

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 3/20/2010

GAS RATE OF RETURN For Twelve Months Ended January 31, 2010 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	19,137,118	11,471,625	7,665,493
		Adjustments			
		Adjusted Gas Net Operating Income	19,137,118	11,471,625	7,665,493
G-APL		Gas Net Adjusted Rate Base	281,374,623	182,421,832	98,952,791
		RATE OF RETURN	6.801%	6.289%	7.747%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Twelve Months Ended January 31, 2010		G-ALL-12A				
Average of Monthly Averages Basis						
Basis	Ref	Description		System	Washington	Idaho
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
2		Number of Customers	1/31/2010	219,544	146,013	73,531
		Percent		100.000%	66.507%	33.493%
3	G-OPS	Direct Distribution Operating Expense		9,144,741	6,167,109	2,977,632
		Percent		100.000%	67.439%	32.561%
Jurisdictional Four Factor Allocator - Direct Method						
Allocation Rate Calculation - Updated 12/31/2009						
Direct O & M						
Amount: Accounts 798 - 894				5,078,715	3,398,255	1,680,460
Amount: Accounts 901 - 935				2,578,531	2,014,387	564,144
Total				7,657,246	5,412,642	2,244,604
Percentage				100.000%	70.687%	29.313%
Direct Labor						
Amount: Accounts 798 - 894				4,261,786	2,896,217	1,365,569
Amount: Accounts 901 - 935				1,454,597	1,185,466	269,131
Total				5,716,383	4,081,683	1,634,700
Percentage				100.000%	71.403%	28.597%
Total Number of Customers				220,748	146,742	74,006
Percentage				100.000%	66.475%	33.525%
Total Direct Plant				289,695,007	183,112,299	106,582,708
Percentage				100.000%	63.209%	36.791%
4		Total Four Factor Allocators		400.000%	271.774%	128.226%
		Percent		100.000%	67.943%	32.057%
Underground Storage & Dist Plant						
				System	Washington	Idaho
G-PLT		Underground Storage		31,108,462	21,760,370	9,348,092
G-PLT		Distribution		400,790,103	257,309,100	143,481,003
		Total Underground Storage/Dist Plant		431,898,565	279,069,470	152,829,095
5		Percent		100.000%	64.615%	35.385%
6	Input	Actual Therms Purchased	1/31/2010	261,301,828	183,074,651	78,227,177
		Percent		100.000%	70.063%	29.937%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		51,081,946	45,988,228	3,116,832	1,976,886
	Direct O & M Accts 901 - 935		51,945,284	35,419,000	12,684,856	3,841,428
	Direct O & M Accts 901 - 905 Utility 9 Only		3,516,695	2,172,122	1,344,573	XXXXXX
	Adjustments		0			
	Total		106,543,925	83,579,350	17,146,261	5,818,314
	Percentage		100.000%	78.446%	16.093%	5.461%
	Direct Labor Accts 500 - 894		55,092,383	43,337,007	8,181,894	3,573,482
	Direct Labor Accts 901 - 935		5,731,661	4,212,733	361,664	1,157,264
	Direct O & M Accts 901 - 905 Utility 9 Only		3,029,709	1,871,330	1,158,379	XXXXXX
	Total		63,853,753	49,421,070	9,701,937	4,730,746
	Percentage		100.000%	77.397%	15.194%	7.409%
	Number of Customers at 12/31/09		672,970	356,620	220,748	95,602
	Percentage		100.000%	52.992%	32.802%	14.206%
	Net Direct Plant		2,269,179,267	1,813,979,169	309,908,801	145,291,297
	Percentage		100.000%	79.940%	13.657%	6.403%
	Total Percentages		400.000%	288.775%	77.746%	33.479%
7	Average (CD AA)		100.000%	72.193%	19.437%	8.370%

Input	Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		5,093,718	0	3,116,832	1,976,886
	Direct O & M Accts 901 - 935		16,526,284	0	12,684,856	3,841,428
	Direct O & M Accts 901 - 905 Utility 9 Only		1,344,573	0	1,344,573	XXXXXX
	Total		22,964,575	0	17,146,261	5,818,314
	Percentage		100.000%	0.000%	74.664%	25.336%
	Direct Labor Accts 580 - 894		11,755,376	0	8,181,894	3,573,482
	Direct Labor Accts 901 - 935		1,518,928	0	361,664	1,157,264
	Direct O & M Accts 901 - 905 Utility 9 Only		1,158,379	0	1,158,379	XXXXXX
	Total		14,432,683	0	9,701,937	4,730,746
	Percentage		100.000%	0.000%	67.222%	32.778%
	Number of Customers at 12/31/09		316,350	0	220,748	95,602
	Percentage		100.000%	0.000%	69.780%	30.220%
	Net Direct Plant		450,456,474	0	305,689,899	144,766,575
	Percentage		100.000%	0.000%	67.862%	32.138%
	Total Percentages		400.000%	0.000%	279.528%	120.472%
8	Average (GD AA)		100.000%	0.000%	69.882%	30.118%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		49,105,060	45,988,228	3,116,832	0
	Direct O & M Accts 901 - 935		48,103,856	35,419,000	12,684,856	0
	Adjustments		0	0	0	0
	Total		97,208,916	81,407,228	15,801,688	0
	Percentage		100.000%	83.745%	16.255%	0.000%
	Direct Labor Accts 580 - 894		51,518,901	43,337,007	8,181,894	0
	Direct Labor Accts 901 - 935		4,574,397	4,212,733	361,664	0
	Total		56,093,298	47,549,740	8,543,558	0
	Percentage		100.000%	84.769%	15.231%	0.000%
	Number of Customers at 12/31/09		577,368	356,620	220,748	0
	Percentage		100.000%	61.766%	38.234%	0.000%
	Net Direct Plant		2,108,415,405	1,802,725,506	305,689,899	0
	Percentage		100.000%	85.501%	14.499%	0.000%
	Total Percentages		400.000%	315.781%	84.219%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.945%	21.055%	0.000%
			System	Washington	Idaho	
10	Actual Annual Throughput	12/31/2009	379,742,240	253,123,000	126,619,240	
	Percent		100.000%	66.657%	33.343%	
11	G-OPS Book Depreciation		11,821,520	7,722,729	4,098,791	
	Percent		100.000%	65.328%	34.672%	
12	G-PLT Net Gas Plant		318,664,551	205,903,780	112,760,771	
	Percent		100.000%	64.615%	35.385%	
13	G-PLT Net Gas General Plant		25,290,812	16,861,250	8,429,562	
	Percent		100.000%	66.669%	33.331%	
14	G-SCM Net Allocated Schedule M's		-29,206,759	-18,995,224	-10,211,535	
	Percent		100.000%	65.037%	34.963%	
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)	12/31/2009	Washington	Idaho		
Input	Underground Storage		33,491,805			
Input	Distribution		266,845,782	145,465,343		
Input	General		3,550,811	2,692,487		
Input	TOTAL		303,888,398	148,157,830		

GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended January 31, 2010		G-OPS-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	172,065,950	0	172,065,950	120,429,150	0	120,429,150	51,636,800	0	51,636,800
99	4812XX	Commercial - Firm & Interruptible	93,029,906	0	93,029,906	66,465,926	0	66,465,926	26,563,980	0	26,563,980
99	4813XX	Industrial-Firm	4,504,886	0	4,504,886	2,983,683	0	2,983,683	1,521,203	0	1,521,203
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-8,832,023	0	-8,832,023	-6,601,838	0	-6,601,838	-2,230,185	0	-2,230,185
99	484000	Interdepartmental Revenue	441,430	0	441,430	394,600	0	394,600	46,830	0	46,830
TOTAL SALES TO ULTIMATE CUSTOMERS			261,210,149	0	261,210,149	183,671,521	0	183,671,521	77,538,628	0	77,538,628
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	119,864,880	0	119,864,880	82,416,825	0	82,416,825	37,448,055	0	37,448,055
99	488000	Miscellaneous Service Revenues	37,356	0	37,356	20,327	0	20,327	17,029	0	17,029
99	489300	Transportation For Others	3,852,487	0	3,852,487	3,368,608	0	3,368,608	483,879	0	483,879
99	493000	Rent from Gas Property	11,615	0	11,615	11,615	0	11,615	0	0	0
1	495000	Other Gas Revenues	8,029,017	78,341	8,107,358	5,547,539	54,800	5,602,339	2,481,478	23,541	2,505,019
TOTAL OTHER OPERATING REVENUES			131,795,355	78,341	131,873,696	91,364,914	54,800	91,419,714	40,430,441	23,541	40,453,982
TOTAL GAS REVENUES			393,005,504	78,341	393,083,845	275,036,435	54,800	275,091,235	117,969,069	23,541	117,992,610
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	279,206,742	0	279,206,742	194,717,709	0	194,717,709	84,489,033	0	84,489,033
6	808XXX	Net Natural Gas Storage Transactions	10,120,281	0	10,120,281	7,684,191	0	7,684,191	2,436,090	0	2,436,090
6	811000	Gas Used for Products Extraction	-622,830	0	-622,830	-428,771	0	-428,771	-194,059	0	-194,059
10	813000	Other Gas Expenses	0	1,210,333	1,210,333	0	806,772	806,772	0	403,561	403,561
TOTAL PRODUCTION EXPENSES			288,704,193	1,210,333	289,914,526	201,973,129	806,772	202,779,901	86,731,064	403,561	87,134,625
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	614	614	0	429	429	0	185	185
1	824000	Other Expenses	0	245,575	245,575	0	171,780	171,780	0	73,795	73,795
1	837000	Other Equipment	0	265,768	265,768	0	185,905	185,905	0	79,863	79,863
TOTAL UNDERGROUND STORAGE OP. EXP			0	511,957	511,957	0	358,114	358,114	0	153,843	153,843
G-ADP		Depreciation Expense	0	561,500	561,500	0	392,769	392,769	0	168,731	168,731
1	404X40	Amortization Expense	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	182,517	182,517	0	127,671	127,671	0	54,846	54,846
TOTAL UNDERGROUND STORAGE EXP			0	1,256,201	1,256,201	0	878,713	878,713	0	377,488	377,488

GAS OPERATING STATEMENT	Report ID:
For Twelve Months Ended January 31, 2010	G-OPS-12A
Average of Monthly Averages Basis	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	211,686	425,470	637,156	146,357	286,933	433,290	65,329	138,537	203,866
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,852,765	118,668	1,971,433	1,266,333	80,029	1,346,362	586,432	38,639	625,071
3	875000	Measuring & Reg Sta Exp-General	98,447	0	98,447	57,738	0	57,738	40,709	0	40,709
3	876000	Measuring & Reg Sta Exp-Industrial	5,562	0	5,562	2,027	0	2,027	3,535	0	3,535
3	877000	Measuring & Reg Sta Exp-City Gate	203,781	0	203,781	80,992	0	80,992	122,789	0	122,789
3	878000	Meter & House Regulator Expenses	952,364	0	952,364	712,930	0	712,930	239,434	0	239,434
3	879000	Customer Installation Expenses	1,430,587	80,450	1,511,037	793,797	54,255	848,052	636,790	26,195	662,985
3	880000	Other Expenses	1,059,926	762,268	1,822,194	754,965	514,066	1,269,031	304,961	248,202	553,163
3	881000	Rents	60	17,993	18,053	60	12,134	12,194	0	5,859	5,859
MAINTENANCE											
3	885000	Supervision & Engineering	114,136	725	114,861	67,582	489	68,071	46,554	236	46,790
3	887000	Mains	1,438,060	1,962	1,440,022	1,067,195	1,323	1,068,518	370,865	639	371,504
3	889000	Measuring & Reg Sta Exp-General	223,706	0	223,706	139,944	0	139,944	83,762	0	83,762
3	890000	Measuring & Reg Sta Exp-Industrial	234,887	57,888	292,775	134,963	39,039	174,002	99,924	18,849	118,773
3	891000	Measuring & Reg Sta Exp-City Gate	58,107	0	58,107	31,188	0	31,188	26,919	0	26,919
3	892000	Services	723,563	76,796	800,359	455,428	51,790	507,218	268,135	25,006	293,141
3	893000	Meters & House Regulators	533,350	556,393	1,089,743	452,398	375,226	827,624	80,952	181,167	262,119
3	894000	Other Equipment	3,754	35,113	38,867	3,212	23,680	26,892	542	11,433	11,975
TOTAL DISTRIBUTION OPERATING EXP			9,144,741	2,133,726	11,278,467	6,167,109	1,438,964	7,606,073	2,977,632	694,762	3,672,394
G-ADP		Depreciation	9,375,224	62,478	9,437,702	6,055,230	43,774	6,099,004	3,319,994	18,704	3,338,698
G-OTX		Taxes Other Than FIT	17,428,888	0	17,428,888	15,231,657	0	15,231,657	2,197,231	0	2,197,231
TOTAL DISTRIBUTION EXPENSES			35,948,853	2,196,204	38,145,057	27,453,996	1,482,738	28,936,734	8,494,857	713,466	9,208,323
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	360,493	360,493	0	239,753	239,753	0	120,740	120,740
2	902000	Meter Reading Expenses	1,479,523	66,973	1,546,496	1,328,385	44,542	1,372,927	151,138	22,431	173,569
G-903	903XXX	Customer Records & Collection Expenses	994,643	3,724,969	4,719,612	730,266	2,475,842	3,206,108	264,377	1,249,127	1,513,504
2	904000	Uncollectible Accounts	0	1,735,054	1,735,054	0	1,153,932	1,153,932	0	581,122	581,122
2	905000	Misc Customer Accounts	0	145,874	145,874	0	97,016	97,016	0	48,858	48,858
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,474,166	6,033,363	8,507,529	2,058,651	4,011,085	6,069,736	415,515	2,022,278	2,437,793
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	9,780,345	332,607	10,112,952	7,593,196	221,207	7,814,403	2,187,149	111,400	2,298,549
2	909000	Advertising	0	15,304	15,304	0	10,178	10,178	0	5,126	5,126
2	910000	Misc Customer Service & Info Exp	0	99,171	99,171	0	65,956	65,956	0	33,215	33,215
TOTAL CUSTOMER SERVICE & INFO EXP			9,780,345	447,082	10,227,427	7,593,196	297,341	7,890,537	2,187,149	149,741	2,336,890

