

GAS RATE OF RETURN For Twelve Months Ended May 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	17,520,595	10,505,349	7,015,246
		Adjustments			
		Adjusted Gas Net Operating Income	17,520,595	10,505,349	7,015,246
G-APL		Gas Net Adjusted Rate Base	284,941,432	185,098,086	99,843,346
		RATE OF RETURN	<u>6.149%</u>	<u>5.676%</u>	<u>7.026%</u>

GAS ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 2010 Average of Monthly Averages Basis		Report ID: G-ALL-12A		System	Washington	Idaho
Basis	Ref	Description				
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
		Number of Customers	5/31/2010	220,077	146,298	73,779
2		Percent		100.000%	66.476%	33.524%
	G-OPS	Direct Distribution Operating Expense		9,160,595	6,170,120	2,990,475
3		Percent		100.000%	67.355%	32.645%
		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		30,372,120	21,245,299	9,126,821
	G-PLT	Distribution		407,515,874	262,235,949	145,279,925
		Total Underground Storage/Dist Plant		437,887,994	283,481,248	154,406,746
5		Percent		100.000%	64.738%	35.262%
	Input	Actual Therms Purchased	5/31/2010	244,520,551	170,294,388	74,226,163
6		Percent		100.000%	69.644%	30.356%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended May 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 May 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		49,105,060	45,988,228	3,116,832	0
	Direct O & M Accts 901 - 935		48,103,856	35,419,000	12,684,856	0
	Adjustments		0	0	0	0
	Total		97,208,916	81,407,228	15,801,688	0
	Percentage		100.000%	83.745%	16.255%	0.000%
	Direct Labor Accts 580 - 894		51,518,901	43,337,007	8,181,894	0
	Direct Labor Accts 901 - 935		4,574,397	4,212,733	361,664	0
	Total		56,093,298	47,549,740	8,543,558	0
	Percentage		100.000%	84.769%	15.231%	0.000%
	Number of Customers at 12/31/09		577,368	356,620	220,748	0
	Percentage		100.000%	61.766%	38.234%	0.000%
	Net Direct Plant		2,108,415,405	1,802,725,506	305,689,899	0
	Percentage		100.000%	85.501%	14.499%	0.000%
	Total Percentages		400.000%	315.781%	84.219%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.945%	21.055%	0.000%
			System	Washington	Idaho	
	Actual Annual Throughput	12/31/2009	379,742,240	253,123,000	126,619,240	
10	Percent		100.000%	66.657%	33.343%	
	G-OPS Book Depreciation		12,015,449	7,862,780	4,152,669	
11	Percent		100.000%	65.439%	34.561%	
	G-PLT Net Gas Plant		323,198,210	209,265,417	113,932,793	
12	Percent		100.000%	64.748%	35.252%	
	G-PLT Net Gas General Plant		26,294,107	17,563,150	8,730,957	
13	Percent		100.000%	66.795%	33.205%	
	G-SCM Net Allocated Schedule M		-28,225,800	-18,284,927	-9,940,873	
14	Percent		100.000%	64.781%	35.219%	
99	Input Not Allocated		0.000%	0.000%	0.000%	
	Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)	12/31/2009	Washington	Idaho		
	Input Underground Storage		33,491,805			
	Input Distribution		266,845,782	145,465,343		
	Input General		3,550,811	2,692,487		
	Input TOTAL		303,888,398	148,157,830		

GAS OPERATING STATEMENT For Twelve Months Ended May 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	136,383,404	0	136,383,404	93,877,895	0	93,877,895	42,505,509	0	42,505,509
99	4812XX	Commercial - Firm & Interruptible	71,272,219	0	71,272,219	49,963,448	0	49,963,448	21,308,771	0	21,308,771
99	4813XX	Industrial-Firm	3,484,984	0	3,484,984	2,424,146	0	2,424,146	1,060,838	0	1,060,838
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	623,007	0	623,007	270,085	0	270,085	352,922	0	352,922
99	484000	Interdepartmental Revenue	296,025	0	296,025	258,565	0	258,565	37,460	0	37,460
TOTAL SALES TO ULTIMATE CUSTOMERS			212,059,639	0	212,059,639	146,794,139	0	146,794,139	65,265,500	0	65,265,500
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	144,343,872	0	144,343,872	99,418,536	0	99,418,536	44,925,336	0	44,925,336
99	488000	Miscellaneous Service Revenues	32,756	0	32,756	17,969	0	17,969	14,787	0	14,787
99	489300	Transportation For Others	3,811,948	0	3,811,948	3,353,952	0	3,353,952	457,996	0	457,996
99	493000	Rent from Gas Property	4,740	0	4,740	4,740	0	4,740	0	0	0
4	495000	Other Gas Revenues	8,628,905	83,389	8,712,294	5,970,105	56,657	6,026,762	2,658,800	26,732	2,685,532
TOTAL OTHER OPERATING REVENUES			156,822,221	83,389	156,905,610	108,765,302	56,657	108,821,959	48,056,919	26,732	48,083,651
TOTAL GAS REVENUES			368,881,860	83,389	368,965,249	255,559,441	56,657	255,616,098	113,322,419	26,732	113,349,151
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	275,015,865	0	275,015,865	190,302,442	0	190,302,442	84,713,423	0	84,713,423
6	808XXX	Net Natural Gas Storage Transactions	-3,515,044	0	-3,515,044	-2,279,860	0	-2,279,860	-1,235,184	0	-1,235,184
6	811000	Gas Used for Products Extraction	-873,965	0	-873,965	-606,223	0	-606,223	-267,742	0	-267,742
10	813000	Other Gas Expenses	0	1,189,391	1,189,391	0	792,812	792,812	0	396,579	396,579
TOTAL PRODUCTION EXPENSES			270,626,856	1,189,391	271,816,247	187,416,359	792,812	188,209,171	83,210,497	396,579	83,607,076
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	404	404	0	283	283	0	121	121
1	824000	Other Expenses	0	291,181	291,181	0	203,681	203,681	0	87,500	87,500
1	837000	Other Equipment	0	296,900	296,900	0	207,682	207,682	0	89,218	89,218
TOTAL UNDERGROUND STORAGE OP. EXP			0	588,485	588,485	0	411,646	411,646	0	176,839	176,839
G-ADP		Depreciation Expense	0	529,800	529,800	0	370,595	370,595	0	159,205	159,205
1	404X40	Amortization Expense	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	164,094	164,094	0	114,784	114,784	0	49,310	49,310
TOTAL UNDERGROUND STORAGE EXP			0	1,282,606	1,282,606	0	897,184	897,184	0	385,422	385,422

