

GAS RATE OF RETURN For Twelve Months Ended March 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	17,047,976	10,132,945	6,915,031
		Adjustments			
		Adjusted Gas Net Operating Income	17,047,976	10,132,945	6,915,031
G-APL		Gas Net Adjusted Rate Base	282,862,557	183,564,012	99,298,545
		RATE OF RETURN	6.027%	5.520%	6.964%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2010 Average of Monthly Averages Basis		Report ID: G-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
2		Number of Customers	3/31/2010	219,778	146,144	73,634
		Percent		100.000%	66.496%	33.504%
3	G-OPS	Direct Distribution Operating Expense		9,129,482	6,138,558	2,990,924
		Percent		100.000%	67.239%	32.761%
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	31,019,415	21,698,080	9,321,335	
	G-PLT	Distribution	404,311,118	259,901,723	144,409,395	
		Total Underground Storage/Dist Plant	435,330,533	281,599,803	153,730,730	
5		Percent	100.000%	64.686%	35.314%	
6	Input	Actual Therms Purchased	3/31/2010	240,956,969	167,481,143	73,475,826
		Percent		100.000%	69.507%	30.493%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended March 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 March 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%
9	Total Percentages		400.000%	315.781%	84.219%	0.000%
	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		11,918,176	7,793,248	4,124,928	
	Percent		100.000%	65.390%	34.610%	
12	G-PLT Net Gas Plant		321,233,768	207,812,347	113,421,421	
	Percent		100.000%	64.692%	35.308%	
13	G-PLT Net Gas General Plant		25,725,927	17,181,500	8,544,427	
	Percent		100.000%	66.787%	33.213%	
14	G-SCM Net Allocated Schedule M		-29,113,875	-18,908,973	-10,204,902	
	Percent		100.000%	64.948%	35.052%	
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)			Washington	Idaho	
	Input Underground Storage	12/31/2009	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 For Twelve Months Ended March 31, 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
REVENUES											
SALES OF GAS:											
99	480000	Residential	146,214,271	0	146,214,271	100,982,830	0	100,982,830	45,231,441	0	45,231,441
99	4812XX	Commercial - Firm & Interruptible	77,027,791	0	77,027,791	54,084,086	0	54,084,086	22,943,705	0	22,943,705
99	4813XX	Industrial-Firm	3,783,482	0	3,783,482	2,557,869	0	2,557,869	1,225,613	0	1,225,613
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-6,210,577	0	-6,210,577	-4,832,725	0	-4,832,725	-1,377,852	0	-1,377,852
99	484000	Interdepartmental Revenue	338,918	0	338,918	298,794	0	298,794	40,124	0	40,124
TOTAL SALES TO ULTIMATE CUSTOMERS			221,153,885	0	221,153,885	153,090,854	0	153,090,854	68,063,031	0	68,063,031
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	131,029,381	0	131,029,381	90,087,772	0	90,087,772	40,941,609	0	40,941,609
99	488000	Miscellaneous Service Revenues	35,466	0	35,466	19,777	0	19,777	15,689	0	15,689
99	489300	Transportation For Others	3,796,976	0	3,796,976	3,329,802	0	3,329,802	467,174	0	467,174
99	493000	Rent from Gas Property	6,922	0	6,922	6,922	0	6,922	0	0	0
1	495000	Other Gas Revenues	8,535,585	61,521	8,597,106	5,895,357	43,034	5,938,391	2,640,228	18,487	2,658,715
TOTAL OTHER OPERATING REVENUES			143,404,330	61,521	143,465,851	99,339,630	43,034	99,382,664	44,064,700	18,487	44,083,187
TOTAL GAS REVENUES			364,558,215	61,521	364,619,736	252,430,484	43,034	252,473,518	112,127,731	18,487	112,146,218
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	270,665,575	0	270,665,575	187,050,390	0	187,050,390	83,615,185	0	83,615,185
6	808XXX	Net Natural Gas Storage Transactions	-3,030,176	0	-3,030,176	-1,987,253	0	-1,987,253	-1,042,923	0	-1,042,923
6	811000	Gas Used for Products Extraction	-780,066	0	-780,066	-540,089	0	-540,089	-239,977	0	-239,977
10	813000	Other Gas Expenses	0	1,206,155	1,206,155	0	803,987	803,987	0	402,168	402,168
TOTAL PRODUCTION EXPENSES			266,855,333	1,206,155	268,061,488	184,523,048	803,987	185,327,035	82,332,285	402,168	82,734,453
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	614	614	0	429	429	0	185	185
1	824000	Other Expenses	0	247,024	247,024	0	172,793	172,793	0	74,231	74,231
1	837000	Other Equipment	0	266,754	266,754	0	186,594	186,594	0	80,160	80,160
TOTAL UNDERGROUND STORAGE OP. EXP			0	514,392	514,392	0	359,816	359,816	0	154,576	154,576
G-ADP		Depreciation Expense	0	550,423	550,423	0	385,021	385,021	0	165,402	165,402
1	404X40	Amortization Expense	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	161,748	161,748	0	113,143	113,143	0	48,605	48,605
TOTAL UNDERGROUND STORAGE EXP			0	1,226,790	1,226,790	0	858,139	858,139	0	368,651	368,651

