

GAS RATE OF RETURN For Twelve Months Ended February 28, 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	17,704,891	10,745,389	6,959,502
		Adjustments			
		Adjusted Gas Net Operating Income	17,704,891	10,745,389	6,959,502
G-APL		Gas Net Adjusted Rate Base	281,844,983	182,811,545	99,033,438
		RATE OF RETURN	6.282%	5.878%	7.027%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2010 Average of Monthly Averages Basis			Report ID: G-ALL-12A			
Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
		Number of Customers	2/28/2010	219,661	146,078	73,583
2		Percent		100.000%	66.502%	33.498%
3	G-OPS	Direct Distribution Operating Expense		9,110,235	6,095,973	3,014,262
		Percent		100.000%	66.913%	33.087%
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		31,066,485	21,731,006	9,335,479
G-PLT		Distribution		402,580,927	258,637,417	143,943,510
		Total Underground Storage/Dist Plant		433,647,412	280,368,423	153,278,989
5		Percent		100.000%	64.654%	35.346%
6	Input	Actual Therms Purchased	2/28/2010	250,636,041	174,838,131	75,797,910
		Percent		100.000%	69.758%	30.242%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input		1/1/2010	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor						
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%
Average (CD AA)			100.000%	72.193%	19.437%	8.370%
7						
Input		1/1/2010	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor						
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%
Average (GD AA)			100.000%	0.000%	69.882%	30.118%
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GAS ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 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	
	Actual Annual Throughput	12/31/2009	379,742,240	253,123,000	126,619,240	
10	Percent		100.000%	66.657%	33.343%	
	G-OPS Book Depreciation		11,874,840	7,761,698	4,113,142	
11	Percent		100.000%	65.363%	34.637%	
	G-PLT Net Gas Plant		319,949,347	206,869,980	113,079,367	
12	Percent		100.000%	64.657%	35.343%	
	G-PLT Net Gas General Plant		25,483,955	17,009,066	8,474,889	
13	Percent		100.000%	66.744%	33.256%	
	G-SCM Net Allocated Schedule M's		-27,831,110	-18,077,822	-9,753,288	
14	Percent		100.000%	64.955%	35.045%	
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 February 28, 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	158,034,013	0	158,034,013	109,794,267	0	109,794,267	48,239,746	0	48,239,746
99	4812XX	Commercial - Firm & Interruptible	84,106,663	0	84,106,663	59,579,804	0	59,579,804	24,526,859	0	24,526,859
99	4813XX	Industrial-Firm	4,085,263	0	4,085,263	2,725,294	0	2,725,294	1,359,969	0	1,359,969
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-4,525,589	0	-4,525,589	-3,600,520	0	-3,600,520	-925,069	0	-925,069
99	484000	Interdepartmental Revenue	386,636	0	386,636	343,562	0	343,562	43,074	0	43,074
		TOTAL SALES TO ULTIMATE CUSTOMERS	242,086,986	0	242,086,986	168,842,407	0	168,842,407	73,244,579	0	73,244,579
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	126,413,751	0	126,413,751	86,945,060	0	86,945,060	39,468,691	0	39,468,691
99	488000	Miscellaneous Service Revenues	36,991	0	36,991	20,326	0	20,326	16,665	0	16,665
99	489300	Transportation For Others	3,810,590	0	3,810,590	3,340,307	0	3,340,307	470,283	0	470,283
99	493000	Rent from Gas Property	8,014	0	8,014	8,014	0	8,014	0	0	0
1	495000	Other Gas Revenues	8,282,985	72,201	8,355,186	5,724,036	50,505	5,774,541	2,558,949	21,696	2,580,645
		TOTAL OTHER OPERATING REVENUES	138,552,331	72,201	138,624,532	96,037,743	50,505	96,088,248	42,514,588	21,696	42,536,284
		TOTAL GAS REVENUES	380,639,317	72,201	380,711,518	264,880,150	50,505	264,930,655	115,759,167	21,696	115,780,863
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	281,364,297	0	281,364,297	195,197,867	0	195,197,867	86,166,430	0	86,166,430
6	808XXX	Net Natural Gas Storage Transactions	-1,409,527	0	-1,409,527	-817,798	0	-817,798	-591,729	0	-591,729
6	811000	Gas Used for Products Extraction	-711,119	0	-711,119	-491,862	0	-491,862	-219,257	0	-219,257
10	813000	Other Gas Expenses	0	1,215,392	1,215,392	0	810,144	810,144	0	405,248	405,248
		TOTAL PRODUCTION EXPENSES	279,243,651	1,215,392	280,459,043	193,888,207	810,144	194,698,351	85,355,444	405,248	85,760,692
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	614	614	0	429	429	0	185	185
1	824000	Other Expenses	0	238,416	238,416	0	166,772	166,772	0	71,644	71,644
1	837000	Other Equipment	0	265,696	265,696	0	185,854	185,854	0	79,842	79,842
		TOTAL UNDERGROUND STORAGE OP. EXP	0	504,726	504,726	0	353,055	353,055	0	151,671	151,671
G-ADP		Depreciation Expense	0	560,668	560,668	0	392,187	392,187	0	168,481	168,481
1	404X40	Amortization Expense	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	183,738	183,738	0	128,525	128,525	0	55,213	55,213
		TOTAL UNDERGROUND STORAGE EXP	0	1,249,359	1,249,359	0	873,926	873,926	0	375,433	375,433

