99,334,630	-408,756	98,925,874

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%		64.541%	35.459%
G-ALL	13	Net Gas General Plant	100.000%		65.382%	34.618%
G-ALL	99	Not Allocated	0.000%		0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	31,206,962	31,206,962	0	22,135,098	22,135,098	0	9,071,864	9,071,864
G-PLT	350XXX	Less: Land and Land Rights	0	495,339	495,339	0	351,344	351,344	0	143,995	143,995
		Depreciable Underground Storage Plant	0	30,711,623	30,711,623	0	21,783,754	21,783,754	0	8,927,869	8,927,869
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,127,094	11,127,094	0			0		
	403X80	Depreciation Expense - JP		563,421	563,421	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,127,094	11,127,094	0	7,892,448	7,892,448	0	3,234,646	3,234,646
1	403X80	Depreciation Expense - JP	0	563,421	563,421	0	399,635	399,635	0	163,786	163,786
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	394,121,276	2,653,182	396,774,458	252,773,577	1,865,744	254,639,321	141,347,699	787,438	142,135,137
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	394,036,306	2,653,182	396,689,488	252,713,277	1,865,744	254,579,021	141,323,029	787,438	142,110,467
		Percentage		0.669%	100.000%	64.135%			35.196%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		865,944	129,438,585	83,015,436			45,557,205		
	403X50	Depreciation Expense		62,501	9,342,488	5,991,805			3,288,182		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	128,572,641	865,944	129,438,585	83,015,436	608,940	83,624,376	45,557,205	257,004	45,814,209
6	403X50	Depreciation Expense	9,279,987	62,501	9,342,488	5,991,805	43,951	6,035,756	3,288,182	18,550	3,306,732
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	13,527,526	20,885,189	34,412,715	9,001,126	13,828,292	22,829,418	4,526,400	7,056,897	11,583,297
G-PLT	389XXX	Less: Land and Land Rights	528,543	549,923	1,078,466	436,743	364,110	800,853	91,800	185,813	277,613
G-PLT	392XXX	Less: Transportation	3,979,405	802,145	4,781,550	2,931,743	531,108	3,462,851	1,047,662	271,037	1,318,699
		Depreciable Non-Transport Genl Plant	9,019,578	19,533,121	28,552,699	5,632,640	12,933,074	18,565,714	3,386,938	6,600,047	9,986,985
		Percentage		68.411%	100.000%	19.727%			11.862%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accum Depr--Gas General Plant		3,953,474	5,779,003	1,140,024			685,505		
	108X06	Accum Depr--Gas General Plant - Direct	3,210,163		3,210,163	2,393,507			816,656		
	403X60	Depreciation Expense		1,039,500	1,519,493	299,750			180,242		
	403X60	Depreciation Expense (Direct)	248,820		248,820	187,971			60,849		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,035,692	3,953,474	8,989,166	3,533,531	2,617,635	6,151,166	1,502,161	1,335,839	2,838,000
4	403X60	Depreciation Expense	728,812	1,039,500	1,768,312	487,721	688,263	1,175,984	241,091	351,237	592,328
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	3,979,405	802,145	4,781,550	2,931,743	531,108	3,462,851	1,047,662	271,037	1,318,699
		Percentage		16.775%	100.000%	61.314%			21.911%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		52,593	313,520	192,232			68,695		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	514,495		514,495	370,026			144,469		
	403X70	Depreciation Expense		4,692	27,968	17,148			6,128		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	775,422	52,593	828,015	562,258	34,822	597,080	213,164	17,771	230,935
4	403X70	Depreciation Expense	23,276	4,692	27,968	17,148	3,107	20,255	6,128	1,585	7,713

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.930%				29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%		66.211%				33.789%
G-ALL	6	Actual Therms Purchased		100.000%		70.321%				29.679%
G-ALL	99	Not Allocated		0.000%		0.000%				0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	3,755,385	2,705,530	726,517	323,339
8		7,624	0	5,259	2,365
9		9,703	7,666	2,037	0
	TOTAL	<u>3,772,712</u>	<u>2,713,196</u>	<u>733,813</u>	<u>325,704</u>
7	404X32 PC Software	1,645,017	1,185,136	318,245	141,636
8		85,773	0	59,166	26,607
9		0	0	0	0
	TOTAL	<u>1,730,790</u>	<u>1,185,136</u>	<u>377,411</u>	<u>168,243</u>
7	404X50 Leasehold Improvements	10,303	7,423	1,993	887
	TOTAL	<u>10,303</u>	<u>7,423</u>	<u>1,993</u>	<u>887</u>
	TOTAL	<u>5,513,805</u>	<u>3,905,755</u>	<u>1,113,217</u>	<u>494,834</u>