GAS OPERATING STATEMENT For Twelve Months Ended January 31, 2010 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	233	401,263	401,496	0	266,868	266,868	233	134,395	134,628
2	913000	Advertising	0	70,537	70,537	0	46,912	46,912	0	23,625	23,625
2	916000	Miscellaneous Sales Expenses	146,327	35,524	181,851	136,289	23,626	159,915	10,038	11,898	21,936
TOTAL SALES EXPENSES			146,560	507,324	653,884	136,289	337,406	473,695	10,271	169,918	180,189
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	32,958	5,813,127	5,846,085	4,279	3,949,613	3,953,892	28,679	1,863,514	1,892,193
4	921000	Office Supplies & Expenses	92	1,030,115	1,030,207	76	699,891	699,967	16	330,224	330,240
4	922000	Admin. Expenses Transferred - Credit	0	-31,970	-31,970	0	-21,721	-21,721	0	-10,249	-10,249
4	923000	Outside Services Employed	0	2,955,965	2,955,965	0	2,008,371	2,008,371	0	947,594	947,594
4	924000	Property Insurance Premium	0	301,421	301,421	0	204,794	204,794	0	96,627	96,627
4	925XXX	Injuries and Damages	0	780,339	780,339	0	530,186	530,186	0	250,153	250,153
4	926XXX	Employee Pensions and Benefits	56,203	132,257	188,460	56,203	89,859	146,062	0	42,398	42,398
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	939,216	220,742	1,159,958	681,358	149,979	831,337	257,858	70,763	328,621
4	930000	Miscellaneous General Expenses	91,065	837,595	928,660	82,017	569,087	651,104	9,048	268,508	277,556
4	931000	Rents	18,217	69,776	87,993	17,524	47,408	64,932	693	22,368	23,061
4	935000	Maintenance of General Plant	212,143	1,435,499	1,647,642	125,183	975,321	1,100,504	86,960	460,178	547,138
TOTAL ADMIN & GEN OPERATING EXP			1,349,894	13,544,866	14,894,760	966,640	9,202,788	10,169,428	383,254	4,342,078	4,725,332
G-ADP		Depreciation	752,811	1,069,507	1,822,318	504,301	726,655	1,230,956	248,510	342,852	591,362
4	404X50	Amortization - Leasehold Imp (1404.60)	0	2,003	2,003	0	1,361	1,361	0	642	642
G-CAM		Amortization - Intangible Plant--Software	0	1,161,333	1,161,333	0	789,044	789,044	0	372,289	372,289
99	404X30	Amortization - Intangible Distribution Plant	8,547	0	8,547	4,723	0	4,723	3,824	0	3,824
99	407X28	Amortization - Decoupling Revenue	1,408	0	1,408	1,408	0	1,408	0	0	0
99	407329	Decoupling Surcharge	669,432	0	669,432	669,432	0	669,432	0	0	0
G-OTX		Taxes Other than FIT	0	32,262	32,262	0	21,920	21,920	0	10,342	10,342
TOTAL ADMIN & GENERAL EXPENSES			2,782,092	15,809,971	18,592,063	2,146,504	10,741,768	12,888,272	635,588	5,068,203	5,703,791
TOTAL EXPENSES BEFORE FIT			339,836,209	27,460,478	367,296,687	241,361,765	18,555,823	259,917,588	98,474,444	8,904,655	107,379,099
NET OPERATING INCOME BEFORE FIT					25,787,158			15,173,647			10,613,511
G-FIT		FEDERAL INCOME TAX			3,358,451			1,849,990			1,508,461
G-FIT		DEFERRED FEDERAL INCOME TAX			3,340,641			1,882,490			1,458,151
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-49,052			-30,458			-18,594
GAS NET OPERATING INCOME					19,137,118			11,471,625			7,665,493

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.507%	33.493%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.439%	32.561%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.063%	29.937%
G-ALL	10	Actual Annual Throughput	100.000%	66.657%	33.343%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Twelve Months Ended January 31, 2010 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	-29,882,889	0	-29,882,889	-20,831,826	0	-20,831,826	-9,051,063	0	-9,051,063
99	805120	Gas Expense - Rate Deferrals	42,873,982	0	42,873,982	30,618,145	0	30,618,145	12,255,837	0	12,255,837
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	227,897,931	0	227,897,931	158,037,073	0	158,037,073	69,860,858	0	69,860,858
1	804001	Pipeline Demand Costs	23,632,239	0	23,632,239	16,696,992	0	16,696,992	6,935,247	0	6,935,247
99	804010	Gas Costs - Fixed Hedge	75,033	0	75,033	61,768	0	61,768	13,265	0	13,265
99	804014	GTI Contributions	97,324	0	97,324	62,540	0	62,540	34,784	0	34,784
99	804017	Transaction Fees	85,491	0	85,491	58,991	0	58,991	26,500	0	26,500
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	4,408,258	0	4,408,258	3,081,291	0	3,081,291	1,326,967	0	1,326,967
6	804700	Off System Gas Purchases - Bookout	10,019,373	0	10,019,373	6,932,735	0	6,932,735	3,086,638	0	3,086,638
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			279,206,742	0	279,206,742	194,717,709	0	194,717,709	84,489,033	0	84,489,033

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	70.063%	29.937%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 3/20/2010

ALLOCATION OF ACCOUNT 903
For Twelve Months Ended January 31, 2010
Average of Monthly Averages Basis