GAS OPERATING STATEMENT For Twelve Months Ended May 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
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	184,595	428,312	612,907	131,176	288,490	419,666	53,419	139,822	193,241
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,975,611	134,949	2,110,560	1,379,576	90,895	1,470,471	596,035	44,054	640,089
3	875000	Measuring & Reg Sta Exp-General	102,239	0	102,239	60,465	0	60,465	41,774	0	41,774
3	876000	Measuring & Reg Sta Exp-Industrial	9,812	0	9,812	6,201	0	6,201	3,611	0	3,611
3	877000	Measuring & Reg Sta Exp-City Gate	190,162	0	190,162	76,992	0	76,992	113,170	0	113,170
3	878000	Meter & House Regulator Expenses	1,026,361	0	1,026,361	765,089	0	765,089	261,272	0	261,272
3	879000	Customer Installation Expenses	1,346,815	80,441	1,427,256	739,621	54,181	793,802	607,194	26,260	633,454
3	880000	Other Expenses	1,104,918	660,825	1,765,743	788,064	445,099	1,233,163	316,854	215,726	532,580
3	881000	Rents	60	24,646	24,706	60	16,600	16,660	0	8,046	8,046
MAINTENANCE											
3	885000	Supervision & Engineering	142,484	145	142,629	65,310	98	65,408	77,174	47	77,221
3	887000	Mains	1,414,915	158	1,415,073	966,493	106	966,599	448,422	52	448,474
3	889000	Measuring & Reg Sta Exp-General	239,093	40	239,133	148,924	27	148,951	90,169	13	90,182
3	890000	Measuring & Reg Sta Exp-Industrial	190,834	59,337	250,171	100,275	39,966	140,241	90,559	19,371	109,930
3	891000	Measuring & Reg Sta Exp-City Gate	73,844	0	73,844	37,065	0	37,065	36,779	0	36,779
3	892000	Services	568,082	229,207	797,289	403,027	154,382	557,409	165,055	74,825	239,880
3	893000	Meters & House Regulators	585,926	588,143	1,174,069	497,635	396,144	893,779	88,291	191,999	280,290
3	894000	Other Equipment	4,844	109,242	114,086	4,147	73,580	77,727	697	35,662	36,359
TOTAL DISTRIBUTION OPERATING EXP			9,160,595	2,315,445	11,476,040	6,170,120	1,559,568	7,729,688	2,990,475	755,877	3,746,352
G-ADP		Depreciation	9,527,262	62,429	9,589,691	6,167,514	43,478	6,210,992	3,359,748	18,951	3,378,699
G-OTX		Taxes Other Than FIT	13,820,855	0	13,820,855	12,082,585	0	12,082,585	1,738,270	0	1,738,270
TOTAL DISTRIBUTION EXPENSES			32,508,712	2,377,874	34,886,586	24,420,219	1,603,046	26,023,265	8,088,493	774,828	8,863,321
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	383,275	383,275	0	254,786	254,786	0	128,489	128,489
2	902000	Meter Reading Expenses	1,502,499	80,127	1,582,626	1,344,333	53,265	1,397,598	158,166	26,862	185,028
G-903	903XXX	Customer Records & Collection Expenses	963,993	3,740,081	4,704,074	688,712	2,484,923	3,173,635	275,281	1,255,158	1,530,439
2	904000	Uncollectible Accounts	0	1,898,257	1,898,257	0	1,261,885	1,261,885	0	636,372	636,372
2	905000	Misc Customer Accounts	0	139,444	139,444	0	92,697	92,697	0	46,747	46,747
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,466,492	6,241,184	8,707,676	2,033,045	4,147,556	6,180,601	433,447	2,093,628	2,527,075
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	9,967,181	357,716	10,324,897	7,525,526	237,795	7,763,321	2,441,655	119,921	2,561,576
2	909000	Advertising	0	131,613	131,613	0	87,491	87,491	0	44,122	44,122
2	910000	Misc Customer Service & Info Exp	0	97,740	97,740	0	64,974	64,974	0	32,766	32,766
TOTAL CUSTOMER SERVICE & INFO EXP			9,967,181	587,069	10,554,250	7,525,526	390,260	7,915,786	2,441,655	196,809	2,638,464

