

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 6/14/2010

GAS RATE OF RETURN For Twelve Months Ended April 30, 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	17,317,384	10,436,357	6,881,027
		Adjustments			
		Adjusted Gas Net Operating Income	17,317,384	10,436,357	6,881,027
G-APL		Gas Net Adjusted Rate Base	283,757,322	184,226,882	99,530,440
		RATE OF RETURN	6.103%	5.665%	6.913%

GAS ALLOCATION PERCENTAGES		Report ID:						
For Twelve Months Ended April 30, 2010		G-ALL-12A						
Average of Monthly Averages Basis								
Basis	Ref	Description		System	Washington	Idaho		
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%		
		Number of Customers	4/30/2010	219,924	146,220	73,704		
2		Percent		100.000%	66.487%	33.513%		
	G-OPS	Direct Distribution Operating Expense		9,143,188	6,144,730	2,998,458		
3		Percent		100.000%	67.206%	32.794%		
		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%		
		Total Four Factor Allocators		400.000%	271.774%	128.226%		
4		Percent		100.000%	67.943%	32.057%		
		Underground Storage & Dist Plant						
				System	Washington	Idaho		
	G-PLT	Underground Storage		30,784,651	21,533,864	9,250,787		
	G-PLT	Distribution		405,941,953	261,091,286	144,850,667		
		Total Underground Storage/Dist Plant		436,726,604	282,625,150	154,101,454		
5		Percent		100.000%	64.714%	35.286%		
	Input	Actual Therms Purchased	4/30/2010	242,118,386	168,814,887	73,303,499		
6		Percent		100.000%	69.724%	30.276%		

GAS ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 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%
	Average (CD AA)		100.000%	72.193%	19.437%	8.370%

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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%
	Average (GD AA)		100.000%	0.000%	69.882%	30.118%

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GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended April 30, 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
REVENUES											
SALES OF GAS:											
99	480000	Residential	139,585,207	0	139,585,207	96,251,443	0	96,251,443	43,333,764	0	43,333,764
99	4812XX	Commercial - Firm & Interruptible	72,879,224	0	72,879,224	51,082,596	0	51,082,596	21,796,628	0	21,796,628
99	4813XX	Industrial-Firm	3,571,602	0	3,571,602	2,448,628	0	2,448,628	1,122,974	0	1,122,974
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-2,121,632	0	-2,121,632	-1,553,482	0	-1,553,482	-568,150	0	-568,150
99	484000	Interdepartmental Revenue	309,930	0	309,930	271,720	0	271,720	38,210	0	38,210
TOTAL SALES TO ULTIMATE CUSTOMERS			214,224,331	0	214,224,331	148,500,905	0	148,500,905	65,723,426	0	65,723,426
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	132,612,615	0	132,612,615	91,399,743	0	91,399,743	41,212,872	0	41,212,872
99	488000	Miscellaneous Service Revenues	34,491	0	34,491	19,047	0	19,047	15,444	0	15,444
99	489300	Transportation For Others	3,781,607	0	3,781,607	3,321,460	0	3,321,460	460,147	0	460,147
99	493000	Rent from Gas Property	5,831	0	5,831	5,831	0	5,831	0	0	0
4	495000	Other Gas Revenues	8,582,595	74,367	8,656,962	5,948,569	50,527	5,999,096	2,634,026	23,840	2,657,866
TOTAL OTHER OPERATING REVENUES			145,017,139	74,367	145,091,506	100,694,650	50,527	100,745,177	44,322,489	23,840	44,346,329
TOTAL GAS REVENUES			359,241,470	74,367	359,315,837	249,195,555	50,527	249,246,082	110,045,915	23,840	110,069,755
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	265,099,679	0	265,099,679	183,692,402	0	183,692,402	81,407,277	0	81,407,277
6	808XXX	Net Natural Gas Storage Transactions	-2,596,997	0	-2,596,997	-1,742,191	0	-1,742,191	-854,806	0	-854,806
6	811000	Gas Used for Products Extraction	-835,841	0	-835,841	-580,385	0	-580,385	-255,456	0	-255,456
10	813000	Other Gas Expenses	0	1,225,975	1,225,975	0	817,198	817,198	0	408,777	408,777
TOTAL PRODUCTION EXPENSES			261,666,841	1,225,975	262,892,816	181,369,826	817,198	182,187,024	80,297,015	408,777	80,705,792
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	614	614	0	429	429	0	185	185
1	824000	Other Expenses	0	247,326	247,326	0	173,005	173,005	0	74,321	74,321
1	837000	Other Equipment	0	263,983	263,983	0	184,656	184,656	0	79,327	79,327
TOTAL UNDERGROUND STORAGE OP. EXP			0	511,923	511,923	0	358,090	358,090	0	153,833	153,833
G-ADP		Depreciation Expense	0	540,087	540,087	0	377,791	377,791	0	162,296	162,296
1	404X40	Amortization Expense	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	162,873	162,873	0	113,930	113,930	0	48,943	48,943
TOTAL UNDERGROUND STORAGE EXP			0	1,215,110	1,215,110	0	849,970	849,970	0	365,140	365,140