Report ID:
G-903-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	994,643	3,644,447	4,639,090	730,266	2,423,812	3,154,078	264,377	1,220,635	1,485,012
12	903920	Accts Rec Sold - Program Fees	0	78,639	78,639	0	50,813	50,813	0	27,826	27,826
12	903930	Accts Rec Sold - Maturity Yield Fees	0	1,883	1,883	0	1,217	1,217	0	666	666
Total Account 903			994,643	3,724,969	4,719,612	730,266	2,475,842	3,206,108	264,377	1,249,127	1,513,504

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.507%	33.493%
G-ALL	12	Net Gas Plant	100.000%	64.615%	35.385%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended January 31, 2010 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	17,625	332,607	350,232	17,625	221,207	238,832	0	111,400	111,400
99	908600	Customer Service & Info Expense	8,637,974	0	8,637,974	6,671,750	0	6,671,750	1,966,224	0	1,966,224
99	908610	Limited Income Tax Refund Program	234,393	0	234,393	234,393	0	234,393	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	486,515	0	486,515	366,734	0	366,734	119,781	0	119,781
99	908990	DSM Amortization	403,838	0	403,838	302,694	0	302,694	101,144	0	101,144
Total Account 908			9,780,345	332,607	10,112,952	7,593,196	221,207	7,814,403	2,187,149	111,400	2,298,549

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.507%	33.493%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Twelve Months Ended January 31, 2010 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	393,083,845	275,091,235	117,992,610
G-OPS	Operating & Maintenance Expense	335,988,550	235,347,484	100,641,066
G-OPS	Book Depreciation & Amortization	13,664,470	9,188,856	4,475,614
G-OTX	Taxes Other than FIT	17,643,667	15,381,248	2,262,419
	Net Operating Income Before FIT	25,787,158	15,173,647	10,613,511
	Less: Interest Expense	9,677,569	6,412,127	3,265,442
G-SCM	Add: Schedule M Additions	27,059,605	18,458,848	8,600,757
G-SCM	Less: Schedule M Deductions	33,573,620	21,934,683	11,638,937
	Taxable Net Operating Income	9,595,574	5,285,685	4,309,889
	Percent	35%	35%	35%
	Total Federal Income Tax	3,358,451	1,849,990	1,508,461
G-DTE	Deferred FIT	3,340,641	1,882,490	1,458,151
99	411400 Amortized Investment Tax Credit	-49,052	-30,458	-18,594
	Total FIT/Deferred FIT & ITC	6,650,040	3,702,022	2,948,018
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended January 31, 2010 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)	10,136,582	2,857,048	12,993,630	6,564,254	1,953,762	8,518,016	3,572,328	903,286	4,475,614
12	997001	Contributions In Aid of Construction	0	343,396	343,396	0	221,885	221,885	0	121,511	121,511
2	997002	Injuries and Damages	0	-75,321	-75,321	0	-50,094	-50,094	0	-25,227	-25,227
12	997003	Salvage	0	-189,689	-189,689	0	-122,568	-122,568	0	-67,121	-67,121
4	997005	FAS106 Current Retiree Medical Accrual	0	-95,529	-95,529	0	-64,905	-64,905	0	-30,624	-30,624
6	997008	DSM Book Amortization	0	403,838	403,838	0	282,941	282,941	0	120,897	120,897
99	997010	Deferred Gas Credit and Refunds	12,993,846	0	12,993,846	9,067,507	0	9,067,507	3,926,339	0	3,926,339
4	997015	Airplane Lease Payments	0	60,969	60,969	0	41,424	41,424	0	19,545	19,545
12	997016	1992 Redemptions	0	317,195	317,195	0	204,956	204,956	0	112,239	112,239
4	997020	FAS87 Current Pension Accrual	0	372,231	372,231	0	252,905	252,905	0	119,326	119,326
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	668,086	0	668,086	668,086	0	668,086	0	0	0
12	997032	Interest Rate Swaps	0	335,982	335,982	0	217,095	217,095	0	118,887	118,887
99	997033	DSM Tariff Rider	-1,647,846	0	-1,647,846	-1,202,753	0	-1,202,753	-445,093	0	-445,093
4	997033	DSM Tariff Rider	0	-21	-21	0	-14	-14	0	-7	-7
1	997055	Deferred Gas Exchange	0	-1,141,284	-1,141,284	0	-798,328	-798,328	0	-342,956	-342,956
99	997065	Amortization of Unbilled Revenue Add-Ins	486,515	0	486,515	366,734	0	366,734	119,781	0	119,781
4	997066	Miscellaneous Schedule M Additions	0	1,178,046	1,178,046	0	800,400	800,400	0	377,646	377,646
		TOTAL SCHEDULE M ADDITIONS	22,692,744	4,366,861	27,059,605	15,519,389	2,939,459	18,458,848	7,173,355	1,427,402	8,600,757
		Schedule M Deductions:									
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	33,508,256	33,508,256	0	21,890,273	21,890,273	0	11,617,983	11,617,983
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	44,410	44,410	0	20,954	20,954
		TOTAL SCHEDULE M DEDUCTIONS	0	33,573,620	33,573,620	0	21,934,683	21,934,683	0	11,638,937	11,638,937

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.507%	33.493%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.439%	32.561%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.063%	29.937%
G-ALL	11	Book Depreciation	100.000%	65.328%	34.672%
G-ALL	12	Net Gas Plant	100.000%	64.615%	35.385%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended January 31, 2010 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	8,112,169	5,275,911	2,836,258
99	410100	Deferred Federal Income Tax Exp	-4,365,719	-3,111,883	-1,253,836
		SUBTOTAL	<u>3,746,450</u>	<u>2,164,028</u>	<u>1,582,422</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-235,529	-153,181	-82,348
99	411100	Deferred Federal Income Tax Exp	-170,280	-128,357	-41,923
		SUBTOTAL	<u>-405,809</u>	<u>-281,538</u>	<u>-124,271</u>
		Total Deferred Federal Income Tax Expense	<u><u>3,340,641</u></u>	<u><u>1,882,490</u></u>	<u><u>1,458,151</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.037%	34.963%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended January 31, 2010 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		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.570%	6.600%
	Total Cost of Debt		3.515%	3.300%
	Total Weighted Cost		3.515%	3.300%
G-APL	Net Rate Base	281,374,623	182,421,832	98,952,791
	Interest Deduction for FIT Calculation	9,677,569	6,412,127	3,265,442
1	From last WA GRC (UE-090135)			
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 January 31, 2010 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	182,517	182,517	0	127,671	127,671	0	54,846	54,846
		DISTRIBUTION									
99	408110	State Excise Tax	6,948,449	0	6,948,449	6,948,449	0	6,948,449	0	0	0
99	408120	Municipal Occupation & License Tax	8,253,969	0	8,253,969	6,829,002	0	6,829,002	1,424,967	0	1,424,967
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	2,151,378	0	2,151,378	1,454,206	0	1,454,206	697,172	0	697,172
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	75,092	0	75,092	0	0	0	75,092	0	75,092
		TOTAL	17,428,888	0	17,428,888	15,231,657	0	15,231,657	2,197,231	0	2,197,231
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	32,262	32,262	0	21,920	21,920	0	10,342	10,342
		TOTAL TAXES OTHER THAN FIT	17,428,888	214,779	17,643,667	15,231,657	149,591	15,381,248	2,197,231	65,188	2,262,419
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2009									
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	33,491,805		182,517	33,491,805	11.021%	182,517	0	0.000%	0
G-ALL		Distribution	412,311,125		2,151,378	266,845,782	87.810%	1,454,206	145,465,343	98.183%	697,172
G-ALL		General	6,243,298		32,262	3,550,811	1.169%	19,360	2,692,487	1.817%	12,902
		TOTAL	452,046,228		2,366,157	303,888,398	100.000%	1,656,083	148,157,830	100.000%	710,074