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	281,561	281,561	0	187,170	187,170	0	94,391	94,391
2	913000	Advertising	0	59,110	59,110	0	39,294	39,294	0	19,816	19,816
2	916000	Miscellaneous Sales Expenses	128,564	29,612	158,176	120,974	19,685	140,659	7,590	9,927	17,517
TOTAL SALES EXPENSES			128,564	370,283	498,847	120,974	246,149	367,123	7,590	124,134	131,724
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	29,573	5,495,037	5,524,610	6,207	3,733,493	3,739,700	23,366	1,761,544	1,784,910
4	921000	Office Supplies & Expenses	120	1,025,386	1,025,506	104	696,678	696,782	16	328,708	328,724
4	922000	Admin. Expenses Transferred - Credit	0	-34,379	-34,379	0	-23,358	-23,358	0	-11,021	-11,021
4	923000	Outside Services Employed	0	2,949,900	2,949,900	0	2,004,251	2,004,251	0	945,649	945,649
4	924000	Property Insurance Premium	0	302,564	302,564	0	205,571	205,571	0	96,993	96,993
4	925XXX	Injuries and Damages	0	968,444	968,444	0	657,990	657,990	0	310,454	310,454
4	926XXX	Employee Pensions and Benefits	56,064	148,527	204,591	56,064	100,914	156,978	0	47,613	47,613
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	883,997	244,799	1,128,796	644,789	166,324	811,113	239,208	78,475	317,683
4	930000	Miscellaneous General Expenses	74,772	918,288	993,060	67,330	623,912	691,242	7,442	294,376	301,818
4	931000	Rents	18,226	105,871	124,097	17,532	71,932	89,464	694	33,939	34,633
4	935000	Maintenance of General Plant	188,769	1,433,349	1,622,118	108,395	973,860	1,082,255	80,374	459,489	539,863
TOTAL ADMIN & GEN OPERATING EXP			1,251,521	13,557,786	14,809,307	900,421	9,211,567	10,111,988	351,100	4,346,219	4,697,319
G-ADP		Depreciation	760,046	1,135,912	1,895,958	509,420	771,773	1,281,193	250,626	364,139	614,765
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	1,213,873	1,213,873	0	824,742	824,742	0	389,131	389,131
99	404X30	Amortization - Intangible Distribution Plant	10,289	0	10,289	6,465	0	6,465	3,824	0	3,824
99	407X28	Amortization - Decoupling Revenue	-267,805	0	-267,805	-267,805	0	-267,805	0	0	0
99	407329	Decoupling Surcharge	562,824	0	562,824	562,824	0	562,824	0	0	0
G-OTX		Taxes Other than FIT	0	30,459	30,459	0	20,695	20,695	0	9,764	9,764
TOTAL ADMIN & GENERAL EXPENSES			2,316,875	15,940,033	18,256,908	1,711,325	10,830,138	12,541,463	605,550	5,109,895	5,715,445
TOTAL EXPENSES BEFORE FIT			318,014,680	27,988,440	346,003,120	223,227,448	18,907,145	242,134,593	94,787,232	9,081,295	103,868,527
NET OPERATING INCOME BEFORE FIT					22,962,129				13,481,505		
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
GAS NET OPERATING INCOME					17,520,595				10,505,349		

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.476%	33.524%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.355%	32.645%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.644%	30.356%
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 May 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	-33,783,730	0	-33,783,730	-23,542,568	0	-23,542,568	-10,241,162	0	-10,241,162
99	805120	Gas Expense - Rate Deferrals	20,008,471	0	20,008,471	13,767,196	0	13,767,196	6,241,275	0	6,241,275
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	245,724,233	0	245,724,233	169,933,976	0	169,933,976	75,790,257	0	75,790,257
1	804001	Pipeline Demand Costs	24,941,330	0	24,941,330	17,538,754	0	17,538,754	7,402,576	0	7,402,576
99	804010	Gas Costs - Fixed Hedge	686,877	0	686,877	488,230	0	488,230	198,647	0	198,647
99	804014	GTI Contributions	81,669	0	81,669	41,354	0	41,354	40,315	0	40,315
99	804017	Transaction Fees	84,962	0	84,962	58,477	0	58,477	26,485	0	26,485
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	3,917,796	0	3,917,796	2,714,474	0	2,714,474	1,203,322	0	1,203,322
6	804700	Off System Gas Purchases - Bookout	13,354,257	0	13,354,257	9,302,549	0	9,302,549	4,051,708	0	4,051,708
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			275,015,865	0	275,015,865	190,302,442	0	190,302,442	84,713,423	0	84,713,423

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	69.644%	30.356%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 6/22/2010

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended May 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	963,993	3,662,954	4,626,947	688,712	2,434,985	3,123,697	275,281	1,227,969	1,503,250
12	903920	Accts Rec Sold - Program Fees	0	75,525	75,525	0	48,901	48,901	0	26,624	26,624
12	903930	Accts Rec Sold - Maturity Yield Fees	0	1,602	1,602	0	1,037	1,037	0	565	565
Total Account 903			963,993	3,740,081	4,704,074	688,712	2,484,923	3,173,635	275,281	1,255,158	1,530,439

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.476%	33.524%
G-ALL	12	Net Gas Plant	100.000%	64.748%	35.252%

ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended May 31, 2010
 Average of Monthly Averages Basis

Report ID:
 G-908-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	9,933	357,716	367,649	9,933	237,795	247,728	0	119,921	119,921
99	908600	Customer Service & Info Expense	8,970,882	0	8,970,882	6,690,553	0	6,690,553	2,280,329	0	2,280,329
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	368,021	0	368,021	307,839	0	307,839	60,182	0	60,182
99	908990	DSM Amortization	383,952	0	383,952	282,808	0	282,808	101,144	0	101,144
		Total Account 908	9,967,181	357,716	10,324,897	7,525,526	237,795	7,763,321	2,441,655	119,921	2,561,576

ALLOCATION RATIOS:

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

100.000%

66.476%

33.524%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended May 31, 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	368,965,249	255,616,098	113,349,151		
G-OPS	Operating & Maintenance Expense	318,450,852	220,926,003	97,524,849		
G-OPS	Book Depreciation & Amortization	13,536,860	8,990,526	4,546,334		
G-OTX	Taxes Other than FIT	14,015,408	12,218,064	1,797,344		
	Net Operating Income Before FIT	22,962,129	13,481,505	9,480,624		
	Less: Interest Expense	9,801,028	6,506,198	3,294,830		
G-SCM	Add: Schedule M Additions	2,988,024	1,155,749	1,832,275		
G-SCM	Less: Schedule M Deductions	34,741,606	22,736,196	12,005,410		
	Taxable Net Operating Income	-18,592,481	-14,605,140	-3,987,341		
	Percent	35%	35%	35%		
	Total Federal Income Tax	-6,507,368	-5,111,799	-1,395,569		
G-DTE	Deferred FIT	11,996,930	8,117,749	3,879,181		
99	411400 Amortized Investment Tax Credit	-48,028	-29,794	-18,234		
	Total FIT/Deferred FIT & ITC	5,441,534	2,976,156	2,465,378		