GAS OPERATING STATEMENT For Twelve Months Ended April 30, 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	189,687	428,968	618,655	135,599	288,292	423,891	54,088	140,676	194,764
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,933,757	113,326	2,047,083	1,325,521	76,162	1,401,683	608,236	37,164	645,400
3	875000	Measuring & Reg Sta Exp-General	95,701	0	95,701	55,062	0	55,062	40,639	0	40,639
3	876000	Measuring & Reg Sta Exp-Industrial	8,992	0	8,992	4,815	0	4,815	4,177	0	4,177
3	877000	Measuring & Reg Sta Exp-City Gate	194,243	0	194,243	77,374	0	77,374	116,869	0	116,869
3	878000	Meter & House Regulator Expenses	1,022,488	0	1,022,488	777,102	0	777,102	245,386	0	245,386
3	879000	Customer Installation Expenses	1,363,517	80,640	1,444,157	738,749	54,195	792,944	624,768	26,445	651,213
3	880000	Other Expenses	1,096,193	703,123	1,799,316	778,759	472,541	1,251,300	317,434	230,582	548,016
3	881000	Rents	120	21,439	21,559	120	14,408	14,528	0	7,031	7,031
MAINTENANCE											
3	885000	Supervision & Engineering	138,573	725	139,298	65,787	487	66,274	72,786	238	73,024
3	887000	Mains	1,385,117	1,463	1,386,580	978,226	983	979,209	406,891	480	407,371
3	889000	Measuring & Reg Sta Exp-General	239,978	26	240,004	143,498	17	143,515	96,480	9	96,489
3	890000	Measuring & Reg Sta Exp-Industrial	213,046	60,810	273,856	120,810	40,868	161,678	92,236	19,942	112,178
3	891000	Measuring & Reg Sta Exp-City Gate	76,242	0	76,242	38,491	0	38,491	37,751	0	37,751
3	892000	Services	621,968	190,470	812,438	433,931	128,007	561,938	188,037	62,463	250,500
3	893000	Meters & House Regulators	559,379	578,338	1,137,717	467,396	388,678	856,074	91,983	189,660	281,643
3	894000	Other Equipment	4,187	97,173	101,360	3,490	65,306	68,796	697	31,867	32,564
TOTAL DISTRIBUTION OPERATING EXP			9,143,188	2,276,501	11,419,689	6,144,730	1,529,944	7,674,674	2,998,458	746,557	3,745,015
G-ADP	Depreciation		9,492,462	62,489	9,554,951	6,141,923	43,570	6,185,493	3,350,539	18,919	3,369,458
G-OTX	Taxes Other Than FIT		14,103,371	0	14,103,371	12,322,942	0	12,322,942	1,780,429	0	1,780,429
TOTAL DISTRIBUTION EXPENSES			32,739,021	2,338,990	35,078,011	24,609,595	1,573,514	26,183,109	8,129,426	765,476	8,894,902
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	382,313	382,313	0	254,188	254,188	0	128,125	128,125
2	902000	Meter Reading Expenses	1,490,622	78,907	1,569,529	1,339,294	52,463	1,391,757	151,328	26,444	177,772
G-903	903XXX	Customer Records & Collection Expenses	967,901	3,752,433	4,720,334	691,831	2,493,470	3,185,301	276,070	1,258,963	1,535,033
2	904000	Uncollectible Accounts	0	1,903,170	1,903,170	0	1,265,361	1,265,361	0	637,809	637,809
2	905000	Misc Customer Accounts	0	147,991	147,991	0	98,395	98,395	0	49,596	49,596
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,458,523	6,264,814	8,723,337	2,031,125	4,163,877	6,195,002	427,398	2,100,937	2,528,335
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	9,716,557	352,140	10,068,697	7,345,708	234,127	7,579,835	2,370,849	118,013	2,488,862
2	909000	Advertising	0	102,358	102,358	0	68,055	68,055	0	34,303	34,303
2	910000	Misc Customer Service & Info Exp	0	99,106	99,106	0	65,893	65,893	0	33,213	33,213
TOTAL CUSTOMER SERVICE & INFO EXP			9,716,557	553,604	10,270,161	7,345,708	368,075	7,713,783	2,370,849	185,529	2,556,378

GAS OPERATING STATEMENT For Twelve Months Ended April 30, 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	329,349	329,349	0	218,974	218,974	0	110,375	110,375
2	913000	Advertising	0	62,596	62,596	0	41,618	41,618	0	20,978	20,978
2	916000	Miscellaneous Sales Expenses	132,798	30,890	163,688	124,580	20,538	145,118	8,218	10,352	18,570
TOTAL SALES EXPENSES			132,798	422,835	555,633	124,580	281,130	405,710	8,218	141,705	149,923
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	29,859	5,423,949	5,453,808	5,958	3,685,194	3,691,152	23,901	1,738,755	1,762,656
4	921000	Office Supplies & Expenses	107	1,015,637	1,015,744	91	690,054	690,145	16	325,583	325,599
4	922000	Admin. Expenses Transferred - Credit	0	-33,853	-33,853	0	-23,001	-23,001	0	-10,852	-10,852
4	923000	Outside Services Employed	0	2,947,846	2,947,846	0	2,002,855	2,002,855	0	944,991	944,991
4	924000	Property Insurance Premium	0	300,449	300,449	0	204,134	204,134	0	96,315	96,315
4	925XXX	Injuries and Damages	0	768,260	768,260	0	521,979	521,979	0	246,281	246,281
4	926XXX	Employee Pensions and Benefits	56,064	143,906	199,970	56,064	97,774	153,838	0	46,132	46,132
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	896,679	243,311	1,139,990	659,103	165,313	824,416	237,576	77,998	315,574
4	930000	Miscellaneous General Expenses	74,985	884,356	959,341	67,833	600,858	668,691	7,152	283,498	290,650
4	931000	Rents	19,601	98,196	117,797	18,850	66,717	85,567	751	31,479	32,230
4	935000	Maintenance of General Plant	198,560	1,439,296	1,637,856	115,237	977,901	1,093,138	83,323	461,395	544,718
TOTAL ADMIN & GEN OPERATING EXP			1,275,855	13,231,353	14,507,208	923,136	8,989,778	9,912,914	352,719	4,241,575	4,594,294
G-ADP		Depreciation	755,439	1,111,808	1,867,247	506,412	755,396	1,261,808	249,027	356,412	605,439
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	1,198,576	1,198,576	0	814,348	814,348	0	384,228	384,228
99	404X30	Amortization - Intangible Distribution Plant	8,977	0	8,977	5,153	0	5,153	3,824	0	3,824
99	407X28	Amortization - Decoupling Revenue	-226,501	0	-226,501	-226,501	0	-226,501	0	0	0
99	407329	Decoupling Surcharge	563,274	0	563,274	563,274	0	563,274	0	0	0
G-OTX		Taxes Other than FIT	0	30,292	30,292	0	20,581	20,581	0	9,711	9,711
TOTAL ADMIN & GENERAL EXPENSES			2,377,044	15,574,032	17,951,076	1,771,474	10,581,464	12,352,938	605,570	4,992,568	5,598,138
TOTAL EXPENSES BEFORE FIT			309,090,784	27,595,360	336,686,144	217,252,308	18,635,228	235,887,536	91,838,476	8,960,132	100,798,608
NET OPERATING INCOME BEFORE FIT					22,629,693			13,358,546			9,271,147
G-FIT		FEDERAL INCOME TAX			-5,479,477			-4,351,586			-1,127,891
G-FIT		DEFERRED FEDERAL INCOME TAX			10,840,070			7,303,735			3,536,335
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-48,284			-29,960			-18,324
GAS NET OPERATING INCOME					17,317,384			10,436,357			6,881,027