GAS OPERATING STATEMENT For Twelve Months Ended March 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
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	193,612	420,135	613,747	139,218	282,495	421,713	54,394	137,640	192,034
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,908,799	114,971	2,023,770	1,316,841	77,305	1,394,146	591,958	37,666	629,624
3	875000	Measuring & Reg Sta Exp-General	97,079	0	97,079	58,127	0	58,127	38,952	0	38,952
3	876000	Measuring & Reg Sta Exp-Industrial	9,946	0	9,946	5,994	0	5,994	3,952	0	3,952
3	877000	Measuring & Reg Sta Exp-City Gate	196,865	0	196,865	72,332	0	72,332	124,533	0	124,533
3	878000	Meter & House Regulator Expenses	995,807	0	995,807	749,730	0	749,730	246,077	0	246,077
3	879000	Customer Installation Expenses	1,379,462	79,739	1,459,201	748,668	53,616	802,284	630,794	26,123	656,917
3	880000	Other Expenses	1,142,321	718,256	1,860,577	800,003	482,948	1,282,951	342,318	235,308	577,626
3	881000	Rents	60	21,017	21,077	60	14,132	14,192	0	6,885	6,885
MAINTENANCE											
3	885000	Supervision & Engineering	130,593	725	131,318	68,658	487	69,145	61,935	238	62,173
3	887000	Mains	1,411,923	1,463	1,413,386	1,006,153	984	1,007,137	405,770	479	406,249
3	889000	Measuring & Reg Sta Exp-General	239,948	0	239,948	141,126	0	141,126	98,822	0	98,822
3	890000	Measuring & Reg Sta Exp-Industrial	222,343	59,858	282,201	130,215	40,248	170,463	92,128	19,610	111,738
3	891000	Measuring & Reg Sta Exp-City Gate	70,866	0	70,866	40,480	0	40,480	30,386	0	30,386
3	892000	Services	601,065	150,928	751,993	417,985	101,482	519,467	183,080	49,446	232,526
3	893000	Meters & House Regulators	524,732	596,388	1,121,120	439,538	401,005	840,543	85,194	195,383	280,577
3	894000	Other Equipment	4,061	78,881	82,942	3,430	53,039	56,469	631	25,842	26,473
TOTAL DISTRIBUTION OPERATING EXP			9,129,482	2,242,361	11,371,843	6,138,558	1,507,741	7,646,299	2,990,924	734,620	3,725,544
G-ADP		Depreciation	9,456,126	62,442	9,518,568	6,115,394	43,402	6,158,796	3,340,732	19,040	3,359,772
G-OTX		Taxes Other Than FIT	14,808,360	0	14,808,360	12,916,846	0	12,916,846	1,891,514	0	1,891,514
TOTAL DISTRIBUTION EXPENSES			33,393,968	2,304,803	35,698,771	25,170,798	1,551,143	26,721,941	8,223,170	753,660	8,976,830
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	378,002	378,002	0	251,356	251,356	0	126,646	126,646
2	902000	Meter Reading Expenses	1,491,850	76,699	1,568,549	1,342,973	51,002	1,393,975	148,877	25,697	174,574
G-903	903XXX	Customer Records & Collection Expenses	984,707	3,766,648	4,751,355	712,553	2,503,154	3,215,707	272,154	1,263,494	1,535,648
2	904000	Uncollectible Accounts	0	1,848,484	1,848,484	0	1,229,168	1,229,168	0	619,316	619,316
2	905000	Misc Customer Accounts	0	138,102	138,102	0	91,832	91,832	0	46,270	46,270
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,476,557	6,207,935	8,684,492	2,055,526	4,126,512	6,182,038	421,031	2,081,423	2,502,454
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	9,450,851	341,175	9,792,026	7,143,121	226,868	7,369,989	2,307,730	114,307	2,422,037
2	909000	Advertising	0	82,601	82,601	0	54,926	54,926	0	27,675	27,675
2	910000	Misc Customer Service & Info Exp	0	103,142	103,142	0	68,585	68,585	0	34,557	34,557
TOTAL CUSTOMER SERVICE & INFO EXP			9,450,851	526,918	9,977,769	7,143,121	350,379	7,493,500	2,307,730	176,539	2,484,269

GAS OPERATING STATEMENT For Twelve Months Ended March 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	0	350,960	350,960	0	233,374	233,374	0	117,586	117,586
2	913000	Advertising	0	63,760	63,760	0	42,398	42,398	0	21,362	21,362
2	916000	Miscellaneous Sales Expenses	132,685	32,776	165,461	123,776	21,795	145,571	8,909	10,981	19,890
		TOTAL SALES EXPENSES	132,685	447,496	580,181	123,776	297,567	421,343	8,909	149,929	158,838
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	30,520	5,471,784	5,502,304	5,521	3,717,694	3,723,215	24,999	1,754,090	1,779,089
4	921000	Office Supplies & Expenses	107	1,031,943	1,032,050	91	701,133	701,224	16	330,810	330,826
4	922000	Admin. Expenses Transferred - Credit	0	-33,037	-33,037	0	-22,446	-22,446	0	-10,591	-10,591
4	923000	Outside Services Employed	0	2,937,149	2,937,149	0	1,995,587	1,995,587	0	941,562	941,562
4	924000	Property Insurance Premium	0	298,295	298,295	0	202,671	202,671	0	95,624	95,624
4	925XXX	Injuries and Damages	0	773,081	773,081	0	525,254	525,254	0	247,827	247,827
4	926XXX	Employee Pensions and Benefits	56,144	134,749	190,893	56,144	91,553	147,697	0	43,196	43,196
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	926,806	235,650	1,162,456	674,568	160,108	834,676	252,238	75,542	327,780
4	930000	Miscellaneous General Expenses	77,186	875,932	953,118	69,572	595,134	664,706	7,614	280,798	288,412
4	931000	Rents	18,221	86,765	104,986	17,528	58,951	76,479	693	27,814	28,507
4	935000	Maintenance of General Plant	197,887	1,428,862	1,626,749	114,533	970,812	1,085,345	83,354	458,050	541,404
		TOTAL ADMIN & GEN OPERATING EXP	1,306,871	13,241,173	14,548,044	937,957	8,996,451	9,934,408	368,914	4,244,722	4,613,636
G-ADP		Depreciation	753,680	1,095,505	1,849,185	505,112	744,319	1,249,431	248,568	351,186	599,754
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	1,184,594	1,184,594	0	804,849	804,849	0	379,745	379,745
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	732	0	732	732	0	732	0	0	0
99	407329	Decoupling Surcharge	592,723	0	592,723	592,723	0	592,723	0	0	0
G-OTX		Taxes Other than FIT	0	30,135	30,135	0	20,475	20,475	0	9,660	9,660
		TOTAL ADMIN & GENERAL EXPENSES	2,662,553	15,553,410	18,215,963	2,041,247	10,567,455	12,608,702	621,306	4,985,955	5,607,261
		TOTAL EXPENSES BEFORE FIT	314,971,947	27,473,507	342,445,454	221,057,516	18,555,182	239,612,698	93,914,431	8,918,325	102,832,756
		NET OPERATING INCOME BEFORE FIT			22,174,282			12,860,820			9,313,462
G-FIT		FEDERAL INCOME TAX			-3,328,894			-3,171,470			-157,424
G-FIT		DEFERRED FEDERAL INCOME TAX			8,503,740			5,929,471			2,574,269
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-48,540			-30,126			-18,414
		GAS NET OPERATING INCOME			17,047,976			10,132,945			6,915,031