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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GAS SCHEDULE M ITEMS For Twelve Months Ended May 31, 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)	10,297,597	2,944,244	13,241,841	6,683,399	2,012,108	8,695,507	3,614,198	932,136	4,546,334
12	997001	Contributions In Aid of Construction	0	210,495	210,495	0	136,291	136,291	0	74,204	74,204
2	997002	Injuries and Damages	0	132,000	132,000	0	87,748	87,748	0	44,252	44,252
12	997003	Salvage	0	-134,226	-134,226	0	-86,909	-86,909	0	-47,317	-47,317
4	997005	FAS106 Current Retiree Medical Accrual	0	-26,507	-26,507	0	-18,010	-18,010	0	-8,497	-8,497
6	997008	DSM Book Amortization	0	383,952	383,952	0	267,400	267,400	0	116,552	116,552
99	997010	Deferred Gas Credit and Refunds	-13,774,545	0	-13,774,545	-9,775,522	0	-9,775,522	-3,999,023	0	-3,999,023
4	997015	Airplane Lease Payments	0	63,974	63,974	0	43,466	43,466	0	20,508	20,508
12	997016	1992 Redemptions	0	82,949	82,949	0	53,708	53,708	0	29,241	29,241
4	997020	FAS87 Current Pension Accrual	0	237,119	237,119	0	161,106	161,106	0	76,013	76,013
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	294,304	0	294,304	294,304	0	294,304	0	0	0
12	997032	Interest Rate Swaps	0	336,509	336,509	0	217,883	217,883	0	118,626	118,626
99	997033	DSM Tariff Rider	-768,720	0	-768,720	-861,101	0	-861,101	92,381	0	92,381
4	997033	DSM Tariff Rider	0	40	40	0	27	27	0	13	13
1	997055	Deferred Gas Exchange	0	1,184,803	1,184,803	0	828,770	828,770	0	356,033	356,033
99	997065	Amortization of Unbilled Revenue Add-Ins	368,021	0	368,021	307,839	0	307,839	60,182	0	60,182
4	997066	Miscellaneous Schedule M Additions	0	1,100,454	1,100,454	0	747,681	747,681	0	352,773	352,773
TOTAL SCHEDULE M ADDITIONS			-3,527,782	6,515,806	2,988,024	-3,295,520	4,451,269	1,155,749	-232,262	2,064,537	1,832,275
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	34,676,242	34,676,242	0	22,691,786	22,691,786	0	11,984,456	11,984,456
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	34,741,606	34,741,606	0	22,736,196	22,736,196	0	12,005,410	12,005,410

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.476%	33.524%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.355%	32.645%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.644%	30.356%
G-ALL	11	Book Depreciation	100.000%	65.439%	34.561%
G-ALL	12	Net Gas Plant	100.000%	64.748%	35.252%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended May 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	7,585,014	4,913,648	2,671,366
99	410100	Deferred Federal Income Tax Exp	4,833,307	3,501,383	1,331,924
		SUBTOTAL	12,418,321	8,415,031	4,003,290
14	411100	Deferred Federal Income Tax Expense - Allocated	-292,583	-189,538	-103,045
99	411100	Deferred Federal Income Tax Exp	-128,808	-107,744	-21,064
		SUBTOTAL	-421,391	-297,282	-124,109
		Total Deferred Federal Income Tax Expense	11,996,930	8,117,749	3,879,181

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	64.781%	35.219%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended May 31, 2010 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.570%	6.600%
	Total Cost of Debt		3.515%	3.300%
	Total Weighted Cost		3.515%	3.300%
G-APL	Net Rate Base	284,941,432	185,098,086	99,843,346
	Interest Deduction for FIT Calculation	9,801,028	6,506,198	3,294,830
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 May 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	164,094	164,094	0	114,784	114,784	0	49,310	49,310
		DISTRIBUTION									
99	408110	State Excise Tax	5,507,352	0	5,507,352	5,507,352	0	5,507,352	0	0	0
99	408120	Municipal Occupation & License Tax	6,426,389	0	6,426,389	5,267,809	0	5,267,809	1,158,580	0	1,158,580
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	2,012,778	0	2,012,778	1,307,424	0	1,307,424	705,354	0	705,354
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-125,664	0	-125,664	0	0	0	-125,664	0	-125,664
		TOTAL	13,820,855	0	13,820,855	12,082,585	0	12,082,585	1,738,270	0	1,738,270
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	30,459	30,459	0	20,695	20,695	0	9,764	9,764
		TOTAL TAXES OTHER THAN FIT	13,820,855	194,553	14,015,408	12,082,585	135,479	12,218,064	1,738,270	59,074	1,797,344

	FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2009	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL	Underground Storage	33,491,805		164,094	33,491,805	11.021%	164,094	0	0.000%	0
G-ALL	Distribution	412,311,125		2,012,778	266,845,782	87.810%	1,307,424	145,465,343	98.183%	705,354
G-ALL	General	6,243,298		30,459	3,550,811	1.169%	17,406	2,692,487	1.817%	13,053
	TOTAL	452,046,228		2,207,331	303,888,398	100.000%	1,488,924	148,157,830	100.000%	718,407