GAS OPERATING STATEMENT For Twelve Months Ended February 28, 2010 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	208,415	425,283	633,698	142,507	284,570	427,077	65,908	140,713	206,621
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,869,471	114,511	1,983,982	1,281,594	76,623	1,358,217	587,877	37,888	625,765
3	875000	Measuring & Reg Sta Exp-General	102,816	0	102,816	62,466	0	62,466	40,350	0	40,350
3	876000	Measuring & Reg Sta Exp-Industrial	5,299	0	5,299	1,648	0	1,648	3,651	0	3,651
3	877000	Measuring & Reg Sta Exp-City Gate	201,070	0	201,070	77,721	0	77,721	123,349	0	123,349
3	878000	Meter & House Regulator Expenses	1,005,159	0	1,005,159	749,693	0	749,693	255,466	0	255,466
3	879000	Customer Installation Expenses	1,399,390	79,761	1,479,151	766,182	53,370	819,552	633,208	26,391	659,599
3	880000	Other Expenses	1,024,624	732,014	1,756,638	717,074	489,813	1,206,887	307,550	242,201	549,751
3	881000	Rents	60	20,109	20,169	60	13,456	13,516	0	6,653	6,653
MAINTENANCE											
3	885000	Supervision & Engineering	121,494	725	122,219	68,435	485	68,920	53,059	240	53,299
3	887000	Mains	1,425,169	1,962	1,427,131	1,043,532	1,313	1,044,845	381,637	649	382,286
3	889000	Measuring & Reg Sta Exp-General	224,114	0	224,114	138,887	0	138,887	85,227	0	85,227
3	890000	Measuring & Reg Sta Exp-Industrial	224,299	57,888	282,187	131,195	38,735	169,930	93,104	19,153	112,257
3	891000	Measuring & Reg Sta Exp-City Gate	67,108	0	67,108	36,032	0	36,032	31,076	0	31,076
3	892000	Services	690,919	107,482	798,401	430,296	71,919	502,215	260,623	35,563	296,186
3	893000	Meters & House Regulators	536,618	587,219	1,123,837	445,033	392,926	837,959	91,585	194,293	285,878
3	894000	Other Equipment	4,210	49,562	53,772	3,618	33,163	36,781	592	16,399	16,991
TOTAL DISTRIBUTION OPERATING EXP			9,110,235	2,176,516	11,286,751	6,095,973	1,456,373	7,552,346	3,014,262	720,143	3,734,405
G-ADP		Depreciation	9,416,678	62,468	9,479,146	6,086,275	43,576	6,129,851	3,330,403	18,892	3,349,295
G-OTX		Taxes Other Than FIT	16,255,163	0	16,255,163	14,165,486	0	14,165,486	2,089,677	0	2,089,677
TOTAL DISTRIBUTION EXPENSES			34,782,076	2,238,984	37,021,060	26,347,734	1,499,949	27,847,683	8,434,342	739,035	9,173,377
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	372,501	372,501	0	247,721	247,721	0	124,780	124,780
2	902000	Meter Reading Expenses	1,486,237	72,958	1,559,195	1,334,753	48,519	1,383,272	151,484	24,439	175,923
G-903	903XXX	Customer Records & Collection Expenses	983,705	3,734,641	4,718,346	721,135	2,482,054	3,203,189	262,570	1,252,587	1,515,157
2	904000	Uncollectible Accounts	0	1,790,895	1,790,895	0	1,190,981	1,190,981	0	599,914	599,914
2	905000	Misc Customer Accounts	0	150,323	150,323	0	99,968	99,968	0	50,355	50,355
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,469,942	6,121,318	8,591,260	2,055,888	4,069,243	6,125,131	414,054	2,052,075	2,466,129
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	9,654,490	335,971	9,990,461	7,394,535	223,427	7,617,962	2,259,955	112,544	2,372,499
2	909000	Advertising	0	44,020	44,020	0	29,274	29,274	0	14,746	14,746
2	910000	Misc Customer Service & Info Exp	0	102,224	102,224	0	67,981	67,981	0	34,243	34,243
TOTAL CUSTOMER SERVICE & INFO EXP			9,654,490	482,215	10,136,705	7,394,535	320,682	7,715,217	2,259,955	161,533	2,421,488

GAS OPERATING STATEMENT	Report ID:
For Twelve Months Ended February 28, 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
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	380,631	380,631	0	253,127	253,127	0	127,504	127,504
2	913000	Advertising	0	67,943	67,943	0	45,183	45,183	0	22,760	22,760
2	916000	Miscellaneous Sales Expenses	142,441	34,095	176,536	133,097	22,674	155,771	9,344	11,421	20,765
		TOTAL SALES EXPENSES	142,441	482,669	625,110	133,097	320,984	454,081	9,344	161,685	171,029
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	31,793	5,902,076	5,933,869	4,510	4,010,047	4,014,557	27,283	1,892,029	1,919,312
4	921000	Office Supplies & Expenses	90	1,042,305	1,042,395	74	708,173	708,247	16	334,132	334,148
4	922000	Admin. Expenses Transferred - Credit	0	-32,349	-32,349	0	-21,979	-21,979	0	-10,370	-10,370
4	923000	Outside Services Employed	0	2,942,290	2,942,290	0	1,999,080	1,999,080	0	943,210	943,210
4	924000	Property Insurance Premium	0	296,179	296,179	0	201,233	201,233	0	94,946	94,946
4	925XXX	Injuries and Damages	0	774,355	774,355	0	526,120	526,120	0	248,235	248,235
4	926XXX	Employee Pensions and Benefits	56,235	139,311	195,546	56,235	94,652	150,887	0	44,659	44,659
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	922,415	224,862	1,147,277	665,547	152,778	818,325	256,868	72,084	328,952
4	930000	Miscellaneous General Expenses	89,484	851,758	941,242	80,587	578,710	659,297	8,897	273,048	281,945
4	931000	Rents	18,219	59,581	77,800	17,526	40,481	58,007	693	19,100	19,793
4	935000	Maintenance of General Plant	204,111	1,445,507	1,649,618	118,887	982,121	1,101,008	85,224	463,386	548,610
		TOTAL ADMIN & GEN OPERATING EXP	1,322,347	13,645,875	14,968,222	943,366	9,271,416	10,214,782	378,981	4,374,459	4,753,440
G-ADP		Depreciation	752,961	1,082,065	1,835,026	504,472	735,188	1,239,660	248,489	346,877	595,366
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	1,171,977	1,171,977	0	796,276	796,276	0	375,701	375,701
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	-36,164	0	-36,164	-36,164	0	-36,164	0	0	0
99	407329	Decoupling Surcharge	633,981	0	633,981	633,981	0	633,981	0	0	0
G-OTX		Taxes Other than FIT	0	32,430	32,430	0	22,034	22,034	0	10,396	10,396
		TOTAL ADMIN & GENERAL EXPENSES	2,681,672	15,934,350	18,616,022	2,050,378	10,826,275	12,876,653	631,294	5,108,075	5,739,369
		TOTAL EXPENSES BEFORE FIT	328,974,272	27,724,287	356,698,559	231,869,839	18,721,203	250,591,042	97,104,433	9,003,084	106,107,517
		NET OPERATING INCOME BEFORE FIT			24,012,959			14,339,613			9,673,346
G-FIT		FEDERAL INCOME TAX			2,418,331			1,027,366			1,390,965
G-FIT		DEFERRED FEDERAL INCOME TAX			3,938,533			2,597,150			1,341,383
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-48,796			-30,292			-18,504
		GAS NET OPERATING INCOME			17,704,891			10,745,389			6,959,502