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.496%	33.504%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.239%	32.761%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.507%	30.493%
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 March 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	-31,776,196	0	-31,776,196	-22,108,998	0	-22,108,998	-9,667,198	0	-9,667,198
99	805120	Gas Expense - Rate Deferrals	29,569,136	0	29,569,136	20,286,466	0	20,286,466	9,282,670	0	9,282,670
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	232,662,605	0	232,662,605	160,712,220	0	160,712,220	71,950,385	0	71,950,385
1	804001	Pipeline Demand Costs	24,397,296	0	24,397,296	17,193,984	0	17,193,984	7,203,312	0	7,203,312
99	804010	Gas Costs - Fixed Hedge	-93,302	0	-93,302	-61,513	0	-61,513	-31,789	0	-31,789
99	804014	GTI Contributions	83,774	0	83,774	46,490	0	46,490	37,284	0	37,284
99	804017	Transaction Fees	86,307	0	86,307	59,402	0	59,402	26,905	0	26,905
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	4,018,323	0	4,018,323	2,783,060	0	2,783,060	1,235,263	0	1,235,263
6	804700	Off System Gas Purchases - Bookout	11,717,632	0	11,717,632	8,139,279	0	8,139,279	3,578,353	0	3,578,353
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			270,665,575	0	270,665,575	187,050,390	0	187,050,390	83,615,185	0	83,615,185

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	69.507%	30.493%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 5/6/2010

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended March 31, 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	984,707	3,682,549	4,667,256	712,553	2,448,748	3,161,301	272,154	1,233,801	1,505,955
12	903920	Accts Rec Sold - Program Fees	0	82,138	82,138	0	53,137	53,137	0	29,001	29,001
12	903930	Accts Rec Sold - Maturity Yield Fees	0	1,961	1,961	0	1,269	1,269	0	692	692
Total Account 903			984,707	3,766,648	4,751,355	712,553	2,503,154	3,215,707	272,154	1,263,494	1,535,648

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.496%	33.504%
G-ALL	12	Net Gas Plant	100.000%	64.692%	35.308%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended March 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	13,191	341,175	354,366	13,191	226,868	240,059	0	114,307	114,307
99	908600	Customer Service & Info Expense	8,626,981	0	8,626,981	6,504,359	0	6,504,359	2,122,622	0	2,122,622
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	182,391	0	182,391	98,427	0	98,427	83,964	0	83,964
99	908990	DSM Amortization	393,895	0	393,895	292,751	0	292,751	101,144	0	101,144
Total Account 908			9,450,851	341,175	9,792,026	7,143,121	226,868	7,369,989	2,307,730	114,307	2,422,037

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.496%	33.504%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Twelve Months Ended March 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	364,619,736	252,473,518	112,146,218
G-OPS	Operating & Maintenance Expense	313,738,209	217,364,439	96,373,770
G-OPS	Book Depreciation & Amortization	13,707,002	9,197,795	4,509,207
G-OTX	Taxes Other than FIT	15,000,243	13,050,464	1,949,779
	Net Operating Income Before FIT	22,174,282	12,860,820	9,313,462
	Less: Interest Expense	9,729,127	6,452,275	3,276,852
G-SCM	Add: Schedule M Additions	12,542,926	7,090,812	5,452,114
G-SCM	Less: Schedule M Deductions	34,499,206	22,560,699	11,938,507
	Taxable Net Operating Income	-9,511,125	-9,061,342	-449,783
	Percent	35%	35%	35%
	Total Federal Income Tax	-3,328,894	-3,171,470	-157,424
G-DTE	Deferred FIT	8,503,740	5,929,471	2,574,269
99	411400 Amortized Investment Tax Credit	-48,540	-30,126	-18,414
	Total FIT/Deferred FIT & ITC	5,126,306	2,727,875	2,398,431
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended March 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)	10,218,353	2,895,194	13,113,547	6,625,229	1,979,111	8,604,340	3,593,124	916,083	4,509,207
12	997001	Contributions In Aid of Construction	0	201,786	201,786	0	130,539	130,539	0	71,247	71,247
2	997002	Injuries and Damages	0	-136,000	-136,000	0	-90,435	-90,435	0	-45,565	-45,565
12	997003	Salvage	0	-152,861	-152,861	0	-98,889	-98,889	0	-53,972	-53,972
4	997005	FAS106 Current Retiree Medical Accrual	0	-50,396	-50,396	0	-34,241	-34,241	0	-16,155	-16,155
6	997008	DSM Book Amortization	0	393,895	393,895	0	273,785	273,785	0	120,110	120,110
99	997010	Deferred Gas Credit and Refunds	-2,206,161	0	-2,206,161	-2,543,197	0	-2,543,197	337,036	0	337,036
4	997015	Airplane Lease Payments	0	58,557	58,557	0	39,785	39,785	0	18,772	18,772
12	997016	1992 Redemptions	0	316,292	316,292	0	204,616	204,616	0	111,676	111,676
4	997020	FAS87 Current Pension Accrual	0	304,675	304,675	0	207,005	207,005	0	97,670	97,670
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	592,554	0	592,554	592,554	0	592,554	0	0	0
12	997032	Interest Rate Swaps	0	336,245	336,245	0	217,524	217,524	0	118,721	118,721
99	997033	DSM Tariff Rider	-1,685,103	0	-1,685,103	-1,389,488	0	-1,389,488	-295,615	0	-295,615
4	997033	DSM Tariff Rider	0	111	111	0	75	75	0	36	36
1	997055	Deferred Gas Exchange	0	-228,241	-228,241	0	-159,655	-159,655	0	-68,586	-68,586
99	997065	Amortization of Unbilled Revenue Add-Ins	182,391	0	182,391	98,427	0	98,427	83,964	0	83,964
4	997066	Miscellaneous Schedule M Additions	0	1,446,074	1,446,074	0	982,506	982,506	0	463,568	463,568
		TOTAL SCHEDULE M ADDITIONS	7,157,595	5,385,331	12,542,926	3,439,086	3,651,726	7,090,812	3,718,509	1,733,605	5,452,114
		Schedule M Deductions:									
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	34,433,842	34,433,842	0	22,516,289	22,516,289	0	11,917,553	11,917,553
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	34,499,206	34,499,206	0	22,560,699	22,560,699	0	11,938,507	11,938,507