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 May 31, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	488,743	40,859	529,602	320,293	27,761	348,054	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	4,496,067	4,496,067	0	3,054,763	3,054,763	0	1,441,304	1,441,304
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,205,067	2,205,067	0	1,498,189	1,498,189	0	706,878	706,878
TOTAL INTANGIBLE PLANT--SOFTWARE			488,743	6,741,993	7,230,736	320,293	4,580,713	4,901,006	168,450	2,161,280	2,329,730
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	484,108	484,108	0	338,634	338,634	0	145,474	145,474
1	351XXX	Structures & Improvements	0	1,265,897	1,265,897	0	885,495	885,495	0	380,402	380,402
1	352XXX	Wells	0	13,982,058	13,982,058	0	9,780,450	9,780,450	0	4,201,608	4,201,608
1	353000	Lines	0	1,041,302	1,041,302	0	728,391	728,391	0	312,911	312,911
1	354000	Compressor Station Equipment	0	11,409,462	11,409,462	0	7,980,919	7,980,919	0	3,428,543	3,428,543
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	415,147	415,147	0	290,395	290,395	0	124,752	124,752
1	357000	Other Equipment	0	1,600,362	1,600,362	0	1,119,453	1,119,453	0	480,909	480,909
TOTAL UNDERGROUND STORAGE PLANT			0	30,372,120	30,372,120	0	21,245,299	21,245,299	0	9,126,821	9,126,821
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	64,095	0	64,095	960	0	960	63,135	0	63,135
6	375000	Structures & Improvements	598,342	22,254	620,596	430,450	15,499	445,949	167,892	6,755	174,647
6	376000	Mains	202,186,728	2,512,521	204,699,249	128,206,189	1,749,820	129,956,009	73,980,539	762,701	74,743,240
6	378000	Measuring & Reg Station Equip-General	4,396,051	57,440	4,453,491	2,760,189	40,004	2,800,193	1,635,862	17,436	1,653,298
6	379000	Measuring & Reg Station Equip-City Gate	6,059,403	60,967	6,120,370	1,893,060	42,460	1,935,520	4,166,343	18,507	4,184,850
6	380000	Services	132,468,919	0	132,468,919	87,327,180	0	87,327,180	45,141,739	0	45,141,739
6	381000	Meters	56,394,974	0	56,394,974	37,699,442	0	37,699,442	18,695,532	0	18,695,532
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	2,609,210	0	2,609,210	2,010,396	0	2,010,396	598,814	0	598,814
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			404,862,692	2,653,182	407,515,874	260,388,166	1,847,783	262,235,949	144,474,526	805,399	145,279,925
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	719,801	1,388,131	576,272	489,054	1,065,326	92,058	230,747	322,805
4	390XXX	Structures & Improvements	2,197,262	8,089,009	10,286,271	1,270,257	5,495,915	6,766,172	927,005	2,593,094	3,520,099
4	391XXX	Office Furniture & Equipment	0	6,613,280	6,613,280	0	4,493,261	4,493,261	0	2,120,019	2,120,019
4	392XXX	Transportation Equipment	4,132,922	982,344	5,115,266	3,044,630	667,434	3,712,064	1,088,292	314,910	1,403,202
4	393000	Stores Equipment	159,043	175,496	334,539	114,183	119,237	233,420	44,860	56,259	101,119
4	394000	Tools, Shop & Garage Equipment	1,455,125	1,728,709	3,183,834	998,419	1,174,537	2,172,956	456,706	554,172	1,010,878
4	395000	Laboratory Equipment	143,077	317,422	460,499	107,912	215,666	323,578	35,165	101,756	136,921
4	396XXX	Power Operated Equipment	3,606,766	591,230	4,197,996	2,736,643	401,699	3,138,342	870,123	189,531	1,059,654

GAS UTILITY PLANT For Twelve Months Ended May 31, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,616,999	3,747,051	5,364,050	482,739	2,545,859	3,028,598	1,134,260	1,201,192	2,335,452
4	398000	Miscellaneous Equipment	1,137	96,454	97,591	488	65,534	66,022	649	30,920	31,569
		TOTAL GENERAL PLANT	13,980,661	23,060,796	37,041,457	9,331,543	15,668,196	24,999,739	4,649,118	7,392,600	12,041,718
		TOTAL PLANT IN SERVICE	419,332,096	62,828,091	482,160,187	270,040,002	43,341,991	313,381,993	149,292,094	19,486,100	168,778,194
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	419,332,096	62,828,091	482,160,187	270,040,002	43,341,991	313,381,993	149,292,094	19,486,100	168,778,194
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,266,573	11,266,573	0	7,880,968	7,880,968	0	3,385,605	3,385,605
G-ADP	1119.X5	Distribution	132,598,605	868,873	133,467,478	85,838,274	605,118	86,443,392	46,760,331	263,755	47,024,086
G-ADP	1119.X6	General Plant - Non-Transportation	5,290,648	4,564,802	9,855,450	3,704,456	3,101,463	6,805,919	1,586,192	1,463,339	3,049,531
G-ADP	1119.X7	General Plant - Transportation	826,650	65,250	891,900	586,337	44,333	630,670	240,313	20,917	261,230
		TOTAL ACCUMULATED DEPRECIATION	138,715,903	16,765,498	155,481,401	90,129,067	11,631,882	101,760,949	48,586,836	5,133,616	53,720,452
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,389,929	3,389,929	0	2,303,219	2,303,219	0	1,086,710	1,086,710
99	111X30	Intangible Plant--Distribution Plant	68,229	0	68,229	37,177	0	37,177	31,052	0	31,052
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	22,418	22,418	0	15,231	15,231	0	7,187	7,187
		TOTAL ACCUMULATED AMORTIZATION	68,229	3,412,347	3,480,576	37,177	2,318,450	2,355,627	31,052	1,093,897	1,124,949
		NET GAS UTILITY PLANT	280,547,964	42,650,246	323,198,210	179,873,758	29,391,659	209,265,417	100,674,206	13,258,587	113,932,793