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.502%	33.498%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.913%	33.087%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.758%	30.242%
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 February 28, 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	-31,206,008	0	-31,206,008	-21,786,333	0	-21,786,333	-9,419,675	0	-9,419,675
99	805120	Gas Expense - Rate Deferrals	42,215,878	0	42,215,878	29,500,872	0	29,500,872	12,715,006	0	12,715,006
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	230,877,140	0	230,877,140	159,797,601	0	159,797,601	71,079,539	0	71,079,539
1	804001	Pipeline Demand Costs	23,985,911	0	23,985,911	16,925,795	0	16,925,795	7,060,116	0	7,060,116
99	804010	Gas Costs - Fixed Hedge	-75,372	0	-75,372	-48,790	0	-48,790	-26,582	0	-26,582
99	804014	GTI Contributions	90,540	0	90,540	54,534	0	54,534	36,006	0	36,006
99	804017	Transaction Fees	87,721	0	87,721	60,503	0	60,503	27,218	0	27,218
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	4,239,841	0	4,239,841	2,951,457	0	2,951,457	1,288,384	0	1,288,384
6	804700	Off System Gas Purchases - Bookout	11,148,646	0	11,148,646	7,742,228	0	7,742,228	3,406,418	0	3,406,418
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			281,364,297	0	281,364,297	195,197,867	0	195,197,867	86,166,430	0	86,166,430

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	69.758%	30.242%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 4/8/2010

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended February 28, 2010 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	983,705	3,650,259	4,633,964	721,135	2,427,495	3,148,630	262,570	1,222,764	1,485,334
12	903920	Accts Rec Sold - Program Fees	0	82,221	82,221	0	53,162	53,162	0	29,059	29,059
12	903930	Accts Rec Sold - Maturity Yield Fees	0	2,161	2,161	0	1,397	1,397	0	764	764
Total Account 903			983,705	3,734,641	4,718,346	721,135	2,482,054	3,203,189	262,570	1,252,587	1,515,157

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.502%	33.498%
G-ALL	12	Net Gas Plant	100.000%	64.657%	35.343%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended February 28, 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	22,212	335,971	358,183	22,212	223,427	245,639	0	112,544	112,544
99	908600	Customer Service & Info Expense	8,715,882	0	8,715,882	6,665,785	0	6,665,785	2,050,097	0	2,050,097
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	283,137	0	283,137	174,423	0	174,423	108,714	0	108,714
99	908990	DSM Amortization	398,866	0	398,866	297,722	0	297,722	101,144	0	101,144
		Total Account 908	9,654,490	335,971	9,990,461	7,394,535	223,427	7,617,962	2,259,955	112,544	2,372,499