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	6,132,498	4,418,097	1,186,393	528,008
8	Utility 8	130,635	0	90,112	40,523
9	Utility 9	683,479	539,976	143,503	0
9	Utility 9 - Washington	102,204	80,745	21,459	0
9	Utility 9 - Idaho	387,806	306,382	81,424	0
	Total	<u>7,436,622</u>	<u>5,345,200</u>	<u>1,522,891</u>	<u>568,531</u>
7	403X70 Utility 7	1,952	1,406	378	168
9	Utility 9	14,286	11,287	2,999	0
	Total	<u>16,238</u>	<u>12,693</u>	<u>3,377</u>	<u>168</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-GLP-12A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	337,913	0	0	0	337,913	337,913	0	0	337,913	0	0	0
99		Utility 2	433,967	0	0	0	433,967	0	0	0	433,967	0	0	433,967
7		Utility 7	2,556,629	0	0	1,841,898	1,841,898	0	0	494,605	494,605	0	220,126	220,126
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	4,624,594	371,881	447,332	2,072,822	2,892,035	436,743	91,800	549,923	1,078,466	433,967	220,126	654,093
	390XXX	Structures & Improvements												
99		Utility 0	2,249,998	452,875	1,172,971	624,152	2,249,998	0	0	0	0	0	0	0
99		Utility 1	880,586	0	0	0	880,586	880,586	0	0	880,586	0	0	0
99		Utility 2	3,293,165	0	0	0	3,293,165	0	0	0	3,293,165	0	0	3,293,165
7		Utility 7	33,654,278	0	0	24,245,888	24,245,888	0	0	6,510,757	6,510,757	0	2,897,633	2,897,633
9		Utility 9 - Wa	1,600,647	1,264,575	0	0	1,264,575	336,072	0	0	336,072	0	0	0
9		Utility 9 - Idaho	4,341,722	0	3,430,134	0	3,430,134	0	911,588	0	911,588	0	0	0
9		Utility 9 - Allocated	3,664,769	0	0	2,895,314	2,895,314	0	0	769,455	769,455	0	0	0
		TOTAL ACCOUNT	49,685,165	1,717,450	4,603,105	27,765,354	34,085,909	1,216,658	911,588	7,280,212	9,408,458	3,293,165	2,897,633	6,190,798
	391XXX	Office Furniture & Equipment												
99		Utility 0	861,804	0	0	861,804	861,804	0	0	0	0	0	0	0
7		Utility 7	29,405,062	0	0	21,184,583	21,184,583	0	0	5,688,703	5,688,703	0	2,531,776	2,531,776
8		Utility 8	379,444	0	0	0	379,444	0	0	261,740	261,740	0	117,704	117,704
		TOTAL ACCOUNT	30,646,310	0	0	22,046,387	22,046,387	0	0	5,950,443	5,950,443	0	2,649,480	2,649,480
	392XXX	Transportation Equipment												
99		Utility 0	10,302,364	4,323,699	1,782,382	4,196,283	10,302,364	0	0	0	0	0	0	0
99		Utility 1	4,316,969	0	0	0	4,316,969	2,760,780	937,183	619,006	4,316,969	0	0	0
99		Utility 2	1,958,893	0	0	0	1,958,893	0	0	0	1,958,893	0	0	1,958,893
7		Utility 7	170,014	0	0	122,485	122,485	0	0	32,891	32,891	0	14,638	14,638
9		Utility 9 - Wa	814,263	643,300	0	0	643,300	170,963	0	0	170,963	0	0	0
9		Utility 9 - Idaho	526,192	0	415,713	0	415,713	0	110,479	0	110,479	0	0	0
9		Utility 9 - Allocated	715,601	0	0	565,353	565,353	0	0	150,248	150,248	0	0	0
		TOTAL ACCOUNT	18,804,296	4,966,999	2,198,095	4,884,121	12,049,215	2,931,743	1,047,662	802,145	4,781,550	1,958,893	14,638	1,973,531