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.487%	33.513%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.206%	32.794%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.724%	30.276%
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 April 30, 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	-32,859,991	0	-32,859,991	-22,927,228	0	-22,927,228	-9,932,763	0	-9,932,763
99	805120	Gas Expense - Rate Deferrals	23,239,044	0	23,239,044	15,986,901	0	15,986,901	7,252,143	0	7,252,143
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	234,195,348	0	234,195,348	162,224,656	0	162,224,656	71,970,692	0	71,970,692
1	804001	Pipeline Demand Costs	24,702,370	0	24,702,370	17,390,160	0	17,390,160	7,312,210	0	7,312,210
99	804010	Gas Costs - Fixed Hedge	-182,815	0	-182,815	-121,310	0	-121,310	-61,505	0	-61,505
99	804014	GTI Contributions	81,976	0	81,976	43,103	0	43,103	38,873	0	38,873
99	804017	Transaction Fees	83,635	0	83,635	57,673	0	57,673	25,962	0	25,962
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	3,998,726	0	3,998,726	2,774,158	0	2,774,158	1,224,568	0	1,224,568
6	804700	Off System Gas Purchases - Bookout	11,841,386	0	11,841,386	8,264,289	0	8,264,289	3,577,097	0	3,577,097
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			265,099,679	0	265,099,679	183,692,402	0	183,692,402	81,407,277	0	81,407,277

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	69.724%	30.276%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 6/14/2010

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended April 30, 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	967,901	3,672,483	4,640,384	691,831	2,441,724	3,133,555	276,070	1,230,759	1,506,829
12	903920	Accts Rec Sold - Program Fees	0	78,288	78,288	0	50,670	50,670	0	27,618	27,618
12	903930	Accts Rec Sold - Maturity Yield Fees	0	1,662	1,662	0	1,076	1,076	0	586	586
Total Account 903			967,901	3,752,433	4,720,334	691,831	2,493,470	3,185,301	276,070	1,258,963	1,535,033

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.487%	33.513%
G-ALL	12	Net Gas Plant	100.000%	64.722%	35.278%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended April 30, 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	11,045	352,140	363,185	11,045	234,127	245,172	0	118,013	118,013
99	908600	Customer Service & Info Expense	8,671,839	0	8,671,839	6,467,896	0	6,467,896	2,203,943	0	2,203,943
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	410,357	0	410,357	344,595	0	344,595	65,762	0	65,762
99	908990	DSM Amortization	388,923	0	388,923	287,779	0	287,779	101,144	0	101,144
Total Account 908			<u>9,716,557</u>	<u>352,140</u>	<u>10,068,697</u>	<u>7,345,708</u>	<u>234,127</u>	<u>7,579,835</u>	<u>2,370,849</u>	<u>118,013</u>	<u>2,488,862</u>

ALLOCATION RATIOS:

G-ALL 2 Number of Customers
G-ALL 99 Not Allocated

100.000%

66.487%

33.513%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended April 30, 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	359,315,837	249,246,082	110,069,755		
G-OPS	Operating & Maintenance Expense	308,880,767	214,447,197	94,433,570		
G-OPS	Book Depreciation & Amortization	13,508,841	8,982,886	4,525,955		
G-OTX	Taxes Other than FIT	14,296,536	12,457,453	1,839,083		
	Net Operating Income Before FIT	22,629,693	13,358,546	9,271,147		
	Less: Interest Expense	9,760,080	6,475,575	3,284,505		
G-SCM	Add: Schedule M Additions	6,095,144	3,332,516	2,762,628		
G-SCM	Less: Schedule M Deductions	34,620,406	22,648,591	11,971,815		
	Taxable Net Operating Income	-15,655,649	-12,433,104	-3,222,545		
	Percent	35%	35%	35%		
	Total Federal Income Tax	-5,479,477	-4,351,586	-1,127,891		
G-DTE	Deferred FIT	10,840,070	7,303,735	3,536,335		
99	411400 Amortized Investment Tax Credit	-48,284	-29,960	-18,324		
	Total FIT/Deferred FIT & ITC	5,312,309	2,922,189	2,390,120		
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	