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.502%	33.498%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Twelve Months Ended February 28, 2010 Average of Monthly Averages Basis		Report ID: G-FIT-12A			
Ref/Basis	Description		System	Washington	Idaho
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue		380,711,518	264,930,655	115,780,863
G-OPS	Operating & Maintenance Expense		326,571,817	227,112,963	99,458,854
G-OPS	Book Depreciation & Amortization		13,655,411	9,162,034	4,493,377
G-OTX	Taxes Other than FIT		16,471,331	14,316,045	2,155,286
	Net Operating Income Before FIT		24,012,959	14,339,613	9,673,346
	Less: Interest Expense		9,693,929	6,425,826	3,268,103
G-SCM	Add: Schedule M Additions		25,602,119	16,600,623	9,001,496
G-SCM	Less: Schedule M Deductions		33,011,634	21,579,080	11,432,554
	Taxable Net Operating Income		6,909,515	2,935,330	3,974,185
	Percent		35%	35%	35%
	Total Federal Income Tax		2,418,331	1,027,366	1,390,965
G-DTE	Deferred FIT		3,938,533	2,597,150	1,341,383
99	411400 Amortized Investment Tax Credit		-48,796	-30,292	-18,504
	Total FIT/Deferred FIT & ITC		6,308,068	3,594,224	2,713,844
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended February 28, 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)	10,178,186	2,879,408	13,057,594	6,595,470	1,968,747	8,564,217	3,582,716	910,661	4,493,377
12	997001	Contributions In Aid of Construction	0	341,667	341,667	0	220,912	220,912	0	120,755	120,755
2	997002	Injuries and Damages	0	-84,620	-84,620	0	-56,274	-56,274	0	-28,346	-28,346
12	997003	Salvage	0	-213,393	-213,393	0	-137,974	-137,974	0	-75,419	-75,419
4	997005	FAS106 Current Retiree Medical Accrual	0	-68,539	-68,539	0	-46,567	-46,567	0	-21,972	-21,972
6	997008	DSM Book Amortization	0	398,866	398,866	0	278,241	278,241	0	120,625	120,625
99	997010	Deferred Gas Credit and Refunds	11,011,503	0	11,011,503	6,994,608	0	6,994,608	4,016,895	0	4,016,895
4	997015	Airplane Lease Payments	0	55,984	55,984	0	38,037	38,037	0	17,947	17,947
12	997016	1992 Redemptions	0	316,245	316,245	0	204,475	204,475	0	111,770	111,770
4	997020	FAS87 Current Pension Accrual	0	338,453	338,453	0	229,955	229,955	0	108,498	108,498
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	596,183	0	596,183	596,183	0	596,183	0	0	0
12	997032	Interest Rate Swaps	0	336,114	336,114	0	217,321	217,321	0	118,793	118,793
99	997033	DSM Tariff Rider	-1,702,975	0	-1,702,975	-1,316,880	0	-1,316,880	-386,095	0	-386,095
4	997033	DSM Tariff Rider	0	-75	-75	0	-51	-51	0	-24	-24
1	997055	Deferred Gas Exchange	0	-684,763	-684,763	0	-478,992	-478,992	0	-205,771	-205,771
99	997065	Amortization of Unbilled Revenue Add-Ins	283,137	0	283,137	174,423	0	174,423	108,714	0	108,714
4	997066	Miscellaneous Schedule M Additions	0	1,565,177	1,565,177	0	1,063,428	1,063,428	0	501,749	501,749
		TOTAL SCHEDULE M ADDITIONS	20,421,595	5,180,524	25,602,119	13,099,365	3,501,258	16,600,623	7,322,230	1,679,266	9,001,496
		Schedule M Deductions:									
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	32,946,270	32,946,270	0	21,534,670	21,534,670	0	11,411,600	11,411,600
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	33,011,634	33,011,634	0	21,579,080	21,579,080	0	11,432,554	11,432,554

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.502%	33.498%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.913%	33.087%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.758%	30.242%
G-ALL	11	Book Depreciation	100.000%	65.363%	34.637%
G-ALL	12	Net Gas Plant	100.000%	64.657%	35.343%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended February 28, 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	8,030,810	5,216,413	2,814,397
99	410100	Deferred Federal Income Tax Exp	-3,625,698	-2,319,518	-1,306,180
		SUBTOTAL	4,405,112	2,896,895	1,508,217
14	411100	Deferred Federal Income Tax Expense - Allocated	-367,481	-238,697	-128,784
99	411100	Deferred Federal Income Tax Exp	-99,098	-61,048	-38,050
		SUBTOTAL	-466,579	-299,745	-166,834
		Total Deferred Federal Income Tax Expense	3,938,533	2,597,150	1,341,383

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	64.955%	35.045%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended February 28, 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	281,844,983	182,811,545	99,033,438
	Interest Deduction for FIT Calculation	9,693,929	6,425,826	3,268,103
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 February 28, 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	183,738	183,738	0	128,525	128,525	0	55,213	55,213
		DISTRIBUTION									
99	408110	State Excise Tax	6,502,084	0	6,502,084	6,502,084	0	6,502,084	0	0	0
99	408120	Municipal Occupation & License Tax	7,528,479	0	7,528,479	6,199,463	0	6,199,463	1,329,016	0	1,329,016
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	2,163,156	0	2,163,156	1,463,939	0	1,463,939	699,217	0	699,217
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	61,444	0	61,444	0	0	0	61,444	0	61,444
		TOTAL	16,255,163	0	16,255,163	14,165,486	0	14,165,486	2,089,677	0	2,089,677
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	32,430	32,430	0	22,034	22,034	0	10,396	10,396
		TOTAL TAXES OTHER THAN FIT	16,255,163	216,168	16,471,331	14,165,486	150,559	14,316,045	2,089,677	65,609	2,155,286

FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2009		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL	Underground Storage	33,491,805		183,738	33,491,805	11.021%	183,738	0	0.000%	0
G-ALL	Distribution	412,311,125		2,163,156	266,845,782	87.810%	1,463,939	145,465,343	98.183%	699,217
G-ALL	General	6,243,298		32,430	3,550,811	1.169%	19,490	2,692,487	1.817%	12,940
	TOTAL	452,046,228		2,379,324	303,888,398	100.000%	1,667,167	148,157,830	100.000%	712,157