COMMON GENERAL PLANT		Report ID:		***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON*****				
For Twelve Months Ended November 30, 2009		C-GPL-12A												
Average of Monthly Averages Basis														
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	337,160	11,207	15,386	310,567	337,160	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	57,260	0	0	0	0	0	0	0	0	57,260	0	57,260
9		Utility 9 - Wa	136,217	107,617	0	0	107,617	28,600	0	0	28,600	0	0	0
9		Utility 9 - Idaho	214,256	0	169,271	0	169,271	0	44,985	0	44,985	0	0	0
9		Utility 9 - Allocated	660,313	0	0	521,674	521,674	0	0	138,639	138,639	0	0	0
		TOTAL ACCOUNT	1,489,477	118,824	184,657	832,241	1,135,722	112,871	44,985	138,639	296,495	57,260	0	57,260
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,427,971	1,287,650	433,160	1,707,161	3,427,971	0	0	0	0	0	0	0
99		Utility 1	1,870,437	0	0	0	0	989,636	454,903	425,898	1,870,437	0	0	0
99		Utility 2	964,286	0	0	0	0	0	0	0	0	964,286	0	964,286
7		Utility 7	2,145,605	0	0	1,545,780	1,545,780	0	0	415,089	415,089	0	184,737	184,737
8		Utility 8	901,372	0	0	0	0	0	0	621,766	621,766	0	279,606	279,606
9		Utility 9 - Wa	43,901	34,684	0	0	34,684	9,217	0	0	9,217	0	0	0
9		Utility 9 - Idaho	9,520	0	7,521	0	7,521	0	1,999	0	1,999	0	0	0
9		Utility 9 - Allocated	294,996	0	0	233,059	233,059	0	0	61,937	61,937	0	0	0
		TOTAL ACCOUNT	9,658,088	1,322,334	440,681	3,486,000	5,249,015	998,853	456,902	1,524,690	2,980,445	964,286	464,343	1,428,629
	395000	Laboratory Equipment												
99		Utility 0	1,516,153	220,798	143,241	1,152,114	1,516,153	0	0	0	0	0	0	0
99		Utility 1	328,704	0	0	0	0	106,969	34,886	186,849	328,704	0	0	0
99		Utility 2	276,611	0	0	0	0	0	0	0	0	276,611	0	276,611
7		Utility 7	333,825	0	0	240,501	240,501	0	0	64,582	64,582	0	28,742	28,742
8		Utility 8	8,885	0	0	0	0	0	0	6,129	6,129	0	2,756	2,756
9		Utility 9 - Wa	20,715	16,366	0	0	16,366	4,349	0	0	4,349	0	0	0
9		Utility 9 - Idaho	6,613	0	5,225	0	5,225	0	1,388	0	1,388	0	0	0
9		Utility 9 - Allocated	306,992	0	0	242,536	242,536	0	0	64,456	64,456	0	0	0
		TOTAL ACCOUNT	2,798,498	237,164	148,466	1,635,151	2,020,781	111,318	36,274	322,016	469,608	276,611	31,498	308,109
	396XXX	Power Operated Equipment												
99		Utility 0	22,017,172	10,721,596	5,807,438	5,488,138	22,017,172	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
9		Utility 9 - Wa	664,789	525,210	0	0	525,210	139,579	0	0	139,579	0	0	0
9		Utility 9 - Idaho	469,214	0	370,698	0	370,698	0	98,516	0	98,516	0	0	0
9		Utility 9 - Allocated	599,735	0	0	473,815	473,815	0	0	125,920	125,920	0	0	0
		TOTAL ACCOUNT	28,068,339	11,246,806	6,178,136	6,361,103	23,786,045	2,727,962	861,548	601,248	4,190,758	43,834	47,702	91,536

COMMON GENERAL PLANT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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***** ELECTRIC ***** ***** GAS NORTH***** ***** OREGON *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	37,570,980	5,434,271	1,968,429	30,168,280	37,570,980	0	0	0	0	0	0	0
99		Utility 1	651,220	0	0	0	0	369,017	282,203	0	651,220	0	0	0
99		Utility 2	505,917	0	0	0	0	0	0	0	0	505,917	0	505,917
7		Utility 7	7,448,778	0	0	5,366,398	5,366,398	0	0	1,441,041	1,441,041	0	641,340	641,340
8		Utility 8	927,891	0	0	0	0	0	0	640,059	640,059	0	287,832	287,832
9		Utility 9 - Wa	454,601	359,153	0	0	359,153	95,448	0	0	95,448	0	0	0
9		Utility 9 - Idaho	3,775,749	0	2,982,993	0	2,982,993	0	792,756	0	792,756	0	0	0
9		Utility 9 - Allocated	7,317,341	0	0	5,780,992	5,780,992	0	0	1,536,349	1,536,349	0	0	0
		TOTAL ACCOUNT	58,652,477	5,793,424	4,951,422	41,315,670	52,060,516	464,465	1,074,959	3,617,449	5,156,873	505,917	929,172	1,435,089
	398000	Miscellaneous Equipment												
99		Utility 0	3,901	0	2,319	1,582	3,901	0	0	0	0	0	0	0
99		Utility 1	1,306	0	0	0	0	0	0	1,306	1,306	0	0	0
7		Utility 7	493,485	0	0	355,526	355,526	0	0	95,470	95,470	0	42,489	42,489
9		Utility 9 - Wa	2,441	1,928	0	0	1,928	513	0	0	513	0	0	0
9		Utility 9 - Idaho	3,250	0	2,568	0	2,568	0	682	0	682	0	0	0
9		Utility 9 - Allocated	7,851	0	0	6,203	6,203	0	0	1,648	1,648	0	0	0
		TOTAL ACCOUNT	512,234	1,928	4,887	363,311	370,126	513	682	98,424	99,619	0	42,489	42,489
		TOTAL GENERAL PLANT	204,939,478	25,776,810	19,156,781	110,762,160	155,695,751	9,001,126	4,526,400	20,885,189	34,412,715	7,533,933	7,297,081	14,831,014