ALLOCATION RATIOS:

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

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended May 31, 2010 Average of Monthly Averages Basis	Report ID: G-APL-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	280,547,964	42,650,246	323,198,210	179,873,758	29,391,659	209,265,417	100,674,206	13,258,587	113,932,793
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,830,274	-2,830,274	0	-1,832,546	-1,832,546	0	-997,728	-997,728
12	282900	Deferred F.I.T. - Plant In Service	0	-47,597,203	-47,597,203	0	-30,818,237	-30,818,237	0	-16,778,966	-16,778,966
12	190180	FAS 109 ITC	0	177,041	177,041	0	114,631	114,631	0	62,410	62,410
12	283850	Gas portion of Bond Redemptions	0	-734,140	-734,140	0	-475,341	-475,341	0	-258,799	-258,799
4	190850	Gain on Sale of General Office Bldg--GAS	0	47,676	47,676	0	32,393	32,393	0	15,283	15,283
99	190610	Contrib in Aid of Construction	617,412	0	617,412	434,665	0	434,665	182,747	0	182,747
		TOTAL ACCUM DEFERRED INCOME TAX	617,412	-50,936,900	-50,319,488	434,665	-32,979,100	-32,544,435	182,747	-17,957,800	-17,775,053
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	541,206	541,206	0	378,574	378,574	0	162,632	162,632
1	164100	Gas Inventory--Jackson Prairie	0	11,333,749	11,333,749	0	7,927,957	7,927,957	0	3,405,792	3,405,792
99	186710	DSM Programs	323,930	0	323,930	163,094	0	163,094	160,836	0	160,836
4	253850	Gain on Sale of General Office Building	0	-136,175	-136,175	0	-92,521	-92,521	0	-43,654	-43,654
		TOTAL OTHER ADJUSTMENTS	323,930	11,738,780	12,062,710	163,094	8,214,010	8,377,104	160,836	3,524,770	3,685,606
		NET RATE BASE	281,489,306	3,452,126	284,941,432	180,471,517	4,626,569	185,098,086	101,017,789	-1,174,443	99,843,346

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%	64.748%	35.252%
G-ALL	13	Net Gas General Plant	100.000%	66.795%	33.205%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended May 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	30,372,120	30,372,120	0	21,245,299	21,245,299	0	9,126,821	9,126,821
G-PLT	350XXX	Less: Land and Land Rights	0	484,108	484,108	0	338,634	338,634	0	145,474	145,474
		Depreciable Underground Storage Plant	0	29,888,012	29,888,012	0	20,906,665	20,906,665	0	8,981,347	8,981,347
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,266,573	11,266,573	0			0		
	403X80	Depreciation Expense - JP		529,800	529,800	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,266,573	11,266,573	0	7,880,968	7,880,968	0	3,385,605	3,385,605
1	403X80	Depreciation Expense - JP	0	529,800	529,800	0	370,595	370,595	0	159,205	159,205
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	404,862,692	2,653,182	407,515,874	260,388,166	1,847,783	262,235,949	144,474,526	805,399	145,279,925
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	404,777,722	2,653,182	407,430,904	260,327,866	1,847,783	262,175,649	144,449,856	805,399	145,255,255
		Percentage		0.651%	100.000%	64.314%			35.035%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		868,873	133,467,478	85,838,274			46,760,331		
	403X50	Depreciation Expense		62,429	9,589,691	6,167,514			3,359,748		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	132,598,605	868,873	133,467,478	85,838,274	605,118	86,443,392	46,760,331	263,755	47,024,086
6	403X50	Depreciation Expense	9,527,262	62,429	9,589,691	6,167,514	43,478	6,210,992	3,359,748	18,951	3,378,699
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	13,980,661	23,060,796	37,041,457	9,331,543	15,668,196	24,999,739	4,649,118	7,392,600	12,041,718
G-PLT	389XXX	Less: Land and Land Rights	668,330	719,801	1,388,131	576,272	489,054	1,065,326	92,058	230,747	322,805
G-PLT	392XXX	Less: Transportation	4,132,922	982,344	5,115,266	3,044,630	667,434	3,712,064	1,088,292	314,910	1,403,202
		Depreciable Non-Transport Genl Plant	9,179,409	21,358,651	30,538,060	5,710,641	14,511,708	20,222,349	3,468,768	6,846,943	10,315,711
		Percentage		69.941%	100.000%	18.700%			11.359%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended May 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		4,564,802	6,526,647	1,220,483			741,362		
	108X06	Accum Depr--Gas General Plant - Direct	3,328,803		3,328,803	2,483,973			844,830		
	403X60	Depreciation Expense		1,130,268	1,616,031	302,198			183,565		
	403X60	Depreciation Expense (Direct)	250,537		250,537	189,729			60,808		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,290,648	4,564,802	9,855,450	3,704,456	3,101,463	6,805,919	1,586,192	1,463,339	3,049,531
4	403X60	Depreciation Expense	736,300	1,130,268	1,866,568	491,927	767,938	1,259,865	244,373	362,330	606,703
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,132,922	982,344	5,115,266	3,044,630	667,434	3,712,064	1,088,292	314,910	1,403,202
		Percentage		19.205%	100.000%	59.520%			21.275%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		65,250	339,756	202,223			72,283		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	552,144		552,144	384,114			168,030		
	403X70	Depreciation Expense		5,644	29,390	17,493			6,253		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	826,650	65,250	891,900	586,337	44,333	630,670	240,313	20,917	261,230
4	403X70	Depreciation Expense	23,746	5,644	29,390	17,493	3,835	21,328	6,253	1,809	8,062
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%		69.644%			30.356%		
G-ALL	99	Not Allocated		0.000%		0.000%			0.000%		