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 February 28, 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	4,047,994	4,047,994	0	2,750,329	2,750,329	0	1,297,665	1,297,665
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,166,596	2,166,596	0	1,472,050	1,472,050	0	694,546	694,546
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	6,255,449	6,673,348	249,449	4,250,140	4,499,589	168,450	2,005,309	2,173,759
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	495,427	495,427	0	346,551	346,551	0	148,876	148,876
1	351XXX	Structures & Improvements	0	1,237,581	1,237,581	0	865,688	865,688	0	371,893	371,893
1	352XXX	Wells	0	14,515,321	14,515,321	0	10,153,467	10,153,467	0	4,361,854	4,361,854
1	353000	Lines	0	1,039,437	1,039,437	0	727,086	727,086	0	312,351	312,351
1	354000	Compressor Station Equipment	0	11,526,226	11,526,226	0	8,062,595	8,062,595	0	3,463,631	3,463,631
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	1,662,173	1,662,173	0	1,162,690	1,162,690	0	499,483	499,483
TOTAL UNDERGROUND STORAGE PLANT			0	31,066,485	31,066,485	0	21,731,006	21,731,006	0	9,335,479	9,335,479
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	63,821	0	63,821	686	0	686	63,135	0	63,135
6	375000	Structures & Improvements	590,047	22,254	612,301	426,255	15,524	441,779	163,792	6,730	170,522
6	376000	Mains	199,174,758	2,512,521	201,687,279	125,818,144	1,752,684	127,570,828	73,356,614	759,837	74,116,451
6	378000	Measuring & Reg Station Equip-General	4,289,060	57,440	4,346,500	2,706,742	40,069	2,746,811	1,582,318	17,371	1,599,689
6	379000	Measuring & Reg Station Equip-City Gate	5,982,312	60,967	6,043,279	1,811,949	42,529	1,854,478	4,170,363	18,438	4,188,801
6	380000	Services	131,273,677	0	131,273,677	86,556,097	0	86,556,097	44,717,580	0	44,717,580
6	381000	Meters	55,873,419	0	55,873,419	37,406,817	0	37,406,817	18,466,602	0	18,466,602
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	2,595,681	0	2,595,681	1,999,621	0	1,999,621	596,060	0	596,060
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			399,927,745	2,653,182	402,580,927	256,786,611	1,850,806	258,637,417	143,141,134	802,376	143,943,510
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	648,371	637,893	1,286,264	556,313	433,404	989,717	92,058	204,489	296,547
4	390XXX	Structures & Improvements	2,165,726	7,701,352	9,867,078	1,244,380	5,232,530	6,476,910	921,346	2,468,822	3,390,168
4	391XXX	Office Furniture & Equipment	0	6,268,647	6,268,647	0	4,259,107	4,259,107	0	2,009,540	2,009,540
4	392XXX	Transportation Equipment	4,049,799	887,422	4,937,221	2,989,905	602,941	3,592,846	1,059,894	284,481	1,344,375
4	393000	Stores Equipment	158,283	155,000	313,283	113,423	105,312	218,735	44,860	49,688	94,548
4	394000	Tools, Shop & Garage Equipment	1,455,125	1,625,258	3,080,383	998,419	1,104,249	2,102,668	456,706	521,009	977,715
4	395000	Laboratory Equipment	143,077	316,599	459,676	107,912	215,107	323,019	35,165	101,492	136,657
4	396XXX	Power Operated Equipment	3,606,248	603,972	4,210,220	2,738,926	410,357	3,149,283	867,322	193,615	1,060,937

GAS UTILITY PLANT For Twelve Months Ended February 28, 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	1,591,303	3,690,271	5,281,574	468,153	2,507,281	2,975,434	1,123,150	1,182,990	2,306,140
4	398000	Miscellaneous Equipment	1,137	96,454	97,591	488	65,534	66,022	649	30,920	31,569
		TOTAL GENERAL PLANT	13,819,069	21,982,868	35,801,937	9,217,919	14,935,822	24,153,741	4,601,150	7,047,046	11,648,196
		TOTAL PLANT IN SERVICE	414,164,713	61,957,984	476,122,697	266,253,979	42,767,774	309,021,753	147,910,734	19,190,210	167,100,944
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	414,164,713	61,957,984	476,122,697	266,253,979	42,767,774	309,021,753	147,910,734	19,190,210	167,100,944
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,205,123	11,205,123	0	7,837,984	7,837,984	0	3,367,139	3,367,139
G-ADP	1119.X5	Distribution	130,604,034	866,390	131,470,424	84,413,215	604,376	85,017,591	46,190,819	262,014	46,452,833
G-ADP	1119.X6	General Plant - Non-Transportation	5,179,859	4,287,716	9,467,575	3,626,271	2,913,203	6,539,474	1,553,588	1,374,513	2,928,101
G-ADP	1119.X7	General Plant - Transportation	791,664	58,743	850,407	565,289	39,912	605,201	226,375	18,831	245,206
		TOTAL ACCUMULATED DEPRECIATION	136,575,557	16,417,972	152,993,529	88,604,775	11,395,475	100,000,250	47,970,782	5,022,497	52,993,279
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,091,921	3,091,921	0	2,100,744	2,100,744	0	991,177	991,177
99	111X30	Intangible Plant--Distribution Plant	65,983	0	65,983	35,888	0	35,888	30,095	0	30,095
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	21,917	21,917	0	14,891	14,891	0	7,026	7,026
		TOTAL ACCUMULATED AMORTIZATION	65,983	3,113,838	3,179,821	35,888	2,115,635	2,151,523	30,095	998,203	1,028,298
		NET GAS UTILITY PLANT	277,523,173	42,426,174	319,949,347	177,613,316	29,256,664	206,869,980	99,909,857	13,169,510	113,079,367