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 Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	38,500,503	38,500,503	0	0
99	108X06	Utility 1 - Allocated	608,483	0	608,483	0
99	108X06	Utility 1 - Washington	2,393,507	0	2,393,507	0
99	108X06	Utility 1 - Idaho	816,656	0	816,656	0
99	108X06	Utility 2	1,870,908	0	0	1,870,908
7	108X06	Utility 7	8,642,971	6,226,742	1,672,069	744,160
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-341,976	-246,373	-66,159	-29,444
8	108X06	Utility 8	784,368	0	541,057	243,311
9	108X06	Utility 9	14,400,615	11,377,062	3,023,553	0
Total			67,676,035	55,857,934	8,989,166	2,828,935

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,793,717	5,793,717	0	0
99	108X07	Utility 1 - Allocated	159,123	0	159,123	0
99	108X07	Utility 1 - Washington	370,026	0	370,026	0
99	108X07	Utility 1 - Idaho	144,469	0	144,469	0
99	108X07	Utility 2	883,808	0	0	883,808
7	108X07	Utility 7	27,989	20,164	5,415	2,410
9	108X07	Utility 9	709,572	560,590	148,982	0
Total			8,088,704	6,374,471	828,015	886,218

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 Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total	
	303000	Intangible Plant													
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	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	602,000	0	0	602,000	602,000	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	18,679,983	0	0	13,457,807	13,457,807	0	0	3,613,830	3,613,830	0	1,608,347	1,608,347	0
8		Utility 8	38,118	0	0	0	0	0	0	26,294	26,294	0	11,824	11,824	0
		TOTAL ACCOUNT	19,366,541	0	0	14,059,807	14,059,807	0	0	3,640,124	3,640,124	46,440	1,620,171	1,666,611	0
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	822,263	0	0	822,263	822,263	0	0	0	0	0	0	0	0
99		Utility 1	10,589	0	0	0	0	0	0	10,589	10,589	0	0	0	0
7		Utility 7	8,785,840	0	0	6,329,671	6,329,671	0	0	1,699,709	1,699,709	0	756,461	756,461	0
8		Utility 8	602,912	0	0	0	0	0	0	415,889	415,889	0	187,023	187,023	0
		TOTAL ACCOUNT	10,221,604	0	0	7,151,934	7,151,934	0	0	2,126,187	2,126,187	0	943,484	943,484	0
		TOTAL	30,200,102	0	0	21,365,055	21,365,055	249,449	168,450	5,807,055	6,224,954	46,440	2,563,655	2,610,095	0

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 Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
		Accum Amort--Intangible Plt (111X31, 111X32)				
99		Utility 0	705,020	705,020	0	0
99		Utility 1	4,908	0	4,908	0
99		Utility 2 - Oregon	18,189	0	0	18,189
7		Utility 7	12,769,409	9,199,593	2,470,370	1,099,446
8		Utility 8	469,991	0	324,200	145,791
		Total	<u>13,967,517</u>	<u>9,904,613</u>	<u>2,799,478</u>	<u>1,263,426</u>
		Accum Amort--Leasehold Improvements (111X50, 111X60)				
7		Utility 7	96,241	69,336	18,619	8,286
9		Utility 9	8,332	6,583	1,749	0
		Total	<u>104,573</u>	<u>75,919</u>	<u>20,368</u>	<u>8,286</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 Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,640,124	3,640,124	0	2,410,163	2,410,163	0	1,229,961	1,229,961
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,126,187	2,126,187	0	1,407,770	1,407,770	0	718,417	718,417
			0	5,766,311	5,766,311	0	3,817,933	3,817,933	0	1,948,378	1,948,378
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,799,478	2,799,478	0			0		
	404X3X	Amortization Expense		1,113,342	1,113,342	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,799,478	2,799,478	0	1,853,562	1,853,562	0	945,916	945,916
4	404X3X	Amortization Expense	0	1,113,342	1,113,342	0	737,155	737,155	0	376,187	376,187
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			66.211%			33.789%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - General Plant (For Report APL)				
7	282900	Utility 7	-10,840,813	-7,810,155	-2,097,264	-933,394
9	282900	Utility 9	-1,609,095	-1,271,249	-337,846	0
		Total	<u>-12,449,908</u>	<u>-9,081,404</u>	<u>-2,435,110</u>	<u>-933,394</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%