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%

GAS UTILITY PLANT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	417,899	40,859	458,758	249,449	27,761	277,210	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	3,914,400	3,914,400	0	2,659,561	2,659,561	0	1,254,839	1,254,839
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,154,209	2,154,209	0	1,463,634	1,463,634	0	690,575	690,575
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	6,109,468	6,527,367	249,449	4,150,956	4,400,405	168,450	1,958,512	2,126,962
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	495,398	495,398	0	346,531	346,531	0	148,867	148,867
1	351XXX	Structures & Improvements	0	1,225,604	1,225,604	0	857,310	857,310	0	368,294	368,294
1	352XXX	Wells	0	14,512,573	14,512,573	0	10,151,545	10,151,545	0	4,361,028	4,361,028
1	353000	Lines	0	1,036,350	1,036,350	0	724,927	724,927	0	311,423	311,423
1	354000	Compressor Station Equipment	0	11,564,593	11,564,593	0	8,089,433	8,089,433	0	3,475,160	3,475,160
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	121,562	121,562	0	52,222	52,222
1	356000	Purification Equipment	0	416,536	416,536	0	291,367	291,367	0	125,169	125,169
1	357000	Other Equipment	0	1,683,624	1,683,624	0	1,177,695	1,177,695	0	505,929	505,929
TOTAL UNDERGROUND STORAGE PLANT			0	31,108,462	31,108,462	0	21,760,370	21,760,370	0	9,348,092	9,348,092
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	63,729	0	63,729	594	0	594	63,135	0	63,135
6	375000	Structures & Improvements	585,578	22,254	607,832	422,560	15,592	438,152	163,018	6,662	169,680
6	376000	Mains	198,175,529	2,512,521	200,688,050	125,028,825	1,760,348	126,789,173	73,146,704	752,173	73,898,877
6	378000	Measuring & Reg Station Equip-General	4,252,636	57,440	4,310,076	2,684,518	40,244	2,724,762	1,568,118	17,196	1,585,314
6	379000	Measuring & Reg Station Equip-City Gate	5,865,562	60,967	5,926,529	1,695,780	42,715	1,738,495	4,169,782	18,252	4,188,034
6	380000	Services	130,867,588	0	130,867,588	86,298,376	0	86,298,376	44,569,212	0	44,569,212
6	381000	Meters	55,647,397	0	55,647,397	37,259,627	0	37,259,627	18,387,770	0	18,387,770
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	2,593,932	0	2,593,932	1,999,621	0	1,999,621	594,311	0	594,311
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			398,136,921	2,653,182	400,790,103	255,450,201	1,858,899	257,309,100	142,686,720	794,283	143,481,003
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	608,607	610,590	1,219,197	516,549	414,853	931,402	92,058	195,737	287,795
4	390XXX	Structures & Improvements	2,154,726	7,570,582	9,725,308	1,235,433	5,143,681	6,379,114	919,293	2,426,901	3,346,194
4	391XXX	Office Furniture & Equipment	0	6,166,582	6,166,582	0	4,189,761	4,189,761	0	1,976,821	1,976,821
4	392XXX	Transportation Equipment	4,032,976	862,848	4,895,824	2,976,164	586,245	3,562,409	1,056,812	276,603	1,333,415
4	393000	Stores Equipment	158,058	149,006	307,064	113,198	101,239	214,437	44,860	47,767	92,627
4	394000	Tools, Shop & Garage Equipment	1,455,125	1,592,297	3,047,422	998,419	1,081,854	2,080,273	456,706	510,443	967,149
4	395000	Laboratory Equipment	143,077	315,461	458,538	107,912	214,334	322,246	35,165	101,127	136,292
4	396XXX	Power Operated Equipment	3,605,009	603,972	4,208,981	2,738,880	410,357	3,149,237	866,129	193,615	1,059,744

GAS UTILITY PLANT For Twelve Months Ended January 31, 2010 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	1,583,029	3,672,488	5,255,517	465,647	2,495,199	2,960,846	1,117,382	1,177,289	2,294,671
4	398000	Miscellaneous Equipment	1,137	96,454	97,591	488	65,534	66,022	649	30,920	31,569
		TOTAL GENERAL PLANT	13,741,744	21,640,280	35,382,024	9,152,690	14,703,057	23,855,747	4,589,054	6,937,223	11,526,277
		TOTAL PLANT IN SERVICE	412,296,564	61,511,392	473,807,956	264,852,340	42,473,282	307,325,622	147,444,224	19,038,110	166,482,334
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0
		TOTAL PLANT IN SERVICE	412,296,564	61,511,392	473,807,956	264,852,340	42,473,282	307,325,622	147,444,224	19,038,110	166,482,334
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,183,361	11,183,361	0	7,822,761	7,822,761	0	3,360,600	3,360,600
G-ADP	1119.X5	Distribution	129,921,300	865,811	130,787,111	83,913,010	606,613	84,519,623	46,008,290	259,198	46,267,488
G-ADP	1119.X6	General Plant - Non-Transportation	5,113,206	4,135,098	9,248,304	3,582,160	2,809,510	6,391,670	1,531,046	1,325,588	2,856,634
G-ADP	1119.X7	General Plant - Transportation	786,107	56,801	842,908	564,235	38,592	602,827	221,872	18,209	240,081
		TOTAL ACCUMULATED DEPRECIATION	135,820,613	16,241,071	152,061,684	88,059,405	11,277,476	99,336,881	47,761,208	4,963,595	52,724,803
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,994,700	2,994,700	0	2,034,689	2,034,689	0	960,011	960,011
99	111X30	Intangible Plant--Distribution Plant	65,271	0	65,271	35,494	0	35,494	29,777	0	29,777
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	21,750	21,750	0	14,778	14,778	0	6,972	6,972
		TOTAL ACCUMULATED AMORTIZATION	65,271	3,016,450	3,081,721	35,494	2,049,467	2,084,961	29,777	966,983	996,760
		NET GAS UTILITY PLANT	276,410,680	42,253,871	318,664,551	176,757,441	29,146,339	205,903,780	99,653,239	13,107,532	112,760,771