GAS SCHEDULE M ITEMS For Twelve Months Ended April 30, 2010 Average of Monthly Averages Basis	Report ID: G-SCM-12A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	10,256,878	2,915,190	13,172,068	6,653,488	1,992,625	8,646,113	3,603,390	922,565	4,525,955
12	997001	Contributions In Aid of Construction	0	215,511	215,511	0	139,483	139,483	0	76,028	76,028
2	997002	Injuries and Damages	0	-136,000	-136,000	0	-90,422	-90,422	0	-45,578	-45,578
12	997003	Salvage	0	-146,408	-146,408	0	-94,758	-94,758	0	-51,650	-51,650
4	997005	FAS106 Current Retiree Medical Accrual	0	-32,589	-32,589	0	-22,142	-22,142	0	-10,447	-10,447
6	997008	DSM Book Amortization	0	388,923	388,923	0	271,173	271,173	0	117,750	117,750
99	997010	Deferred Gas Credit and Refunds	-9,620,211	0	-9,620,211	-6,940,456	0	-6,940,456	-2,679,755	0	-2,679,755
4	997015	Airplane Lease Payments	0	61,371	61,371	0	41,697	41,697	0	19,674	19,674
12	997016	1992 Redemptions	0	316,451	316,451	0	204,813	204,813	0	111,638	111,638
4	997020	FAS87 Current Pension Accrual	0	270,897	270,897	0	184,056	184,056	0	86,841	86,841
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	336,038	0	336,038	336,038	0	336,038	0	0	0
12	997032	Interest Rate Swaps	0	336,377	336,377	0	217,710	217,710	0	118,667	118,667
99	997033	DSM Tariff Rider	-1,357,460	0	-1,357,460	-1,210,000	0	-1,210,000	-147,460	0	-147,460
4	997033	DSM Tariff Rider	0	330	330	0	224	224	0	106	106
1	997055	Deferred Gas Exchange	0	478,281	478,281	0	334,558	334,558	0	143,723	143,723
99	997065	Amortization of Unbilled Revenue Add-Ins	410,357	0	410,357	344,595	0	344,595	65,762	0	65,762
4	997066	Miscellaneous Schedule M Additions	0	1,345,647	1,345,647	0	914,273	914,273	0	431,374	431,374
TOTAL SCHEDULE M ADDITIONS			81,163	6,013,981	6,095,144	-760,774	4,093,290	3,332,516	841,937	1,920,691	2,762,628
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	34,555,042	34,555,042	0	22,604,181	22,604,181	0	11,950,861	11,950,861
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	34,620,406	34,620,406	0	22,648,591	22,648,591	0	11,971,815	11,971,815

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.487%	33.513%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.206%	32.794%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.724%	30.276%
G-ALL	11	Book Depreciation	100.000%	65.415%	34.585%
G-ALL	12	Net Gas Plant	100.000%	64.722%	35.278%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended April 30, 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	7,691,751	4,989,177	2,702,574
99	410100	Deferred Federal Income Tax Exp	3,569,002	2,614,877	954,125
		SUBTOTAL	<u>11,260,753</u>	<u>7,604,054</u>	<u>3,656,699</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-277,058	-179,711	-97,347
99	411100	Deferred Federal Income Tax Exp	-143,625	-120,608	-23,017
		SUBTOTAL	<u>-420,683</u>	<u>-300,319</u>	<u>-120,364</u>
		Total Deferred Federal Income Tax Expense	<u>10,840,070</u>	<u>7,303,735</u>	<u>3,536,335</u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	64.864%	35.136%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended April 30, 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	283,757,322	184,226,882	99,530,440
	Interest Deduction for FIT Calculation	9,760,080	6,475,575	3,284,505
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 April 30, 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	162,873	162,873	0	113,930	113,930	0	48,943	48,943
		DISTRIBUTION									
99	408110	State Excise Tax	5,640,823	0	5,640,823	5,640,823	0	5,640,823	0	0	0
99	408120	Municipal Occupation & License Tax	6,567,781	0	6,567,781	5,384,427	0	5,384,427	1,183,354	0	1,183,354
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	2,001,000	0	2,001,000	1,297,692	0	1,297,692	703,308	0	703,308
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-106,233	0	-106,233	0	0	0	-106,233	0	-106,233
		TOTAL	14,103,371	0	14,103,371	12,322,942	0	12,322,942	1,780,429	0	1,780,429
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	30,292	30,292	0	20,581	20,581	0	9,711	9,711
		TOTAL TAXES OTHER THAN FIT	14,103,371	193,165	14,296,536	12,322,942	134,511	12,457,453	1,780,429	58,654	1,839,083

	Plant	Percent	Tax	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
				Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL	Underground Storage		33,491,805		162,873	33,491,805	11.021%	162,873	0	0.000%	0	
G-ALL	Distribution		412,311,125		2,001,000	266,845,782	87.810%	1,297,692	145,465,343	98.183%	703,308	
G-ALL	General		6,243,298		30,292	3,550,811	1.169%	17,276	2,692,487	1.817%	13,016	
	TOTAL		452,046,228		2,194,165	303,888,398	100.000%	1,477,841	148,157,830	100.000%	716,324	