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%	69.758%	30.242%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: G-APL-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	277,523,173	42,426,174	319,949,347	177,613,316	29,256,664	206,869,980	99,909,857	13,169,510	113,079,367
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,625,949	-2,625,949	0	-1,697,860	-1,697,860	0	-928,089	-928,089
12	282900	Deferred F.I.T. - Plant In Service	0	-46,839,715	-46,839,715	0	-30,285,155	-30,285,155	0	-16,554,560	-16,554,560
12	190180	FAS 109 ITC	0	183,559	183,559	0	118,684	118,684	0	64,875	64,875
12	283850	Gas portion of Bond Redemptions	0	-758,510	-758,510	0	-490,430	-490,430	0	-268,080	-268,080
4	190850	Gain on Sale of General Office Bldg--GAS	0	53,394	53,394	0	36,277	36,277	0	17,117	17,117
99	190610	Contrib in Aid of Construction	954,499	0	954,499	671,978	0	671,978	282,521	0	282,521
		TOTAL ACCUM DEFERRED INCOME TAX	954,499	-49,987,221	-49,032,722	671,978	-32,318,484	-31,646,506	282,521	-17,668,737	-17,386,216
		OTHER ADJUSTMENTS:									
1	164100	Gas Stored - Recoverable Base Gas	0	0	0	0	0	0	0	0	0
1	164100	Gas Inventory--Jackson Prairie	0	10,659,092	10,659,092	0	7,456,035	7,456,035	0	3,203,057	3,203,057
99	186710	DSM Programs	421,782	0	421,782	235,660	0	235,660	186,122	0	186,122
4	253850	Gain on Sale of General Office Building	0	-152,516	-152,516	0	-103,624	-103,624	0	-48,892	-48,892
		TOTAL OTHER ADJUSTMENTS	421,782	10,506,576	10,928,358	235,660	7,352,411	7,588,071	186,122	3,154,165	3,340,287
		NET RATE BASE	278,899,454	2,945,529	281,844,983	178,520,954	4,290,591	182,811,545	100,378,500	-1,345,062	99,033,438

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%	64.657%	35.343%
G-ALL	13	Net Gas General Plant	100.000%	66.744%	33.256%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended February 28, 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	31,066,485	31,066,485	0	21,731,006	21,731,006	0	9,335,479	9,335,479
G-PLT	350XXX	Less: Land and Land Rights	0	495,427	495,427	0	346,551	346,551	0	148,876	148,876
		Depreciable Underground Storage Plant	0	30,571,058	30,571,058	0	21,384,455	21,384,455	0	9,186,603	9,186,603
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,205,123	11,205,123	0			0		
	403X80	Depreciation Expense - JP		560,668	560,668	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,205,123	11,205,123	0	7,837,984	7,837,984	0	3,367,139	3,367,139
1	403X80	Depreciation Expense - JP	0	560,668	560,668	0	392,187	392,187	0	168,481	168,481
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	399,927,745	2,653,182	402,580,927	256,786,611	1,850,806	258,637,417	143,141,134	802,376	143,943,510
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	399,842,775	2,653,182	402,495,957	256,726,311	1,850,806	258,577,117	143,116,464	802,376	143,918,840
		Percentage		0.659%	100.000%		64.207%			35.134%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		866,390	131,470,424	84,413,215			46,190,819		
	403X50	Depreciation Expense		62,468	9,479,146	6,086,275			3,330,403		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	130,604,034	866,390	131,470,424	84,413,215	604,376	85,017,591	46,190,819	262,014	46,452,833
6	403X50	Depreciation Expense	9,416,678	62,468	9,479,146	6,086,275	43,576	6,129,851	3,330,403	18,892	3,349,295
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	13,819,069	21,982,868	35,801,937	9,217,919	14,935,822	24,153,741	4,601,150	7,047,046	11,648,196
G-PLT	389XXX	Less: Land and Land Rights	648,371	637,893	1,286,264	556,313	433,404	989,717	92,058	204,489	296,547
G-PLT	392XXX	Less: Transportation	4,049,799	887,422	4,937,221	2,989,905	602,941	3,592,846	1,059,894	284,481	1,344,375
		Depreciable Non-Transport Genl Plant	9,120,899	20,457,553	29,578,452	5,671,701	13,899,477	19,571,178	3,449,198	6,558,076	10,007,274
		Percentage		69.164%	100.000%		19.175%			11.661%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended February 28, 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		4,287,716	6,199,346	1,188,725			722,906		
	108X06	Accum Depr--Gas General Plant - Direct	3,268,228		3,268,228	2,437,546			830,682		
	403X60	Depreciation Expense		1,076,933	1,557,071	298,568			181,570		
	403X60	Depreciation Expense (Direct)	249,403		249,403	188,613			60,790		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	5,179,859	4,287,716	9,467,575	3,626,271	2,913,203	6,539,474	1,553,588	1,374,513	2,928,101
4	403X60	Depreciation Expense	729,541	1,076,933	1,806,474	487,181	731,701	1,218,882	242,360	345,232	587,592
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	4,049,799	887,422	4,937,221	2,989,905	602,941	3,592,846	1,059,894	284,481	1,344,375
		Percentage		17.975%	100.000%	60.558%			21.467%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		58,743	326,803	197,905			70,155		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	523,604		523,604	367,384			156,220		
	403X70	Depreciation Expense		5,132	28,553	17,291			6,129		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	791,664	58,743	850,407	565,289	39,912	605,201	226,375	18,831	245,206
4	403X70	Depreciation Expense	23,420	5,132	28,552	17,291	3,487	20,778	6,129	1,645	7,774

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%		69.758%		30.242%
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended February 28, 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	4,118,108	2,972,986	800,437
8			Utility 8	18,540	0	12,956
9			Utility 9	9,703	7,660	2,043
		TOTAL		4,146,351	2,980,646	815,436
7	404X32	PC Software	Utility 7	1,514,862	1,093,624	294,444
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		1,600,635	1,093,624	354,384
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		5,757,289	4,081,708	1,171,823