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.063%	29.937%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended January 31, 2010 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	276,410,680	42,253,871	318,664,551	176,757,441	29,146,339	205,903,780	99,653,239	13,107,532	112,760,771
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,558,562	-2,558,562	0	-1,653,215	-1,653,215	0	-905,347	-905,347
12	282900	Deferred F.I.T. - Plant In Service	0	-46,592,059	-46,592,059	0	-30,105,459	-30,105,459	0	-16,486,600	-16,486,600
12	190180	FAS 109 ITC	0	185,755	185,755	0	120,026	120,026	0	65,729	65,729
12	283850	Gas portion of Bond Redemptions	0	-767,786	-767,786	0	-496,105	-496,105	0	-271,681	-271,681
4	190850	Gain on Sale of General Office Bldg--GAS	0	55,300	55,300	0	37,572	37,572	0	17,728	17,728
99	190610	Contrib in Aid of Construction	1,067,232	0	1,067,232	751,343	0	751,343	315,889	0	315,889
		TOTAL ACCUM DEFERRED INCOME TAX	1,067,232	-49,677,352	-48,610,120	751,343	-32,097,181	-31,345,838	315,889	-17,580,171	-17,264,282
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	11,022,928	11,022,928	0	7,710,538	7,710,538	0	3,312,390	3,312,390
99	186710	DSM Programs	455,227	0	455,227	260,677	0	260,677	194,550	0	194,550
4	253850	Gain on Sale of General Office Building	0	-157,963	-157,963	0	-107,325	-107,325	0	-50,638	-50,638
		TOTAL OTHER ADJUSTMENTS	455,227	10,864,965	11,320,192	260,677	7,603,213	7,863,890	194,550	3,261,752	3,456,302
		NET RATE BASE	277,933,139	3,441,484	281,374,623	177,769,461	4,652,371	182,421,832	100,163,678	-1,210,887	98,952,791

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	12	Net Gas Plant	100.000%	64.615%	35.385%
G-ALL	13	Net Gas General Plant	100.000%	66.669%	33.331%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	31,108,462	31,108,462	0	21,760,370	21,760,370	0	9,348,092	9,348,092
G-PLT	350XXX	Less: Land and Land Rights	0	495,398	495,398	0	346,531	346,531	0	148,867	148,867
		Depreciable Underground Storage Plant	0	30,613,064	30,613,064	0	21,413,839	21,413,839	0	9,199,225	9,199,225
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,183,361	11,183,361	0			0		
	403X80	Depreciation Expense - JP		561,500	561,500	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,183,361	11,183,361	0	7,822,761	7,822,761	0	3,360,600	3,360,600
1	403X80	Depreciation Expense - JP	0	561,500	561,500	0	392,769	392,769	0	168,731	168,731
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	398,136,921	2,653,182	400,790,103	255,450,201	1,858,899	257,309,100	142,686,720	794,283	143,481,003
G-PLT	374000	Less: Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	398,051,951	2,653,182	400,705,133	255,389,901	1,858,899	257,248,800	142,662,050	794,283	143,456,333
		Percentage		0.662%	100.000%	64.160%			35.178%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		865,811	130,787,111	83,913,010			46,008,290		
	403X50	Depreciation Expense		62,478	9,437,702	6,055,230			3,319,994		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	129,921,300	865,811	130,787,111	83,913,010	606,613	84,519,623	46,008,290	259,198	46,267,488
6	403X50	Depreciation Expense	9,375,224	62,478	9,437,702	6,055,230	43,774	6,099,004	3,319,994	18,704	3,338,698
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	13,741,744	21,640,280	35,382,024	9,152,690	14,703,057	23,855,747	4,589,054	6,937,223	11,526,277
G-PLT	389XXX	Less: Land and Land Rights	608,607	610,590	1,219,197	516,549	414,853	931,402	92,058	195,737	287,795
G-PLT	392XXX	Less: Transportation	4,032,976	862,848	4,895,824	2,976,164	586,245	3,562,409	1,056,812	276,603	1,333,415
		Depreciable Non-Transport Genl Plant	9,100,161	20,166,842	29,267,003	5,659,977	13,701,959	19,361,936	3,440,184	6,464,883	9,905,067
		Percentage		68.907%	100.000%	19.339%			11.754%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	108X06	Accum Depr--Gas General Plant		4,135,098	6,000,984	1,160,530			705,356		
	108X06	Accum Depr--Gas General Plant - Direct	3,247,320		3,247,320	2,421,630			825,690		
	403X60	Depreciation Expense		1,064,504	1,544,841	298,757			181,581		
	403X60	Depreciation Expense (Direct)	249,087		249,087	188,286			60,801		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	5,113,206	4,135,098	9,248,304	3,582,160	2,809,510	6,391,670	1,531,046	1,325,588	2,856,634
4	403X60	Depreciation Expense	729,425	1,064,504	1,793,929	487,043	723,256	1,210,299	242,382	341,248	583,630
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	4,032,976	862,848	4,895,824	2,976,164	586,245	3,562,409	1,056,812	276,603	1,333,415
		Percentage		17.624%	100.000%	60.790%			21.586%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		56,801	322,296	195,924			69,571		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	520,612		520,612	368,311			152,301		
	403X70	Depreciation Expense		5,003	28,389	17,258			6,128		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	786,107	56,801	842,908	564,235	38,592	602,827	221,872	18,209	240,081
4	403X70	Depreciation Expense	23,386	5,003	28,389	17,258	3,399	20,657	6,128	1,604	7,732

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.063%	29.937%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended January 31, 2010 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	404X30	Communication Equipment	Utility 7	0	0	0
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	3,992,982	2,882,653	776,116
8			Utility 8	14,902	0	10,414
9			Utility 9	9,703	7,660	2,043
		TOTAL		4,017,587	2,890,313	788,573
7	404X32	PC Software	Utility 7	1,597,944	1,153,604	310,592
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		1,683,717	1,153,604	370,532
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		5,711,607	4,051,355	1,161,108