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 April 30, 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)	441,514	40,859	482,373	273,064	27,761	300,825	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	4,340,184	4,340,184	0	2,948,851	2,948,851	0	1,391,333	1,391,333
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,191,631	2,191,631	0	1,489,060	1,489,060	0	702,571	702,571
TOTAL INTANGIBLE PLANT--SOFTWARE			441,514	6,572,674	7,014,188	273,064	4,465,672	4,738,736	168,450	2,107,002	2,275,452
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	488,642	488,642	0	341,805	341,805	0	146,837	146,837
1	351XXX	Structures & Improvements	0	1,258,076	1,258,076	0	880,024	880,024	0	378,052	378,052
1	352XXX	Wells	0	14,337,991	14,337,991	0	10,029,425	10,029,425	0	4,308,566	4,308,566
1	353000	Lines	0	1,041,179	1,041,179	0	728,305	728,305	0	312,874	312,874
1	354000	Compressor Station Equipment	0	11,448,390	11,448,390	0	8,008,149	8,008,149	0	3,440,241	3,440,241
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	415,841	415,841	0	290,881	290,881	0	124,960	124,960
1	357000	Other Equipment	0	1,620,748	1,620,748	0	1,133,713	1,133,713	0	487,035	487,035
TOTAL UNDERGROUND STORAGE PLANT			0	30,784,651	30,784,651	0	21,533,864	21,533,864	0	9,250,787	9,250,787
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	64,004	0	64,004	869	0	869	63,135	0	63,135
6	375000	Structures & Improvements	596,214	22,254	618,468	429,809	15,516	445,325	166,405	6,738	173,143
6	376000	Mains	201,189,112	2,512,521	203,701,633	127,407,042	1,751,830	129,158,872	73,782,070	760,691	74,542,761
6	378000	Measuring & Reg Station Equip-General	4,360,855	57,440	4,418,295	2,743,237	40,049	2,783,286	1,617,618	17,391	1,635,009
6	379000	Measuring & Reg Station Equip-City Gate	6,069,019	60,967	6,129,986	1,900,952	42,509	1,943,461	4,168,067	18,458	4,186,525
6	380000	Services	132,076,296	0	132,076,296	87,069,546	0	87,069,546	45,006,750	0	45,006,750
6	381000	Meters	56,243,468	0	56,243,468	37,623,542	0	37,623,542	18,619,926	0	18,619,926
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	2,604,833	0	2,604,833	2,006,085	0	2,006,085	598,748	0	598,748
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			403,288,771	2,653,182	405,941,953	259,241,382	1,849,904	261,091,286	144,047,389	803,278	144,850,667
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,313	692,498	1,360,811	576,255	470,504	1,046,759	92,058	221,994	314,052
4	390XXX	Structures & Improvements	2,187,576	7,957,983	10,145,559	1,262,222	5,406,892	6,669,114	925,354	2,551,091	3,476,445
4	391XXX	Office Furniture & Equipment	0	6,494,618	6,494,618	0	4,412,638	4,412,638	0	2,081,980	2,081,980
4	392XXX	Transportation Equipment	4,095,243	947,465	5,042,708	3,021,474	643,736	3,665,210	1,073,769	303,729	1,377,498
4	393000	Stores Equipment	158,784	168,317	327,101	113,924	114,360	228,284	44,860	53,957	98,817
4	394000	Tools, Shop & Garage Equipment	1,455,125	1,694,922	3,150,047	998,419	1,151,581	2,150,000	456,706	543,341	1,000,047
4	395000	Laboratory Equipment	143,077	317,407	460,484	107,912	215,656	323,568	35,165	101,751	136,916
4	396XXX	Power Operated Equipment	3,608,654	596,327	4,204,981	2,738,949	405,162	3,144,111	869,705	191,165	1,060,870

GAS UTILITY PLANT For Twelve Months Ended April 30, 2010 Average of Monthly Averages Basis			Report ID: G-PLT-12A			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
4	397XXX	Communications Equipment	1,609,174	3,727,560	5,336,734	477,914	2,532,616	3,010,530	1,131,260	1,194,944	2,326,204			
4	398000	Miscellaneous Equipment	1,137	96,454	97,591	488	65,534	66,022	649	30,920	31,569			
		TOTAL GENERAL PLANT	13,927,083	22,693,551	36,620,634	9,297,557	15,418,679	24,716,236	4,629,526	7,274,872	11,904,398			
		TOTAL PLANT IN SERVICE	417,657,368	62,704,058	480,361,426	268,812,003	43,268,119	312,080,122	148,845,365	19,435,939	168,281,304			
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0			
		GROSS GAS PLANT	417,657,368	62,704,058	480,361,426	268,812,003	43,268,119	312,080,122	148,845,365	19,435,939	168,281,304			
		ACCUMULATED DEPRECIATION												
G-ADP	1119.X1	Underground Storage	0	11,246,867	11,246,867	0	7,867,183	7,867,183	0	3,379,684	3,379,684			
G-ADP	1119.X5	Distribution	131,940,371	868,570	132,808,941	85,369,587	605,602	85,975,189	46,570,784	262,968	46,833,752			
G-ADP	1119.X6	General Plant - Non-Transportation	5,249,341	4,454,790	9,704,131	3,675,967	3,026,718	6,702,685	1,573,374	1,428,072	3,001,446			
G-ADP	1119.X7	General Plant - Transportation	812,415	63,105	875,520	576,800	42,875	619,675	235,615	20,230	255,845			
		TOTAL ACCUMULATED DEPRECIATION	138,002,127	16,633,332	154,635,459	89,622,354	11,542,378	101,164,732	48,379,773	5,090,954	53,470,727			
		ACCUMULATED AMORTIZATION												
G-CAM		Intangible Plant--Software	0	3,289,409	3,289,409	0	2,234,923	2,234,923	0	1,054,486	1,054,486			
99	111X30	Intangible Plant--Distribution Plant	67,426	0	67,426	36,693	0	36,693	30,733	0	30,733			
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	22,251	22,251	0	15,118	15,118	0	7,133	7,133			
		TOTAL ACCUMULATED AMORTIZATION	67,426	3,311,660	3,379,086	36,693	2,250,041	2,286,734	30,733	1,061,619	1,092,352			
		NET GAS UTILITY PLANT	279,587,815	42,759,066	322,346,881	179,152,956	29,475,700	208,628,656	100,434,859	13,283,366	113,718,225			

