

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 7/20/2010

GAS RATE OF RETURN For Twelve Months Ended June 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	17,645,766	10,676,088	6,969,678
		Adjustments			
		Adjusted Gas Net Operating Income	17,645,766	10,676,088	6,969,678
G-APL		Gas Net Adjusted Rate Base	285,854,819	185,779,006	100,075,813
		RATE OF RETURN	6.173%	5.747%	6.964%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
2		Number of Customers	6/30/2010	220,248	146,383	73,865
		Percent		100.000%	66.463%	33.537%
3	G-OPS	Direct Distribution Operating Expense		9,119,443	6,052,228	3,067,215
		Percent		100.000%	66.366%	33.634%
		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		30,061,479	21,028,005	9,033,474
	G-PLT	Distribution		409,051,510	263,351,783	145,699,727
		Total Underground Storage/Dist Plant		439,112,989	284,379,788	154,733,201
5		Percent		100.000%	64.762%	35.238%
6	Input	Actual Therms Purchased	6/30/2010	246,745,626	172,058,195	74,687,431
		Percent		100.000%	69.731%	30.269%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended June 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%
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 June 30, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		49,105,060	45,988,228	3,116,832	0
	Direct O & M Accts 901 - 935		48,103,856	35,419,000	12,684,856	0
	Adjustments		0	0	0	0
	Total		97,208,916	81,407,228	15,801,688	0
	Percentage		100.000%	83.745%	16.255%	0.000%
	Direct Labor Accts 580 - 894		51,518,901	43,337,007	8,181,894	0
	Direct Labor Accts 901 - 935		4,574,397	4,212,733	361,664	0
	Total		56,093,298	47,549,740	8,543,558	0
	Percentage		100.000%	84.769%	15.231%	0.000%
	Number of Customers at 12/31/09		577,368	356,620	220,748	0
	Percentage		100.000%	61.766%	38.234%	0.000%
	Net Direct Plant		2,108,415,405	1,802,725,506	305,689,899	0
	Percentage		100.000%	85.501%	14.499%	0.000%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	315.781%	84.219%	0.000%
			100.000%	78.945%	21.055%	0.000%
			<u>System</u>	<u>Washington</u>	<u>Idaho</u>	
10	Actual Annual Throughput Percent	12/31/2009	379,742,240	253,123,000	126,619,240	
			100.000%	66.657%	33.343%	
11	G-OPS Book Depreciation Percent		12,072,129	7,902,853	4,169,276	
			100.000%	65.464%	34.536%	
12	G-PLT Net Gas Plant Percent		324,109,497	209,943,883	114,165,614	
			100.000%	64.776%	35.224%	
13	G-PLT Net Gas General Plant Percent		26,542,733	17,730,058	8,812,675	
			100.000%	66.798%	33.202%	
14	G-SCM Net Allocated Schedule M Percent		-27,956,924	-18,090,572	-9,866,352	
			100.000%	64.709%	35.291%	
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	<u>Washington</u>	<u>Idaho</u>		
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 June 30, 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			
REVENUES											
SALES OF GAS:											
99	480000	Residential	136,234,881	0	136,234,881	93,705,661	0	93,705,661	42,529,220	0	42,529,220
99	4812XX	Commercial - Firm & Interruptible	70,694,469	0	70,694,469	49,644,763	0	49,644,763	21,049,706	0	21,049,706
99	4813XX	Industrial-Firm	3,392,005	0	3,392,005	2,358,956	0	2,358,956	1,033,049	0	1,033,049
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	568,761	0	568,761	337,628	0	337,628	231,133	0	231,133
99	484000	Interdepartmental Revenue	292,340	0	292,340	254,662	0	254,662	37,678	0	37,678
TOTAL SALES TO ULTIMATE CUSTOMERS			211,182,456	0	211,182,456	146,301,670	0	146,301,670	64,880,786	0	64,880,786
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	149,653,032	0	149,653,032	103,510,302	0	103,510,302	46,142,730	0	46,142,730
99	488000	Miscellaneous Service Revenues	31,714	0	31,714	17,404	0	17,404	14,310	0	14,310
99	489300	Transportation For Others	3,615,717	0	3,615,717	3,155,741	0	3,155,741	459,976	0	459,976
99	493000	Rent from Gas Property	3,648	0	3,648	3,648	0	3,648	0	0	0
4	495000	Other Gas Revenues	8,675,844	73,822	8,749,666	6,024,876	50,157	6,075,033	2,650,968	23,665	2,674,633
TOTAL OTHER OPERATING REVENUES			161,979,955	73,822	162,053,777	112,711,971	50,157	112,762,128	49,267,984	23,665	49,291,649
TOTAL GAS REVENUES			373,162,411	73,822	373,236,233	259,013,641	50,157	259,063,798	114,148,770	23,665	114,172,435
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	277,182,264	0	277,182,264	192,477,092	0	192,477,092	84,705,172	0	84,705,172
6	808XXX	Net Natural Gas Storage Transactions	-1,671,891	0	-1,671,891	-1,153,801	0	-1,153,801	-518,090	0	-518,090
6	811000	Gas Used for Products Extraction	-923,098	0	-923,098	-641,853	0	-641,853	-281,245	0	-281,245
10	813000	Other Gas Expenses	0	1,185,081	1,185,081	0	789,939	789,939	0	395,142	395,142
TOTAL PRODUCTION EXPENSES			274,587,275	1,185,081	275,772,356	190,681,438	789,939	191,471,377	83,905,837	395,142	84,300,979
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	404	404	0	283	283	0	121	121
1	824000	Other Expenses	0	289,803	289,803	0	202,717	202,717	0	87,086	87,086
1	837000	Other Equipment	0	285,410	285,410	0	199,644	199,644	0	85,766	85,766
TOTAL UNDERGROUND STORAGE OP. EXP			0	575,617	575,617	0	402,644	402,644	0	172,973	172,973
G-ADP		Depreciation Expense	0	523,982	523,982	0	366,525	366,525	0	157,457	157,457
1	404X40	Amortization Expense	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	165,316	165,316	0	115,639	115,639	0	49,677	49,677
TOTAL UNDERGROUND STORAGE EXP			0	1,265,142	1,265,142	0	884,967	884,967	0	380,175	380,175