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended January 31, 2010 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	6,227,700	4,495,963	1,210,478	521,258
8	Utility 8	132,321	0	92,469	39,852
9	Utility 9	689,401	544,248	145,153	0
9	Utility 9 - Washington	105,301	83,130	22,171	0
9	Utility 9 - Idaho	403,086	318,216	84,870	0
	Total	<u>7,557,809</u>	<u>5,441,557</u>	<u>1,555,141</u>	<u>561,110</u>
7	403X70 Utility 7	1,978	1,428	384	166
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,342</u>	<u>12,768</u>	<u>3,408</u>	<u>166</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

COMMON GENERAL PLANT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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***** ELECTRIC *****

***** GAS NORTH*****

***** OREGON*****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	417,441	0	0	0	0	417,441	0	0	417,441	0	0	0
99		Utility 2	470,298	0	0	0	0	0	0	0	0	470,298	0	470,298
7		Utility 7	2,855,983	0	0	2,061,820	2,061,820	0	0	555,117	555,117	0	239,046	239,046
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
9		Utility 9 - Allocated	263,468	0	0	207,995	207,995	0	0	55,473	55,473	0	0	0
		TOTAL ACCOUNT	5,039,807	371,603	447,074	2,292,589	3,111,266	516,549	92,058	610,590	1,219,197	470,298	239,046	709,344
	390XXX	Structures & Improvements												
99		Utility 0	2,420,714	462,819	1,210,112	747,783	2,420,714	0	0	0	0	0	0	0
99		Utility 1	895,533	0	0	0	0	895,533	0	0	895,533	0	0	0
99		Utility 2	3,416,208	0	0	0	0	0	0	0	0	3,416,208	0	3,416,208
7		Utility 7	34,814,833	0	0	25,133,872	25,133,872	0	0	6,766,959	6,766,959	0	2,914,002	2,914,002
9		Utility 9 - Wa	1,614,345	1,274,445	0	0	1,274,445	339,900	0	0	339,900	0	0	0
9		Utility 9 - Idaho	4,366,149	0	3,446,856	0	3,446,856	0	919,293	0	919,293	0	0	0
9		Utility 9 - Allocated	3,816,779	0	0	3,013,156	3,013,156	0	0	803,623	803,623	0	0	0
		TOTAL ACCOUNT	51,344,561	1,737,264	4,656,968	28,894,811	35,289,043	1,235,433	919,293	7,570,582	9,725,308	3,416,208	2,914,002	6,330,210
	391XXX	Office Furniture & Equipment												
99		Utility 0	924,375	0	0	924,375	924,375	0	0	0	0	0	0	0
7		Utility 7	30,357,360	0	0	21,915,889	21,915,889	0	0	5,900,560	5,900,560	0	2,540,911	2,540,911
8		Utility 8	380,673	0	0	0	0	0	0	266,022	266,022	0	114,651	114,651
		TOTAL ACCOUNT	31,662,408	0	0	22,840,264	22,840,264	0	0	6,166,582	6,166,582	0	2,655,562	2,655,562
	392XXX	Transportation Equipment												
99		Utility 0	10,646,866	4,448,124	1,900,841	4,297,901	10,646,866	0	0	0	0	0	0	0
99		Utility 1	4,410,816	0	0	0	0	2,798,780	943,660	668,376	4,410,816	0	0	0
99		Utility 2	1,968,929	0	0	0	0	0	0	0	0	1,968,929	0	1,968,929
7		Utility 7	196,956	0	0	142,188	142,188	0	0	38,282	38,282	0	16,485	16,485
9		Utility 9 - Wa	842,478	665,094	0	0	665,094	177,384	0	0	177,384	0	0	0
9		Utility 9 - Idaho	537,411	0	424,259	0	424,259	0	113,152	0	113,152	0	0	0
9		Utility 9 - Allocated	741,817	0	0	585,627	585,627	0	0	156,190	156,190	0	0	0
		TOTAL ACCOUNT	19,345,273	5,113,218	2,325,100	5,025,716	12,464,034	2,976,164	1,056,812	862,848	4,895,824	1,968,929	16,485	1,985,414

COMMON GENERAL PLANT For Twelve Months Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	342,115	10,739	14,745	316,631	342,115	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
9		Utility 9 - Wa	137,390	108,463	0	0	108,463	28,927	0	0	28,927	0	0	0
9		Utility 9 - Idaho	213,060	0	168,200	0	168,200	0	44,860	0	44,860	0	0	0
9		Utility 9 - Allocated	707,699	0	0	558,693	558,693	0	0	149,006	149,006	0	0	0
		TOTAL ACCOUNT	1,541,762	119,202	182,945	875,324	1,177,471	113,198	44,860	149,006	307,064	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,441,583	1,287,102	432,867	1,721,614	3,441,583	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	962,488	0	0	0	0	0	0	0	0	962,488	0	962,488
7		Utility 7	2,331,974	0	0	1,683,522	1,683,522	0	0	453,266	453,266	0	195,186	195,186
8		Utility 8	930,296	0	0	0	0	0	0	650,109	650,109	0	280,187	280,187
9		Utility 9 - Wa	43,863	34,628	0	0	34,628	9,235	0	0	9,235	0	0	0
9		Utility 9 - Idaho	9,519	0	7,515	0	7,515	0	2,004	0	2,004	0	0	0
9		Utility 9 - Allocated	300,235	0	0	237,021	237,021	0	0	63,214	63,214	0	0	0
		TOTAL ACCOUNT	9,889,552	1,321,730	440,382	3,642,157	5,404,269	998,419	456,706	1,592,297	3,047,422	962,488	475,373	1,437,861
	395000	Laboratory Equipment												
99		Utility 0	1,458,612	214,701	137,856	1,106,055	1,458,612	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	345,575	0	0	249,481	249,481	0	0	67,169	67,169	0	28,925	28,925
8		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
9		Utility 9 - Wa	19,551	15,435	0	0	15,435	4,116	0	0	4,116	0	0	0
9		Utility 9 - Idaho	6,241	0	4,927	0	4,927	0	1,314	0	1,314	0	0	0
9		Utility 9 - Allocated	289,870	0	0	228,838	228,838	0	0	61,032	61,032	0	0	0
		TOTAL ACCOUNT	2,721,030	230,136	142,783	1,584,374	1,957,293	107,912	35,165	315,461	458,538	273,708	31,491	305,199
	396XXX	Power Operated Equipment												
99		Utility 0	22,564,639	11,023,434	5,971,372	5,569,833	22,564,639	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	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	714,779	564,282	0	0	564,282	150,497	0	0	150,497	0	0	0
9		Utility 9 - Idaho	489,658	0	386,561	0	386,561	0	103,097	0	103,097	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		TOTAL ACCOUNT	28,695,102	11,587,716	6,357,933	6,450,265	24,395,914	2,738,880	866,129	603,972	4,208,981	43,834	46,373	90,207