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%	69.724%	30.276%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended April 30, 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	279,587,815	42,759,066	322,346,881	179,152,956	29,475,700	208,628,656	100,434,859	13,283,366	113,718,225
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,761,673	-2,761,673	0	-1,787,410	-1,787,410	0	-974,263	-974,263
12	282900	Deferred F.I.T. - Plant In Service	0	-47,341,864	-47,341,864	0	-30,640,601	-30,640,601	0	-16,701,263	-16,701,263
12	190180	FAS 109 ITC	0	179,202	179,202	0	115,983	115,983	0	63,219	63,219
12	283850	Gas portion of Bond Redemptions	0	-739,992	-739,992	0	-478,938	-478,938	0	-261,054	-261,054
4	190850	Gain on Sale of General Office Bldg--GAS	0	49,582	49,582	0	33,687	33,687	0	15,895	15,895
99	190610	Contrib in Aid of Construction	729,669	0	729,669	513,695	0	513,695	215,974	0	215,974
		TOTAL ACCUM DEFERRED INCOME TAX	729,669	-50,614,745	-49,885,076	513,695	-32,757,279	-32,243,584	215,974	-17,857,466	-17,641,492
		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	11,081,007	11,081,007	0	7,751,164	7,751,164	0	3,329,843	3,329,843
99	186710	DSM Programs	356,132	0	356,132	186,868	0	186,868	169,264	0	169,264
4	253850	Gain on Sale of General Office Building	0	-141,622	-141,622	0	-96,222	-96,222	0	-45,400	-45,400
		TOTAL OTHER ADJUSTMENTS	356,132	10,939,385	11,295,517	186,868	7,654,942	7,841,810	169,264	3,284,443	3,453,707
		NET RATE BASE	280,673,616	3,083,706	283,757,322	179,853,519	4,373,363	184,226,882	100,820,097	-1,289,657	99,530,440

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%	64.722%	35.278%
G-ALL	13	Net Gas General Plant	100.000%	66.794%	33.206%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended April 30, 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	30,784,651	30,784,651	0	21,533,864	21,533,864	0	9,250,787	9,250,787
G-PLT	350XXX	Less: Land and Land Rights	0	488,642	488,642	0	341,805	341,805	0	146,837	146,837
		Depreciable Underground Storage Plant	0	30,296,009	30,296,009	0	21,192,059	21,192,059	0	9,103,950	9,103,950
		Percentage		100.000%	100.000%		0.000%			0.000%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,246,867	11,246,867	0			0		
	403X80	Depreciation Expense - JP		540,087	540,087	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,246,867	11,246,867	0	7,867,183	7,867,183	0	3,379,684	3,379,684
1	403X80	Depreciation Expense - JP	0	540,087	540,087	0	377,791	377,791	0	162,296	162,296
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	403,288,771	2,653,182	405,941,953	259,241,382	1,849,904	261,091,286	144,047,389	803,278	144,850,667
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	403,203,801	2,653,182	405,856,983	259,181,082	1,849,904	261,030,986	144,022,719	803,278	144,825,997
		Percentage		0.654%	100.000%		64.280%			35.066%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		868,570	132,808,941	85,369,587			46,570,784		
	403X50	Depreciation Expense		62,489	9,554,951	6,141,923			3,350,539		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	131,940,371	868,570	132,808,941	85,369,587	605,602	85,975,189	46,570,784	262,968	46,833,752
6	403X50	Depreciation Expense	9,492,462	62,489	9,554,951	6,141,923	43,570	6,185,493	3,350,539	18,919	3,369,458
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	13,927,083	22,693,551	36,620,634	9,297,557	15,418,679	24,716,236	4,629,526	7,274,872	11,904,398
G-PLT	389XXX	Less: Land and Land Rights	668,313	692,498	1,360,811	576,255	470,504	1,046,759	92,058	221,994	314,052
G-PLT	392XXX	Less: Transportation	4,095,243	947,465	5,042,708	3,021,474	643,736	3,665,210	1,073,769	303,729	1,377,498
		Depreciable Non-Transport Genl Plant	9,163,527	21,053,588	30,217,115	5,699,828	14,304,439	20,004,267	3,463,699	6,749,149	10,212,848
		Percentage		69.674%	100.000%		18.863%			11.463%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended April 30, 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		4,454,790	6,393,762	1,206,055			732,917		
	108X06	Accum Depr--Gas General Plant - Direct	3,310,369		3,310,369	2,469,912			840,457		
	403X60	Depreciation Expense		1,106,346	1,587,889	299,524			182,020		
	403X60	Depreciation Expense (Direct)	250,286		250,286	189,469			60,817		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	5,249,341	4,454,790	9,704,131	3,675,967	3,026,718	6,702,685	1,573,374	1,428,072	3,001,446
4	403X60	Depreciation Expense	731,830	1,106,346	1,838,176	488,993	751,685	1,240,678	242,837	354,661	597,498
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	4,095,243	947,465	5,042,708	3,021,474	643,736	3,665,210	1,073,769	303,729	1,377,498
		Percentage		18.789%	100.000%	59.918%			21.293%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		63,105	335,859	201,240			71,514		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	539,661		539,661	375,560			164,101		
	403X70	Depreciation Expense		5,462	29,071	17,419			6,190		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	812,415	63,105	875,520	576,800	42,875	619,675	235,615	20,230	255,845
4	403X70	Depreciation Expense	23,609	5,462	29,071	17,419	3,711	21,130	6,190	1,751	7,941
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%			69.724%			30.276%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended April 30, 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	4,370,542	3,155,225	849,502
8			Utility 8	32,731	0	22,873
9			Utility 9	9,703	7,660	2,043
		TOTAL		4,412,976	3,162,885	874,418
7	404X32	PC Software	Utility 7	1,347,710	972,952	261,954
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		1,433,483	972,952	321,894
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		5,856,762	4,143,275	1,198,315