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.496%	33.504%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.239%	32.761%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.507%	30.493%
G-ALL	11	Book Depreciation	100.000%	65.390%	34.610%
G-ALL	12	Net Gas Plant	100.000%	64.692%	35.308%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended March 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	7,884,550	5,120,858	2,763,692
99	410100	Deferred Federal Income Tax Exp	997,239	1,047,137	-49,898
		SUBTOTAL	8,881,789	6,167,995	2,713,794
14	411100	Deferred Federal Income Tax Expense - Allocated	-314,213	-204,075	-110,138
99	411100	Deferred Federal Income Tax Exp	-63,836	-34,449	-29,387
		SUBTOTAL	-378,049	-238,524	-139,525
		Total Deferred Federal Income Tax Expense	8,503,740	5,929,471	2,574,269

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	64.948%	35.052%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended March 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		<u>3.515%</u>	<u>3.300%</u>
	Total Weighted Cost		<u>3.515%</u>	<u>3.300%</u>
G-APL	Net Rate Base	282,862,557	183,564,012	99,298,545
	Interest Deduction for FIT Calculation	<u>9,729,127</u>	<u>6,452,275</u>	<u>3,276,852</u>
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 March 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	161,748	161,748	0	113,143	113,143	0	48,605	48,605
		DISTRIBUTION									
99	408110	State Excise Tax	5,944,875	0	5,944,875	5,944,875	0	5,944,875	0	0	0
99	408120	Municipal Occupation & License Tax	6,931,693	0	6,931,693	5,683,237	0	5,683,237	1,248,456	0	1,248,456
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	1,989,997	0	1,989,997	1,288,734	0	1,288,734	701,263	0	701,263
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-58,205	0	-58,205	0	0	0	-58,205	0	-58,205
		TOTAL	14,808,360	0	14,808,360	12,916,846	0	12,916,846	1,891,514	0	1,891,514
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	30,135	30,135	0	20,475	20,475	0	9,660	9,660
		TOTAL TAXES OTHER THAN FIT	14,808,360	191,883	15,000,243	12,916,846	133,618	13,050,464	1,891,514	58,265	1,949,779

	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		161,748	33,491,805	11.021%	161,748	0	0.000%	0
G-ALL	Distribution		412,311,125		1,989,997	266,845,782	87.810%	1,288,734	145,465,343	98.183%	701,263
G-ALL	General		6,243,298		30,135	3,550,811	1.169%	17,157	2,692,487	1.817%	12,978
	TOTAL		452,046,228		2,181,880	303,888,398	100.000%	1,467,639	148,157,830	100.000%	714,241