COMMON GENERAL PLANT For Twelve Months Ended January 31, 2010 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	37,998,794	5,505,620	2,016,055	30,477,119	37,998,794	0	0	0	0	0	0	0
99		Utility 1	652,275	0	0	0	0	369,885	282,390	0	652,275	0	0	0
99		Utility 2	512,234	0	0	0	0	0	0	0	0	512,234	0	512,234
7		Utility 7	7,639,297	0	0	5,515,038	5,515,038	0	0	1,484,850	1,484,850	0	639,409	639,409
8		Utility 8	927,509	0	0	0	0	0	0	648,162	648,162	0	279,347	279,347
9		Utility 9 - Wa	454,820	359,058	0	0	359,058	95,762	0	0	95,762	0	0	0
9		Utility 9 - Idaho	3,965,764	0	3,130,772	0	3,130,772	0	834,992	0	834,992	0	0	0
9		Utility 9 - Allocated	7,311,688	0	0	5,772,212	5,772,212	0	0	1,539,476	1,539,476	0	0	0
		TOTAL ACCOUNT	59,462,381	5,864,678	5,146,827	41,764,369	52,775,874	465,647	1,117,382	3,672,488	5,255,517	512,234	918,756	1,430,990
	398000	Miscellaneous Equipment												
99		Utility 0	4,866	0	2,299	2,567	4,866	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	352,226	352,226	0	0	94,832	94,832	0	40,837	40,837
9		Utility 9 - Wa	2,317	1,829	0	0	1,829	488	0	0	488	0	0	0
9		Utility 9 - Idaho	3,084	0	2,435	0	2,435	0	649	0	649	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,084	6,084	0	0	1,622	1,622	0	0	0
		TOTAL ACCOUNT	505,868	1,829	4,734	360,877	367,440	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	210,207,744	26,347,376	19,704,746	113,730,746	159,782,868	9,152,690	4,589,054	21,640,280	35,382,024	7,704,926	7,337,925	15,042,851

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended January 31, 2010 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	38,849,630	38,849,630	0	0
99	108X06	Utility 1 - Allocated	612,118	0	612,118	0
99	108X06	Utility 1 - Washington	2,421,630	0	2,421,630	0
99	108X06	Utility 1 - Idaho	825,690	0	825,690	0
99	108X06	Utility 2	1,895,960	0	0	1,895,960
7	108X06	Utility 7	9,408,235	6,792,087	1,828,679	787,469
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-343,593	-248,050	-66,784	-28,759
8	108X06	Utility 8	805,534	0	562,923	242,611
9	108X06	Utility 9	14,552,592	11,488,544	3,064,048	0
Total			69,027,796	56,882,211	9,248,304	2,897,281
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,808,416	5,808,416	0	0
99	108X07	Utility 1 - Allocated	166,538	0	166,538	0
99	108X07	Utility 1 - Washington	368,311	0	368,311	0
99	108X07	Utility 1 - Idaho	152,301	0	152,301	0
99	108X07	Utility 2	885,586	0	0	885,586
7	108X07	Utility 7	28,704	20,722	5,579	2,403
9	108X07	Utility 9	713,272	563,093	150,179	0
Total			8,123,128	6,392,231	842,908	887,989

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	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
For Twelve Months Ended January 31, 2010
Average of Monthly Averages Basis

Report ID:
C-IPL-12A

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,199	153,199	0	0	40,859	40,859	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,199	153,199	249,449	168,450	40,859	458,758	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	655,519	0	0	655,519	655,519	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	19,871,029	0	0	14,345,492	14,345,492	0	0	3,862,332	3,862,332	0	1,663,205	1,663,205
8		Utility 8	74,508	0	0	0	0	0	0	52,068	52,068	0	22,440	22,440
		TOTAL ACCOUNT	20,647,496	0	0	15,001,011	15,001,011	0	0	3,914,400	3,914,400	46,440	1,685,645	1,732,085
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	809,768	0	0	809,768	809,768	0	0	0	0	0	0	0
99		Utility 1	11,142	0	0	0	0	0	0	11,142	11,142	0	0	0
7		Utility 7	8,876,866	0	0	6,408,476	6,408,476	0	0	1,725,396	1,725,396	0	742,994	742,994
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		TOTAL ACCOUNT	10,295,456	0	0	7,218,244	7,218,244	0	0	2,154,209	2,154,209	0	923,003	923,003
		TOTAL	31,554,909	0	0	22,372,454	22,372,454	249,449	168,450	6,109,468	6,527,367	46,440	2,608,648	2,655,088

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended January 31, 2010 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 (111X30, 111X31, 111X32)						
99		Utility 0	737,400	737,400	0	0
99		Utility 1	5,265	0	5,265	0
99		Utility 2 - Oregon	19,737	0	0	19,737
7		Utility 7	13,634,818	9,843,384	2,650,200	1,141,234
8		Utility 8	480,932	0	336,085	144,847
9		Utility 9	14,959	11,809	3,150	0
		Total	<u>14,893,111</u>	<u>10,592,593</u>	<u>2,994,700</u>	<u>1,305,818</u>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
7		Utility 7	97,958	70,719	19,040	8,199
9		Utility 9	12,869	10,159	2,710	0
		Total	<u>110,827</u>	<u>80,878</u>	<u>21,750</u>	<u>8,199</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE For Twelve Months Ended January 31, 2010 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	303000	Misc Intangible Plant									
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,914,400	3,914,400	0	2,659,561	2,659,561	0	1,254,839	1,254,839
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,154,209	2,154,209	0	1,463,634	1,463,634	0	690,575	690,575
			0	6,068,609	6,068,609	0	4,123,195	4,123,195	0	1,945,414	1,945,414
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		2,994,700	2,994,700	0			0		
	404	Amortization Expense (404X30, X31, X32)		1,161,333	1,161,333	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	2,994,700	2,994,700	0	2,034,689	2,034,689	0	960,011	960,011
4	404	Amortization Expense (404X30, X31, X32)	0	1,161,333	1,161,333	0	789,044	789,044	0	372,289	372,289
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended January 31, 2010 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	-11,408,056	-8,235,818	-2,217,384	-954,854
9	282900	Utility 9	-1,620,411	-1,279,233	-341,178	0
		Total	<u>-13,028,467</u>	<u>-9,515,051</u>	<u>-2,558,562</u>	<u>-954,854</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%