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 April 30, 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	6,420,912	4,635,449	1,248,033	537,430
8	Utility 8	134,869	0	94,249	40,620
9	Utility 9	700,333	552,878	147,455	0
9	Utility 9 - Washington	105,902	83,604	22,298	0
9	Utility 9 - Idaho	409,185	323,031	86,154	0
	Total	<u>7,771,201</u>	<u>5,594,962</u>	<u>1,598,189</u>	<u>578,050</u>
7	403X70 Utility 7	2,109	1,523	410	177
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,473</u>	<u>12,863</u>	<u>3,434</u>	<u>177</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 April 30, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
			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	477,147	0	0	0	0	477,147	0	0	477,147	0	0	0
99		Utility 2	477,056	0	0	0	0	0	0	0	0	477,056	0	477,056
7		Utility 7	3,277,385	0	0	2,366,043	2,366,043	0	0	637,025	637,025	0	274,317	274,317
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	5,527,673	371,603	447,074	2,596,812	3,415,489	576,255	92,058	692,498	1,360,811	477,056	274,317	751,373
	390XXX	Structures & Improvements												
99		Utility 0	2,743,233	477,236	1,273,741	992,256	2,743,233	0	0	0	0	0	0	0
99		Utility 1	918,048	0	0	0	0	918,048	0	0	918,048	0	0	0
99		Utility 2	3,425,130	0	0	0	0	0	0	0	0	3,425,130	0	3,425,130
7		Utility 7	36,494,902	0	0	26,346,765	26,346,765	0	0	7,093,514	7,093,514	0	3,054,623	3,054,623
9		Utility 9 - Wa	1,634,642	1,290,468	0	0	1,290,468	344,174	0	0	344,174	0	0	0
9		Utility 9 - Idaho	4,394,938	0	3,469,584	0	3,469,584	0	925,354	0	925,354	0	0	0
9		Utility 9 - Allocated	4,105,766	0	0	3,241,297	3,241,297	0	0	864,469	864,469	0	0	0
		TOTAL ACCOUNT	53,716,659	1,767,704	4,743,325	30,580,318	37,091,347	1,262,222	925,354	7,957,983	10,145,559	3,425,130	3,054,623	6,479,753
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,038,714	0	0	1,038,714	1,038,714	0	0	0	0	0	0	0
7		Utility 7	32,037,762	0	0	23,129,022	23,129,022	0	0	6,227,180	6,227,180	0	2,681,561	2,681,561
8		Utility 8	382,699	0	0	0	0	0	0	267,438	267,438	0	115,261	115,261
		TOTAL ACCOUNT	33,459,175	0	0	24,167,736	24,167,736	0	0	6,494,618	6,494,618	0	2,796,822	2,796,822
	392XXX	Transportation Equipment												
99		Utility 0	11,320,113	4,734,073	2,069,312	4,516,728	11,320,113	0	0	0	0	0	0	0
99		Utility 1	4,504,387	0	0	0	0	2,823,996	952,444	727,947	4,504,387	0	0	0
99		Utility 2	1,967,830	0	0	0	0	0	0	0	0	1,967,830	0	1,967,830
7		Utility 7	268,351	0	0	193,731	193,731	0	0	52,159	52,159	0	22,461	22,461
9		Utility 9 - Wa	937,914	740,436	0	0	740,436	197,478	0	0	197,478	0	0	0
9		Utility 9 - Idaho	576,229	0	454,904	0	454,904	0	121,325	0	121,325	0	0	0
9		Utility 9 - Allocated	794,866	0	0	627,507	627,507	0	0	167,359	167,359	0	0	0
		TOTAL ACCOUNT	20,369,690	5,474,509	2,524,216	5,337,966	13,336,691	3,021,474	1,073,769	947,465	5,042,708	1,967,830	22,461	1,990,291

COMMON GENERAL PLANT For Twelve Months Ended April 30, 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	354,348	10,739	14,745	328,864	354,348	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	140,835	111,182	0	0	111,182	29,653	0	0	29,653	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	799,418	0	0	631,101	631,101	0	0	168,317	168,317	0	0	0
		TOTAL ACCOUNT	1,649,159	121,921	182,945	959,965	1,264,831	113,924	44,860	168,317	327,101	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,450,505	1,287,102	432,867	1,730,536	3,450,505	0	0	0	0	0	0	0
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 2	963,017	0	0	0	0	0	0	0	0	963,017	0	963,017
7		Utility 7	2,699,432	0	0	1,948,801	1,948,801	0	0	524,689	524,689	0	225,942	225,942
8		Utility 8	972,866	0	0	0	0	0	0	679,858	679,858	0	293,008	293,008
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	307,135	0	0	242,468	242,468	0	0	64,667	64,667	0	0	0
		TOTAL ACCOUNT	10,315,931	1,321,730	440,382	3,921,805	5,683,917	998,419	456,706	1,694,922	3,150,047	963,017	518,950	1,481,967
	395000	Laboratory Equipment												
99		Utility 0	1,464,699	214,701	141,251	1,108,747	1,464,699	0	0	0	0	0	0	0
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7		Utility 7	355,587	0	0	256,709	256,709	0	0	69,115	69,115	0	29,763	29,763
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	2,737,129	230,136	146,178	1,594,294	1,970,608	107,912	35,165	317,407	460,484	273,708	32,329	306,037
	396XXX	Power Operated Equipment												
99		Utility 0	24,079,632	11,739,444	6,303,711	6,036,477	24,079,632	0	0	0	0	0	0	0
99		Utility 1	3,711,914	0	0	0	0	2,588,383	763,032	360,499	3,711,914	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	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9		Utility 9 - Idaho	506,642	0	399,969	0	399,969	0	106,673	0	106,673	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	30,219,764	12,303,987	6,703,680	6,916,909	25,924,576	2,738,949	869,705	596,327	4,204,981	43,834	46,373	90,207