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	Report ID:
For Twelve Months Ended March 31, 2010	G-PLT-12A
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	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	4,190,393	4,190,393	0	2,847,079	2,847,079	0	1,343,314	1,343,314
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,178,393	2,178,393	0	1,480,066	1,480,066	0	698,327	698,327
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	6,409,645	6,827,544	249,449	4,354,906	4,604,355	168,450	2,054,739	2,223,189
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	493,175	493,175	0	344,976	344,976	0	148,199	148,199
1	351XXX	Structures & Improvements	0	1,248,988	1,248,988	0	873,667	873,667	0	375,321	375,321
1	352XXX	Wells	0	14,517,404	14,517,404	0	10,154,924	10,154,924	0	4,362,480	4,362,480
1	353000	Lines	0	1,041,048	1,041,048	0	728,213	728,213	0	312,835	312,835
1	354000	Compressor Station Equipment	0	11,487,483	11,487,483	0	8,035,494	8,035,494	0	3,451,989	3,451,989
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	1,640,997	1,640,997	0	1,147,877	1,147,877	0	493,120	493,120
TOTAL UNDERGROUND STORAGE PLANT			0	31,019,415	31,019,415	0	21,698,080	21,698,080	0	9,321,335	9,321,335
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	63,912	0	63,912	777	0	777	63,135	0	63,135
6	375000	Structures & Improvements	593,815	22,254	616,069	428,864	15,468	444,332	164,951	6,786	171,737
6	376000	Mains	200,183,576	2,512,521	202,696,097	126,611,891	1,746,378	128,358,269	73,571,685	766,143	74,337,828
6	378000	Measuring & Reg Station Equip-General	4,326,352	57,440	4,383,792	2,727,043	39,925	2,766,968	1,599,309	17,515	1,616,824
6	379000	Measuring & Reg Station Equip-City Gate	6,057,276	60,967	6,118,243	1,887,485	42,376	1,929,861	4,169,791	18,591	4,188,382
6	380000	Services	131,676,056	0	131,676,056	86,810,722	0	86,810,722	44,865,334	0	44,865,334
6	381000	Meters	56,072,385	0	56,072,385	37,528,718	0	37,528,718	18,543,667	0	18,543,667
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	2,599,594	0	2,599,594	2,001,776	0	2,001,776	597,818	0	597,818
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			401,657,936	2,653,182	404,311,118	258,057,576	1,844,147	259,901,723	143,600,360	809,035	144,409,395
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,274	665,196	1,333,470	576,216	451,954	1,028,170	92,058	213,242	305,300
4	390XXX	Structures & Improvements	2,176,708	7,829,673	10,006,381	1,253,310	5,319,715	6,573,025	923,398	2,509,958	3,433,356
4	391XXX	Office Furniture & Equipment	0	6,377,251	6,377,251	0	4,332,896	4,332,896	0	2,044,355	2,044,355
4	392XXX	Transportation Equipment	4,066,054	913,334	4,979,388	3,002,126	620,547	3,622,673	1,063,928	292,787	1,356,715
4	393000	Stores Equipment	158,525	161,380	319,905	113,665	109,646	223,311	44,860	51,734	96,594
4	394000	Tools, Shop & Garage Equipment	1,455,125	1,659,432	3,114,557	998,419	1,127,468	2,125,887	456,706	531,964	988,670
4	395000	Laboratory Equipment	143,077	317,279	460,356	107,912	215,569	323,481	35,165	101,710	136,875
4	396XXX	Power Operated Equipment	3,607,463	601,424	4,208,887	2,738,949	408,626	3,147,575	868,514	192,798	1,061,312

GAS UTILITY PLANT For Twelve Months Ended March 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	1,600,705	3,708,768	5,309,473	473,050	2,519,848	2,992,898	1,127,655	1,188,920	2,316,575
4	398000	Miscellaneous Equipment	1,137	96,454	97,591	488	65,534	66,022	649	30,920	31,569
		TOTAL GENERAL PLANT	13,877,068	22,330,191	36,207,259	9,264,135	15,171,803	24,435,938	4,612,933	7,158,388	11,771,321
		TOTAL PLANT IN SERVICE	415,952,903	62,412,433	478,365,336	267,571,160	43,068,936	310,640,096	148,381,743	19,343,497	167,725,240
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	415,952,903	62,412,433	478,365,336	267,571,160	43,068,936	310,640,096	148,381,743	19,343,497	167,725,240
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,226,424	11,226,424	0	7,852,884	7,852,884	0	3,373,540	3,373,540
G-ADP	1119.X5	Distribution	131,278,051	866,871	132,144,922	84,899,148	602,536	85,501,684	46,378,903	264,335	46,643,238
G-ADP	1119.X6	General Plant - Non-Transportation	5,225,337	4,394,262	9,619,599	3,657,669	2,985,593	6,643,262	1,567,668	1,408,669	2,976,337
G-ADP	1119.X7	General Plant - Transportation	800,875	60,858	861,733	569,827	41,349	611,176	231,048	19,509	250,557
		TOTAL ACCUMULATED DEPRECIATION	137,304,263	16,548,415	153,852,678	89,126,644	11,482,362	100,609,006	48,177,619	5,066,053	53,243,672
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,190,110	3,190,110	0	2,167,456	2,167,456	0	1,022,654	1,022,654
99	111X30	Intangible Plant--Distribution Plant	66,696	0	66,696	36,282	0	36,282	30,414	0	30,414
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	22,084	22,084	0	15,005	15,005	0	7,079	7,079
		TOTAL ACCUMULATED AMORTIZATION	66,696	3,212,194	3,278,890	36,282	2,182,461	2,218,743	30,414	1,029,733	1,060,147
		NET GAS UTILITY PLANT	278,581,944	42,651,824	321,233,768	178,408,234	29,404,113	207,812,347	100,173,710	13,247,711	113,421,421

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%	69.507%	30.493%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended March 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	278,581,944	42,651,824	321,233,768	178,408,234	29,404,113	207,812,347	100,173,710	13,247,711	113,421,421
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,693,741	-2,693,741	0	-1,742,635	-1,742,635	0	-951,106	-951,106
12	282900	Deferred F.I.T. - Plant In Service	0	-47,089,933	-47,089,933	0	-30,463,419	-30,463,419	0	-16,626,514	-16,626,514
12	190180	FAS 109 ITC	0	181,375	181,375	0	117,335	117,335	0	64,040	64,040
12	283850	Gas portion of Bond Redemptions	0	-749,251	-749,251	0	-484,705	-484,705	0	-264,546	-264,546
4	190850	Gain on Sale of General Office Bldg--GAS	0	51,488	51,488	0	34,982	34,982	0	16,506	16,506
99	190610	Contrib in Aid of Construction	841,926	0	841,926	592,725	0	592,725	249,201	0	249,201
		TOTAL ACCUM DEFERRED INCOME TAX	841,926	-50,300,062	-49,458,136	592,725	-32,538,442	-31,945,717	249,201	-17,761,620	-17,512,419
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	0	0	0	0	0	0	0	0
1	164100	Gas Inventory--Jackson Prairie	0	10,845,244	10,845,244	0	7,586,248	7,586,248	0	3,258,996	3,258,996
99	186710	DSM Programs	388,750	0	388,750	211,057	0	211,057	177,693	0	177,693
4	253850	Gain on Sale of General Office Building	0	-147,069	-147,069	0	-99,923	-99,923	0	-47,146	-47,146
		TOTAL OTHER ADJUSTMENTS	388,750	10,698,175	11,086,925	211,057	7,486,325	7,697,382	177,693	3,211,850	3,389,543
		NET RATE BASE	279,812,620	3,049,937	282,862,557	179,212,016	4,351,996	183,564,012	100,600,604	-1,302,059	99,298,545