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 6/22/2010

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended May 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	4,496,942	3,246,477	874,071
8			Utility 8	42,372	0	29,610
9			Utility 9	9,703	7,660	2,043
		TOTAL		4,549,017	3,254,137	905,724
7	404X32	PC Software	Utility 7	1,264,356	912,777	245,753
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		1,350,129	912,777	305,693
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		5,909,449	4,174,352	1,213,420
						521,678

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 May 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	6,558,229	4,734,582	1,274,723	548,924
8	Utility 8	135,558	0	94,731	40,827
9	Utility 9	703,442	555,332	148,110	0
9	Utility 9 - Washington	106,115	83,772	22,343	0
9	Utility 9 - Idaho	410,470	324,046	86,424	0
	Total	<u>7,913,814</u>	<u>5,697,732</u>	<u>1,626,331</u>	<u>589,751</u>
7	403X70 Utility 7	2,286	1,650	444	191
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,650</u>	<u>12,990</u>	<u>3,468</u>	<u>191</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 May 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	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	Utility 2	476,419	0	0	0	0	0	0	0	0	476,419	0	476,419
7	Utility 7	3,417,852	0	0	2,467,450	2,467,450	0	0	664,328	664,328	0	286,074	286,074
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	5,667,520	371,603	447,074	2,698,219	3,516,896	576,272	92,058	719,801	1,388,131	476,419	286,074	762,493
	390XXX Structures & Improvements												
99	Utility 0	2,852,196	481,075	1,295,138	1,075,983	2,852,196	0	0	0	0	0	0	0
99	Utility 1	924,783	0	0	0	0	924,783	0	0	924,783	0	0	0
99	Utility 2	3,417,554	0	0	0	0	0	0	0	0	3,417,554	0	3,417,554
7	Utility 7	37,067,720	0	0	26,760,299	26,760,299	0	0	7,204,853	7,204,853	0	3,102,568	3,102,568
9	Utility 9 - Wa	1,640,818	1,295,344	0	0	1,295,344	345,474	0	0	345,474	0	0	0
9	Utility 9 - Idaho	4,402,777	0	3,475,772	0	3,475,772	0	927,005	0	927,005	0	0	0
9	Utility 9 - Allocated	4,199,269	0	0	3,315,113	3,315,113	0	0	884,156	884,156	0	0	0
	TOTAL ACCOUNT	54,505,117	1,776,419	4,770,910	31,151,395	37,698,724	1,270,257	927,005	8,089,009	10,286,271	3,417,554	3,102,568	6,520,122
	391XXX Office Furniture & Equipment												
99	Utility 0	1,082,575	0	0	1,082,575	1,082,575	0	0	0	0	0	0	0
7	Utility 7	32,645,612	0	0	23,567,847	23,567,847	0	0	6,345,328	6,345,328	0	2,732,438	2,732,438
8	Utility 8	383,435	0	0	0	0	0	0	267,952	267,952	0	115,483	115,483
	TOTAL ACCOUNT	34,111,622	0	0	24,650,422	24,650,422	0	0	6,613,280	6,613,280	0	2,847,921	2,847,921
	392XXX Transportation Equipment												
99	Utility 0	11,629,996	4,924,330	2,121,830	4,583,836	11,629,996	0	0	0	0	0	0	0
99	Utility 1	4,552,807	0	0	0	0	2,837,781	963,127	751,899	4,552,807	0	0	0
99	Utility 2	1,979,225	0	0	0	0	0	0	0	0	1,979,225	0	1,979,225
7	Utility 7	301,601	0	0	217,735	217,735	0	0	58,622	58,622	0	25,244	25,244
9	Utility 9 - Wa	982,424	775,575	0	0	775,575	206,849	0	0	206,849	0	0	0
9	Utility 9 - Idaho	594,467	0	469,302	0	469,302	0	125,165	0	125,165	0	0	0
9	Utility 9 - Allocated	816,068	0	0	644,245	644,245	0	0	171,823	171,823	0	0	0
	TOTAL ACCOUNT	20,856,588	5,699,905	2,591,132	5,445,816	13,736,853	3,044,630	1,088,292	982,344	5,115,266	1,979,225	25,244	2,004,469

COMMON GENERAL PLANT For Twelve Months Ended May 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	358,533	10,739	14,745	333,049	358,533	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	142,065	112,153	0	0	112,153	29,912	0	0	29,912	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	833,511	0	0	658,015	658,015	0	0	175,496	175,496	0	0	0
		TOTAL ACCOUNT	1,688,667	122,892	182,945	991,064	1,296,901	114,183	44,860	175,496	334,539	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,452,033	1,287,102	432,867	1,732,064	3,452,033	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	963,193	0	0	0	0	0	0	0	0	963,193	0	963,193
7		Utility 7	2,834,268	0	0	2,046,143	2,046,143	0	0	550,897	550,897	0	237,228	237,228
8		Utility 8	983,677	0	0	0	0	0	0	687,413	687,413	0	296,264	296,264
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	307,246	0	0	242,555	242,555	0	0	64,691	64,691	0	0	0
		TOTAL ACCOUNT	10,463,393	1,321,730	440,382	4,020,762	5,782,874	998,419	456,706	1,728,709	3,183,834	963,193	533,492	1,496,685
	395000	Laboratory Equipment												
99		Utility 0	1,465,830	214,701	142,382	1,108,747	1,465,830	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	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
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	2,738,336	230,136	147,309	1,594,349	1,971,794	107,912	35,165	317,422	460,499	273,708	32,335	306,043
	396XXX	Power Operated Equipment												
99		Utility 0	24,696,834	12,011,676	6,413,164	6,271,994	24,696,834	0	0	0	0	0	0	0
99		Utility 1	3,704,180	0	0	0	0	2,586,077	762,701	355,402	3,704,180	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	510,199	0	402,777	0	402,777	0	107,422	0	107,422	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	30,832,789	12,576,219	6,815,941	7,152,426	26,544,586	2,736,643	870,123	591,230	4,197,996	43,834	46,373	90,207