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 February 28, 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	6,280,418	4,534,022	1,220,725	525,671
8	Utility 8	133,186	0	93,073	40,113
9	Utility 9	693,209	547,254	145,955	0
9	Utility 9 - Washington	105,488	83,278	22,210	0
9	Utility 9 - Idaho	405,643	320,235	85,408	0
	Total	<u>7,617,944</u>	<u>5,484,789</u>	<u>1,567,371</u>	<u>565,784</u>
7	403X70 Utility 7	1,995	1,440	388	167
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,359</u>	<u>12,780</u>	<u>3,412</u>	<u>167</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 February 28, 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	457,205	0	0	0	0	457,205	0	0	457,205	0	0	0
99		Utility 2	478,595	0	0	0	0	0	0	0	0	478,595	0	478,595
7		Utility 7	2,996,451	0	0	2,163,228	2,163,228	0	0	582,420	582,420	0	250,803	250,803
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	5,228,336	371,603	447,074	2,393,997	3,212,674	556,313	92,058	637,893	1,286,264	478,595	250,803	729,398
	390XXX	Structures & Improvements												
99		Utility 0	2,525,520	467,818	1,228,925	828,777	2,525,520	0	0	0	0	0	0	0
99		Utility 1	903,038	0	0	0	0	903,038	0	0	903,038	0	0	0
99		Utility 2	3,446,448	0	0	0	0	0	0	0	0	3,446,448	0	3,446,448
7		Utility 7	35,383,270	0	0	25,544,244	25,544,244	0	0	6,877,446	6,877,446	0	2,961,580	2,961,580
9		Utility 9 - Wa	1,621,194	1,279,852	0	0	1,279,852	341,342	0	0	341,342	0	0	0
9		Utility 9 - Idaho	4,375,899	0	3,454,553	0	3,454,553	0	921,346	0	921,346	0	0	0
9		Utility 9 - Allocated	3,913,111	0	0	3,089,205	3,089,205	0	0	823,906	823,906	0	0	0
		TOTAL ACCOUNT	52,168,480	1,747,670	4,683,478	29,462,226	35,893,374	1,244,380	921,346	7,701,352	9,867,078	3,446,448	2,961,580	6,408,028
	391XXX	Office Furniture & Equipment												
99		Utility 0	958,654	0	0	958,654	958,654	0	0	0	0	0	0	0
7		Utility 7	30,880,252	0	0	22,293,380	22,293,380	0	0	6,002,195	6,002,195	0	2,584,677	2,584,677
8		Utility 8	381,288	0	0	0	0	0	0	266,452	266,452	0	114,836	114,836
		TOTAL ACCOUNT	32,220,194	0	0	23,252,034	23,252,034	0	0	6,268,647	6,268,647	0	2,699,513	2,699,513
	392XXX	Transportation Equipment												
99		Utility 0	10,827,851	4,514,759	1,951,100	4,361,992	10,827,851	0	0	0	0	0	0	0
99		Utility 1	4,439,339	0	0	0	0	2,807,534	945,353	686,452	4,439,339	0	0	0
99		Utility 2	1,964,314	0	0	0	0	0	0	0	0	1,964,314	0	1,964,314
7		Utility 7	213,292	0	0	153,982	153,982	0	0	41,458	41,458	0	17,853	17,853
9		Utility 9 - Wa	866,166	683,795	0	0	683,795	182,371	0	0	182,371	0	0	0
9		Utility 9 - Idaho	544,008	0	429,467	0	429,467	0	114,541	0	114,541	0	0	0
9		Utility 9 - Allocated	757,595	0	0	598,083	598,083	0	0	159,512	159,512	0	0	0
		TOTAL ACCOUNT	19,612,565	5,198,554	2,380,567	5,114,057	12,693,178	2,989,905	1,059,894	887,422	4,937,221	1,964,314	17,853	1,982,167

COMMON GENERAL PLANT For Twelve Months Ended February 28, 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	346,224	10,739	14,745	320,740	346,224	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	138,456	109,304	0	0	109,304	29,152	0	0	29,152	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	736,169	0	0	581,169	581,169	0	0	155,000	155,000	0	0	0
		TOTAL ACCOUNT	1,575,407	120,043	182,945	901,909	1,204,897	113,423	44,860	155,000	313,283	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,445,296	1,287,102	432,867	1,725,327	3,445,296	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	962,664	0	0	0	0	0	0	0	0	962,664	0	962,664
7		Utility 7	2,445,636	0	0	1,765,578	1,765,578	0	0	475,358	475,358	0	204,700	204,700
8		Utility 8	945,025	0	0	0	0	0	0	660,402	660,402	0	284,623	284,623
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	302,967	0	0	239,177	239,177	0	0	63,790	63,790	0	0	0
		TOTAL ACCOUNT	10,024,564	1,321,730	440,382	3,730,082	5,492,194	998,419	456,706	1,625,258	3,080,383	962,664	489,323	1,451,987
	395000	Laboratory Equipment												
99		Utility 0	1,462,435	214,701	138,987	1,108,747	1,462,435	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	351,427	0	0	253,706	253,706	0	0	68,307	68,307	0	29,414	29,414
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	2,730,705	230,136	143,914	1,591,291	1,965,341	107,912	35,165	316,599	459,676	273,708	31,980	305,688
	396XXX	Power Operated Equipment												
99		Utility 0	22,939,378	11,209,685	6,072,430	5,657,263	22,939,378	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	714,999	564,456	0	0	564,456	150,543	0	0	150,543	0	0	0
9		Utility 9 - Idaho	495,320	0	391,030	0	391,030	0	104,290	0	104,290	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	29,075,723	11,774,141	6,463,460	6,537,695	24,775,296	2,738,926	867,322	603,972	4,210,220	43,834	46,373	90,207