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%	64.692%	35.308%
G-ALL	13	Net Gas General Plant	100.000%	66.787%	33.213%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended March 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	31,019,415	31,019,415	0	21,698,080	21,698,080	0	9,321,335	9,321,335
G-PLT	350XXX	Less: Land and Land Rights	0	493,175	493,175	0	344,976	344,976	0	148,199	148,199
		Depreciable Underground Storage Plant	0	30,526,240	30,526,240	0	21,353,104	21,353,104	0	9,173,136	9,173,136
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,226,424	11,226,424	0			0		
	403X80	Depreciation Expense - JP		550,423	550,423	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,226,424	11,226,424	0	7,852,884	7,852,884	0	3,373,540	3,373,540
1	403X80	Depreciation Expense - JP	0	550,423	550,423	0	385,021	385,021	0	165,402	165,402
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	401,657,936	2,653,182	404,311,118	258,057,576	1,844,147	259,901,723	143,600,360	809,035	144,409,395
G-PLT	374000	Less: Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	401,572,966	2,653,182	404,226,148	257,997,276	1,844,147	259,841,423	143,575,690	809,035	144,384,725
		Percentage		0.656%	100.000%	64.247%			35.097%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		866,871	132,144,922	84,899,148			46,378,903		
	403X50	Depreciation Expense		62,442	9,518,568	6,115,394			3,340,732		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	131,278,051	866,871	132,144,922	84,899,148	602,536	85,501,684	46,378,903	264,335	46,643,238
6	403X50	Depreciation Expense	9,456,126	62,442	9,518,568	6,115,394	43,402	6,158,796	3,340,732	19,040	3,359,772
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	13,877,068	22,330,191	36,207,259	9,264,135	15,171,803	24,435,938	4,612,933	7,158,388	11,771,321
G-PLT	389XXX	Less: Land and Land Rights	668,274	665,196	1,333,470	576,216	451,954	1,028,170	92,058	213,242	305,300
G-PLT	392XXX	Less: Transportation	4,066,054	913,334	4,979,388	3,002,126	620,547	3,622,673	1,063,928	292,787	1,356,715
		Depreciable Non-Transport Genl Plant	9,142,740	20,751,661	29,894,401	5,685,793	14,099,302	19,785,095	3,456,947	6,652,359	10,109,306
		Percentage		69.416%	100.000%	19.020%			11.564%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accum Depr--Gas General Plant		4,394,262	6,330,330	1,204,029			732,039		
	108X06	Accum Depr--Gas General Plant - Direct	3,289,269		3,289,269	2,453,640			835,629		
	403X60	Depreciation Expense		1,090,227	1,570,570	298,722			181,621		
	403X60	Depreciation Expense (Direct)	249,841		249,841	189,042			60,799		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,225,337	4,394,262	9,619,599	3,657,669	2,985,593	6,643,262	1,567,668	1,408,669	2,976,337
4	403X60	Depreciation Expense	730,184	1,090,227	1,820,411	487,764	740,733	1,228,497	242,420	349,494	591,914
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,066,054	913,334	4,979,388	3,002,126	620,547	3,622,673	1,063,928	292,787	1,356,715
		Percentage		18.342%	100.000%	60.291%			21.367%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		60,858	331,797	200,044			70,895		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	529,936		529,936	369,783			160,153		
	403X70	Depreciation Expense		5,278	28,773	17,348			6,148		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	800,875	60,858	861,733	569,827	41,349	611,176	231,048	19,509	250,557
4	403X70	Depreciation Expense	23,496	5,278	28,774	17,348	3,586	20,934	6,148	1,692	7,840
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%			69.507%			30.493%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended March 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	4,246,305	3,065,535	825,354
8			Utility 8	24,312	0	16,990
9			Utility 9	9,703	7,660	2,043
		TOTAL		4,280,320	3,073,195	844,387
7	404X32	PC Software	Utility 7	1,431,263	1,033,272	278,195
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		1,517,036	1,033,272	338,135
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		5,807,659	4,113,905	1,184,525