COMMON GENERAL PLANT For Twelve Months Ended May 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	38,737,388	5,563,430	2,110,289	31,063,669	38,737,388	0	0	0	0	0	0	0
99		Utility 1	669,428	0	0	0	0	386,403	283,025	0	669,428	0	0	0
99		Utility 2	518,587	0	0	0	0	0	0	0	0	518,587	0	518,587
7		Utility 7	8,013,516	0	0	5,785,198	5,785,198	0	0	1,557,587	1,557,587	0	670,731	670,731
8		Utility 8	926,747	0	0	0	0	0	0	647,629	647,629	0	279,118	279,118
9		Utility 9 - Wa	457,544	361,208	0	0	361,208	96,336	0	0	96,336	0	0	0
9		Utility 9 - Idaho	4,042,910	0	3,191,675	0	3,191,675	0	851,235	0	851,235	0	0	0
9		Utility 9 - Allocated	7,322,891	0	0	5,781,056	5,781,056	0	0	1,541,835	1,541,835	0	0	0
		TOTAL ACCOUNT	60,689,011	5,924,638	5,301,964	42,629,923	53,856,525	482,739	1,134,260	3,747,051	5,364,050	518,587	949,849	1,468,436
	398000	Miscellaneous Equipment												
99		Utility 0	6,889	0	2,299	4,590	6,889	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	507,891	1,829	4,734	362,900	369,463	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	222,060,934	28,025,371	20,702,391	120,697,276	169,425,038	9,331,543	4,649,118	23,060,796	37,041,457	7,729,747	7,864,693	15,594,440

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 May 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	39,542,297	39,542,297	0	0
99	108X06	Utility 1 - Allocated	624,504	0	624,504	0
99	108X06	Utility 1 - Washington	2,483,973	0	2,483,973	0
99	108X06	Utility 1 - Idaho	844,830	0	844,830	0
99	108X06	Utility 2	2,264,649	0	0	2,264,649
7	108X06	Utility 7	11,458,909	8,272,530	2,227,268	959,111
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-346,380	-250,062	-67,326	-28,992
8	108X06	Utility 8	849,441	0	593,606	255,835
9	108X06	Utility 9	14,954,145	11,805,550	3,148,595	0
Total			72,676,368	59,370,315	9,855,450	3,450,603

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,816,646	5,816,646	0	0
99	108X07	Utility 1 - Allocated	182,846	0	182,846	0
99	108X07	Utility 1 - Washington	384,114	0	384,114	0
99	108X07	Utility 1 - Idaho	168,030	0	168,030	0
99	108X07	Utility 2	959,312	0	0	959,312
7	108X07	Utility 7	34,240	24,719	6,655	2,866
9	108X07	Utility 9	713,629	563,374	150,255	0
Total			8,258,817	6,404,739	891,900	962,178

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 May 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	488,743	0	0	0	0	320,293	168,450	0	488,743	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	682,801	0	0	153,199	153,199	320,293	168,450	40,859	529,602	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	733,961	0	0	733,961	733,961	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	22,369,777	0	0	16,149,413	16,149,413	0	0	4,348,014	4,348,014	0	1,872,350	1,872,350
8		Utility 8	211,861	0	0	0	0	0	0	148,053	148,053	0	63,808	63,808
		TOTAL ACCOUNT	23,362,039	0	0	16,883,374	16,883,374	0	0	4,496,067	4,496,067	46,440	1,936,158	1,982,598
	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	12,279	0	0	0	0	0	0	12,279	12,279	0	0	0
7		Utility 7	9,132,668	0	0	6,593,147	6,593,147	0	0	1,775,117	1,775,117	0	764,404	764,404
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009
		TOTAL ACCOUNT	10,554,976	0	0	7,405,496	7,405,496	0	0	2,205,067	2,205,067	0	944,413	944,413
		TOTAL	34,599,816	0	0	24,442,069	24,442,069	320,293	168,450	6,741,993	7,230,736	46,440	2,880,571	2,927,011

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 May 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	831,817	831,817	0	0
99		Utility 1	6,002	0	6,002	0
99		Utility 2 - Oregon	22,852	0	0	22,852
7		Utility 7	15,526,893	11,209,330	3,017,962	1,299,601
8		Utility 8	518,208	0	362,134	156,074
9		Utility 9	18,193	14,362	3,831	0
		Total	<u>16,923,965</u>	<u>12,055,509</u>	<u>3,389,929</u>	<u>1,478,527</u>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 2 - Oregon	-36,639	0	0	-36,639
7		Utility 7	101,392	73,198	19,708	8,487
9		Utility 9	12,869	10,159	2,710	0
		Total	<u>77,622</u>	<u>83,357</u>	<u>22,418</u>	<u>-28,152</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 May 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	4,496,067	4,496,067	0	3,054,763	3,054,763	0	1,441,304	1,441,304
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,205,067	2,205,067	0	1,498,189	1,498,189	0	706,878	706,878
			0	6,701,134	6,701,134	0	4,552,952	4,552,952	0	2,148,182	2,148,182
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,389,929	3,389,929	0			0		
	404	Amortization Expense (404X30, X31, X32)		1,213,873	1,213,873	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,389,929	3,389,929	0	2,303,219	2,303,219	0	1,086,710	1,086,710
4	404	Amortization Expense (404X30, X31, X32)	0	1,213,873	1,213,873	0	824,742	824,742	0	389,131	389,131
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 May 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	-12,774,913	-9,222,593	-2,483,060	-1,069,260
9	282900	Utility 9	-1,649,082	-1,301,868	-347,214	0
		Total	<u>-14,423,995</u>	<u>-10,524,461</u>	<u>-2,830,274</u>	<u>-1,069,260</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%