COMMON GENERAL PLANT For Twelve Months Ended February 28, 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	38,205,460	5,540,563	2,039,760	30,625,137	38,205,460	0	0	0	0	0	0	0
99		Utility 1	654,446	0	0	0	0	372,310	282,136	0	654,446	0	0	0
99		Utility 2	514,512	0	0	0	0	0	0	0	0	514,512	0	514,512
7		Utility 7	7,730,466	0	0	5,580,855	5,580,855	0	0	1,502,571	1,502,571	0	647,040	647,040
8		Utility 8	927,319	0	0	0	0	0	0	648,029	648,029	0	279,290	279,290
9		Utility 9 - Wa	455,201	359,358	0	0	359,358	95,843	0	0	95,843	0	0	0
9		Utility 9 - Idaho	3,994,365	0	3,153,351	0	3,153,351	0	841,014	0	841,014	0	0	0
9		Utility 9 - Allocated	7,312,616	0	0	5,772,945	5,772,945	0	0	1,539,671	1,539,671	0	0	0
		TOTAL ACCOUNT	59,794,385	5,899,921	5,193,111	41,978,937	53,071,969	468,153	1,123,150	3,690,271	5,281,574	514,512	926,330	1,440,842
	398000	Miscellaneous Equipment												
99		Utility 0	5,372	0	2,299	3,073	5,372	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	506,374	1,829	4,734	361,383	367,946	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	212,936,733	26,665,627	19,939,665	115,323,611	161,928,903	9,217,919	4,601,150	21,982,868	35,801,937	7,741,302	7,464,592	15,205,894

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 February 28, 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	39,057,679	39,057,679	0	0
99	108X06	Utility 1 - Allocated	617,829	0	617,829	0
99	108X06	Utility 1 - Washington	2,437,546	0	2,437,546	0
99	108X06	Utility 1 - Idaho	830,682	0	830,682	0
99	108X06	Utility 2	1,895,805	0	0	1,895,805
7	108X06	Utility 7	9,911,292	7,155,259	1,926,458	829,575
8	108X06	Utility 8	816,406	0	570,521	245,885
9	108X06	Utility 9	14,649,908	11,565,370	3,084,538	0
Total			70,217,147	57,778,308	9,467,574	2,971,265
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,818,616	5,818,616	0	0
99	108X07	Utility 1 - Allocated	170,565	0	170,565	0
99	108X07	Utility 1 - Washington	367,384	0	367,384	0
99	108X07	Utility 1 - Idaho	156,220	0	156,220	0
99	108X07	Utility 2	883,583	0	0	883,583
7	108X07	Utility 7	29,084	20,997	5,653	2,434
9	108X07	Utility 9	715,199	564,614	150,585	0
Total			8,140,651	6,404,227	850,407	886,017

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 February 28, 2010 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
7		Utility 7	0	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	0
		TOTAL ACCOUNT	611,957	0	0	153,199	153,199	249,449	168,450	40,859	458,758	0	0	0	0
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	679,512	0	0	679,512	679,512	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	20,492,933	0	0	14,794,463	14,794,463	0	0	3,983,211	3,983,211	0	1,715,258	1,715,258	0
8		Utility 8	92,703	0	0	0	0	0	0	64,783	64,783	0	27,920	27,920	0
		TOTAL ACCOUNT	21,311,588	0	0	15,473,975	15,473,975	0	0	4,047,994	4,047,994	46,440	1,743,178	1,789,618	0
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	810,800	0	0	810,800	810,800	0	0	0	0	0	0	0	0
99		Utility 1	10,787	0	0	0	0	0	0	10,787	10,787	0	0	0	0
7		Utility 7	8,942,418	0	0	6,455,800	6,455,800	0	0	1,738,138	1,738,138	0	748,480	748,480	0
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009	0
		TOTAL ACCOUNT	10,361,685	0	0	7,266,600	7,266,600	0	0	2,166,596	2,166,596	0	928,489	928,489	0
		TOTAL	32,285,230	0	0	22,893,774	22,893,774	249,449	168,450	6,255,449	6,673,348	46,440	2,671,667	2,718,107	0

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 February 28, 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	760,990	760,990	0	0
99		Utility 1	5,448	0	5,448	0
99		Utility 2 - Oregon	20,513	0	0	20,513
7		Utility 7	14,102,480	10,181,003	2,741,099	1,180,378
8		Utility 8	489,474	0	342,054	147,420
9		Utility 9	15,767	12,447	3,320	0
		Total	15,394,672	10,954,440	3,091,921	1,348,311
Accum Amort--Leasehold Improvements (111X50, 111X60)						
7		Utility 7	98,816	71,338	19,207	8,271
9		Utility 9	12,869	10,159	2,710	0
		Total	111,685	81,497	21,917	8,271

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 February 28, 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	4,047,994	4,047,994	0	2,750,329	2,750,329	0	1,297,665	1,297,665
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,166,596	2,166,596	0	1,472,050	1,472,050	0	694,546	694,546
			0	6,214,590	6,214,590	0	4,222,379	4,222,379	0	1,992,211	1,992,211
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:									
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,091,921	3,091,921	0			0		
	404	Amortization Expense (404X30, X31, X32)		1,171,977	1,171,977	0			0		
		JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,091,921	3,091,921	0	2,100,744	2,100,744	0	991,177	991,177
4	404	Amortization Expense (404X30, X31, X32)	0	1,171,977	1,171,977	0	796,276	796,276	0	375,701	375,701
		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 February 28, 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	-11,749,637	-8,482,415	-2,283,777	-983,445
9	282900	Utility 9	-1,625,134	-1,282,962	-342,172	0
		Total	<u>-13,374,771</u>	<u>-9,765,377</u>	<u>-2,625,949</u>	<u>-983,445</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%