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 March 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	6,340,014	4,577,046	1,232,309	530,659
8	Utility 8	134,048	0	93,675	40,373
9	Utility 9	697,262	550,453	146,809	0
9	Utility 9 - Washington	105,697	83,442	22,255	0
9	Utility 9 - Idaho	407,607	321,785	85,822	0
	Total	<u>7,684,628</u>	<u>5,532,726</u>	<u>1,580,870</u>	<u>571,032</u>
7	403X70 Utility 7	2,012	1,453	391	168
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,376</u>	<u>12,793</u>	<u>3,415</u>	<u>168</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 March 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	477,108	0	0	0	0	477,108	0	0	477,108	0	0	0
99		Utility 2	477,692	0	0	0	0	0	0	0	0	477,692	0	477,692
7		Utility 7	3,136,918	0	0	2,264,635	2,264,635	0	0	609,723	609,723	0	262,560	262,560
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	5,387,803	371,603	447,074	2,495,404	3,314,081	576,216	92,058	665,196	1,333,470	477,692	262,560	740,252
	390XXX	Structures & Improvements												
99		Utility 0	2,633,023	472,817	1,250,435	909,771	2,633,023	0	0	0	0	0	0	0
99		Utility 1	910,543	0	0	0	0	910,543	0	0	910,543	0	0	0
99		Utility 2	3,432,908	0	0	0	0	0	0	0	0	3,432,908	0	3,432,908
7		Utility 7	35,938,367	0	0	25,944,985	25,944,985	0	0	6,985,340	6,985,340	0	3,008,041	3,008,041
9		Utility 9 - Wa	1,627,960	1,285,193	0	0	1,285,193	342,767	0	0	342,767	0	0	0
9		Utility 9 - Idaho	4,385,648	0	3,462,250	0	3,462,250	0	923,398	0	923,398	0	0	0
9		Utility 9 - Allocated	4,010,132	0	0	3,165,799	3,165,799	0	0	844,333	844,333	0	0	0
		TOTAL ACCOUNT	52,938,581	1,758,010	4,712,685	30,020,555	36,491,250	1,253,310	923,398	7,829,673	10,006,381	3,432,908	3,008,041	6,440,949
	391XXX	Office Furniture & Equipment												
99		Utility 0	995,848	0	0	995,848	995,848	0	0	0	0	0	0	0
7		Utility 7	31,436,573	0	0	22,695,005	22,695,005	0	0	6,110,327	6,110,327	0	2,631,241	2,631,241
8		Utility 8	381,964	0	0	0	0	0	0	266,924	266,924	0	115,040	115,040
		TOTAL ACCOUNT	32,814,385	0	0	23,690,853	23,690,853	0	0	6,377,251	6,377,251	0	2,746,281	2,746,281
	392XXX	Transportation Equipment												
99		Utility 0	11,036,563	4,592,395	2,006,920	4,437,248	11,036,563	0	0	0	0	0	0	0
99		Utility 1	4,463,874	0	0	0	0	2,813,171	946,520	704,183	4,463,874	0	0	0
99		Utility 2	1,962,448	0	0	0	0	0	0	0	0	1,962,448	0	1,962,448
7		Utility 7	237,299	0	0	171,313	171,313	0	0	46,124	46,124	0	19,862	19,862
9		Utility 9 - Wa	897,433	708,478	0	0	708,478	188,955	0	0	188,955	0	0	0
9		Utility 9 - Idaho	557,623	0	440,215	0	440,215	0	117,408	0	117,408	0	0	0
9		Utility 9 - Allocated	774,289	0	0	611,262	611,262	0	0	163,027	163,027	0	0	0
		TOTAL ACCOUNT	19,929,529	5,300,873	2,447,135	5,219,823	12,967,831	3,002,126	1,063,928	913,334	4,979,388	1,962,448	19,862	1,982,310

COMMON GENERAL PLANT For Twelve Months Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-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 - Oregon	Allocated	Total	
	393000	Stores Equipment													
99		Utility 0	350,346	10,739	14,745	324,862	350,346	0	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	0	57,227
9		Utility 9 - Wa	139,604	110,210	0	0	110,210	29,394	0	0	29,394	0	0	0	0
9		Utility 9 - Idaho	213,060	0	168,200	0	168,200	0	44,860	0	44,860	0	0	0	0
9		Utility 9 - Allocated	766,467	0	0	605,087	605,087	0	0	161,380	161,380	0	0	0	0
		TOTAL ACCOUNT	1,610,975	120,949	182,945	929,949	1,233,843	113,665	44,860	161,380	319,905	57,227	0	57,227	
	394000	Tools, Shop, & Garage Equipment													
99		Utility 0	3,448,254	1,287,102	432,867	1,728,285	3,448,254	0	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	0
99		Utility 2	962,840	0	0	0	0	0	0	0	0	962,840	0	0	962,840
7		Utility 7	2,566,614	0	0	1,852,916	1,852,916	0	0	498,873	498,873	0	214,826	0	214,826
8		Utility 8	959,455	0	0	0	0	0	0	670,486	670,486	0	288,969	0	288,969
9		Utility 9 - Wa	43,863	34,628	0	0	34,628	9,235	0	0	9,235	0	0	0	0
9		Utility 9 - Idaho	9,519	0	7,515	0	7,515	0	2,004	0	2,004	0	0	0	0
9		Utility 9 - Allocated	305,700	0	0	241,335	241,335	0	0	64,365	64,365	0	0	0	0
		TOTAL ACCOUNT	10,165,839	1,321,730	440,382	3,822,536	5,584,648	998,419	456,706	1,659,432	3,114,557	962,840	503,795	1,466,635	
	395000	Laboratory Equipment													
99		Utility 0	1,463,567	214,701	140,119	1,108,747	1,463,567	0	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	0
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	0	273,708
7		Utility 7	354,926	0	0	256,232	256,232	0	0	68,987	68,987	0	29,707	0	29,707
8		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	0	2,566
9		Utility 9 - Wa	19,551	15,435	0	0	15,435	4,116	0	0	4,116	0	0	0	0
9		Utility 9 - Idaho	6,241	0	4,927	0	4,927	0	1,314	0	1,314	0	0	0	0
9		Utility 9 - Allocated	289,870	0	0	228,838	228,838	0	0	61,032	61,032	0	0	0	0
		TOTAL ACCOUNT	2,735,336	230,136	145,046	1,593,817	1,968,999	107,912	35,165	317,279	460,356	273,708	32,273	305,981	
	396XXX	Power Operated Equipment													
99		Utility 0	23,460,450	11,449,110	6,185,670	5,825,670	23,460,450	0	0	0	0	0	0	0	0
99		Utility 1	3,717,011	0	0	0	0	2,588,383	763,032	365,596	3,717,011	0	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	0	43,834
7		Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	0	46,373
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0	0
9		Utility 9 - Idaho	500,981	0	395,499	0	395,499	0	105,482	0	105,482	0	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0	0
		TOTAL ACCOUNT	29,600,018	12,013,653	6,581,169	6,706,102	25,300,924	2,738,949	868,514	601,424	4,208,887	43,834	46,373	90,207	