COMMON GENERAL PLANT For Twelve Months Ended April 30, 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	38,569,190	5,560,883	2,086,795	30,921,512	38,569,190	0	0	0	0	0	0	0
99		Utility 1	664,497	0	0	0	0	381,751	282,746	0	664,497	0	0	0
99		Utility 2	517,008	0	0	0	0	0	0	0	0	517,008	0	517,008
7		Utility 7	7,916,702	0	0	5,715,305	5,715,305	0	0	1,538,769	1,538,769	0	662,628	662,628
8		Utility 8	926,937	0	0	0	0	0	0	647,762	647,762	0	279,175	279,175
9		Utility 9 - Wa	456,724	360,561	0	0	360,561	96,163	0	0	96,163	0	0	0
9		Utility 9 - Idaho	4,029,990	0	3,181,476	0	3,181,476	0	848,514	0	848,514	0	0	0
9		Utility 9 - Allocated	7,319,066	0	0	5,778,037	5,778,037	0	0	1,541,029	1,541,029	0	0	0
		TOTAL ACCOUNT	60,400,114	5,921,444	5,268,271	42,414,854	53,604,569	477,914	1,131,260	3,727,560	5,336,734	517,008	941,803	1,458,811
	398000	Miscellaneous Equipment												
99		Utility 0	6,383	0	2,299	4,084	6,383	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	507,385	1,829	4,734	362,394	368,957	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	218,902,679	27,514,863	20,460,805	118,853,053	166,828,721	9,297,557	4,629,526	22,693,551	36,620,634	7,724,810	7,728,515	15,453,325

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 April 30, 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	39,424,636	39,424,636	0	0
99	108X06	Utility 1 - Allocated	622,231	0	622,231	0
99	108X06	Utility 1 - Washington	2,469,912	0	2,469,912	0
99	108X06	Utility 1 - Idaho	840,457	0	840,457	0
99	108X06	Utility 2	2,251,560	0	0	2,251,560
7	108X06	Utility 7	10,936,589	7,895,452	2,125,745	915,392
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-345,744	-249,603	-67,202	-28,939
8	108X06	Utility 8	838,364	0	585,866	252,498
9	108X06	Utility 9	14,852,161	11,725,039	3,127,122	0
Total			71,890,166	58,795,524	9,704,131	3,390,511

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,825,579	5,825,579	0	0
99	108X07	Utility 1 - Allocated	178,629	0	178,629	0
99	108X07	Utility 1 - Washington	375,560	0	375,560	0
99	108X07	Utility 1 - Idaho	164,101	0	164,101	0
99	108X07	Utility 2	954,743	0	0	954,743
7	108X07	Utility 7	33,207	23,973	6,454	2,779
9	108X07	Utility 9	716,105	565,329	150,776	0
Total			8,247,924	6,414,881	875,520	957,522

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 April 30, 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	441,514	0	0	0	0	273,064	168,450	0	441,514	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	635,572	0	0	153,199	153,199	273,064	168,450	40,859	482,373	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	718,725	0	0	718,725	718,725	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	21,741,105	0	0	15,695,556	15,695,556	0	0	4,225,819	4,225,819	0	1,819,730	1,819,730
8		Utility 8	163,654	0	0	0	0	0	0	114,365	114,365	0	49,289	49,289
		TOTAL ACCOUNT	22,669,924	0	0	16,414,281	16,414,281	0	0	4,340,184	4,340,184	46,440	1,869,019	1,915,459
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0
99		Utility 1	11,319	0	0	0	0	0	0	11,319	11,319	0	0	0
7		Utility 7	9,068,481	0	0	6,546,808	6,546,808	0	0	1,762,641	1,762,641	0	759,032	759,032
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		TOTAL ACCOUNT	10,489,829	0	0	7,359,157	7,359,157	0	0	2,191,631	2,191,631	0	939,041	939,041
		TOTAL	33,795,325	0	0	23,926,637	23,926,637	273,064	168,450	6,572,674	7,014,188	46,440	2,808,060	2,854,500

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 April 30, 2010 Average of Monthly Averages Basis			Report ID: C-AAM-12A			
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	808,248	808,248	0	0
99		Utility 1	5,805	0	5,805	0
99		Utility 2 - Oregon	22,070	0	0	22,070
7		Utility 7	15,048,579	10,864,021	2,924,992	1,259,566
8		Utility 8	507,931	0	354,952	152,979
9		Utility 9	17,384	13,724	3,660	0
		Total	<u>16,410,017</u>	<u>11,685,993</u>	<u>3,289,409</u>	<u>1,434,615</u>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 2 - Oregon	-36,236	0	0	-36,236
7		Utility 7	100,534	72,579	19,541	8,415
9		Utility 9	12,869	10,159	2,710	0
		Total	<u>77,167</u>	<u>82,738</u>	<u>22,251</u>	<u>-27,821</u>
ALLOCATION RATIOS:						
G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE For Twelve Months Ended April 30, 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	4,340,184	4,340,184	0	2,948,851	2,948,851	0	1,391,333	1,391,333
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,191,631	2,191,631	0	1,489,060	1,489,060	0	702,571	702,571
			0	6,531,815	6,531,815	0	4,437,911	4,437,911	0	2,093,904	2,093,904
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,289,409	3,289,409	0			0		
	404	Amortization Expense (404X30, X31, X32)		1,198,576	1,198,576	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,289,409	3,289,409	0	2,234,923	2,234,923	0	1,054,486	1,054,486
4	404	Amortization Expense (404X30, X31, X32)	0	1,198,576	1,198,576	0	814,348	814,348	0	384,228	384,228
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 April 30, 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	-12,431,839	-8,974,918	-2,416,377	-1,040,545
9	282900	Utility 9	-1,639,972	-1,294,676	-345,296	0
		Total	<u>-14,071,811</u>	<u>-10,269,594</u>	<u>-2,761,673</u>	<u>-1,040,545</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%