COMMON GENERAL PLANT For Twelve Months Ended March 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	38,395,330	5,558,643	2,063,272	30,773,415	38,395,330	0	0	0	0	0	0	0
	99	Utility 1	659,390	0	0	0	0	377,047	282,343	0	659,390	0	0	0
	99	Utility 2	515,749	0	0	0	0	0	0	0	0	515,749	0	515,749
	7	Utility 7	7,822,720	0	0	5,647,456	5,647,456	0	0	1,520,502	1,520,502	0	654,762	654,762
	8	Utility 8	927,128	0	0	0	0	0	0	647,896	647,896	0	279,232	279,232
	9	Utility 9 - Wa	455,962	359,959	0	0	359,959	96,003	0	0	96,003	0	0	0
	9	Utility 9 - Idaho	4,014,780	0	3,169,468	0	3,169,468	0	845,312	0	845,312	0	0	0
	9	Utility 9 - Allocated	7,315,936	0	0	5,775,566	5,775,566	0	0	1,540,370	1,540,370	0	0	0
		TOTAL ACCOUNT	60,106,995	5,918,602	5,232,740	42,196,437	53,347,779	473,050	1,127,655	3,708,768	5,309,473	515,749	933,994	1,449,743
	398000	Miscellaneous Equipment												
	99	Utility 0	5,878	0	2,299	3,579	5,878	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	506,880	1,829	4,734	361,889	368,452	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	215,796,341	27,037,385	20,193,910	117,037,365	164,268,660	9,264,135	4,612,933	22,330,191	36,207,259	7,726,406	7,594,016	15,320,422

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 March 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	39,259,194	39,259,194	0	0
99	108X06	Utility 1 - Allocated	621,265	0	621,265	0
99	108X06	Utility 1 - Washington	2,453,640	0	2,453,640	0
99	108X06	Utility 1 - Idaho	835,629	0	835,629	0
99	108X06	Utility 2	2,274,526	0	0	2,274,526
7	108X06	Utility 7	10,418,969	7,521,766	2,025,135	872,068
8	108X06	Utility 8	827,350	0	578,169	249,181
9	108X06	Utility 9	14,750,706	11,644,945	3,105,761	0
Total			71,441,279	58,425,905	9,619,599	3,395,775

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,826,423	5,826,423	0	0
99	108X07	Utility 1 - Allocated	174,581	0	174,581	0
99	108X07	Utility 1 - Washington	369,783	0	369,783	0
99	108X07	Utility 1 - Idaho	160,153	0	160,153	0
99	108X07	Utility 2	953,853	0	0	953,853
7	108X07	Utility 7	32,263	23,292	6,271	2,700
9	108X07	Utility 9	716,910	565,965	150,945	0
Total			8,233,966	6,415,680	861,733	956,553

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%

COMMON INTANGIBLE PLANT For Twelve Months Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-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	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	699,678	0	0	699,678	699,678	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	21,121,798	0	0	15,248,460	15,248,460	0	0	4,105,444	4,105,444	0	1,767,894	1,767,894
8		Utility 8	121,560	0	0	0	0	0	0	84,949	84,949	0	36,611	36,611
		TOTAL ACCOUNT	21,989,476	0	0	15,948,138	15,948,138	0	0	4,190,393	4,190,393	46,440	1,804,505	1,850,945
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	811,832	0	0	811,832	811,832	0	0	0	0	0	0	0
99		Utility 1	10,358	0	0	0	0	0	0	10,358	10,358	0	0	0
7		Utility 7	9,005,318	0	0	6,501,209	6,501,209	0	0	1,750,364	1,750,364	0	753,745	753,745
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		TOTAL ACCOUNT	10,425,188	0	0	7,313,041	7,313,041	0	0	2,178,393	2,178,393	0	933,754	933,754
	TOTAL		33,026,621	0	0	23,414,378	23,414,378	249,449	168,450	6,409,645	6,827,544	46,440	2,738,259	2,784,699

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 March 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	784,621	784,621	0	0
99		Utility 1	5,624	0	5,624	0
99		Utility 2 - Oregon	21,291	0	0	21,291
7		Utility 7	14,573,752	10,521,229	2,832,700	1,219,823
8		Utility 8	498,406	0	348,296	150,110
9		Utility 9	16,576	13,086	3,490	0
		Total	15,900,270	11,318,936	3,190,110	1,391,224
Accum Amort--Leasehold Improvements (111X50, 111X60)						
7		Utility 7	99,675	71,958	19,374	8,343
9		Utility 9	12,869	10,159	2,710	0
		Total	112,544	82,117	22,084	8,343

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 March 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	4,190,393	4,190,393	0	2,847,079	2,847,079	0	1,343,314	1,343,314
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,178,393	2,178,393	0	1,480,066	1,480,066	0	698,327	698,327
			0	6,368,786	6,368,786	0	4,327,145	4,327,145	0	2,041,641	2,041,641
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,190,110	3,190,110	0			0		
	404	Amortization Expense (404X30, X31, X32)		1,184,594	1,184,594	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,190,110	3,190,110	0	2,167,456	2,167,456	0	1,022,654	1,022,654
4	404	Amortization Expense (404X30, X31, X32)	0	1,184,594	1,184,594	0	804,849	804,849	0	379,745	379,745
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 March 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	-12,091,716	-8,729,373	-2,350,267	-1,012,077
9	282900	Utility 9	-1,631,320	-1,287,846	-343,474	0
		Total	<u>-13,723,036</u>	<u>-10,017,219</u>	<u>-2,693,741</u>	<u>-1,012,077</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%