GAS OPERATING STATEMENT	Report ID:
For Twelve Months Ended June 30, 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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	182,909	423,195	606,104	128,784	280,858	409,642	54,125	142,337	196,462
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,984,485	126,710	2,111,195	1,364,666	84,092	1,448,758	619,819	42,618	662,437
3	875000	Measuring & Reg Sta Exp-General	100,202	0	100,202	58,157	0	58,157	42,045	0	42,045
3	876000	Measuring & Reg Sta Exp-Industrial	10,289	0	10,289	6,678	0	6,678	3,611	0	3,611
3	877000	Measuring & Reg Sta Exp-City Gate	193,827	0	193,827	78,259	0	78,259	115,568	0	115,568
3	878000	Meter & House Regulator Expenses	1,012,571	0	1,012,571	729,108	0	729,108	283,463	0	283,463
3	879000	Customer Installation Expenses	1,338,377	79,303	1,417,680	741,943	52,630	794,573	596,434	26,673	623,107
3	880000	Other Expenses	1,089,456	641,421	1,730,877	773,983	425,685	1,199,668	315,473	215,736	531,209
3	881000	Rents	60	25,132	25,192	60	16,679	16,739	0	8,453	8,453
		MAINTENANCE									
3	885000	Supervision & Engineering	146,830	145	146,975	62,999	96	63,095	83,831	49	83,880
3	887000	Mains	1,488,779	269	1,489,048	1,018,518	179	1,018,697	470,261	90	470,351
3	889000	Measuring & Reg Sta Exp-General	254,284	40	254,324	137,465	27	137,492	116,819	13	116,832
3	890000	Measuring & Reg Sta Exp-Industrial	187,189	60,028	247,217	99,881	39,838	139,719	87,308	20,190	107,498
3	891000	Measuring & Reg Sta Exp-City Gate	68,731	0	68,731	34,650	0	34,650	34,081	0	34,081
3	892000	Services	554,144	273,572	827,716	402,176	181,559	583,735	151,968	92,013	243,981
3	893000	Meters & House Regulators	502,589	577,129	1,079,718	410,877	383,017	793,894	91,712	194,112	285,824
3	894000	Other Equipment	4,721	131,661	136,382	4,024	87,378	91,402	697	44,283	44,980
		TOTAL DISTRIBUTION OPERATING EXP	9,119,443	2,338,605	11,458,048	6,052,228	1,552,038	7,604,266	3,067,215	786,567	3,853,782
G-ADP		Depreciation	9,560,887	62,455	9,623,342	6,192,139	43,550	6,235,689	3,368,748	18,905	3,387,653
G-OTX		Taxes Other Than FIT	13,743,829	0	13,743,829	12,047,275	0	12,047,275	1,696,554	0	1,696,554
		TOTAL DISTRIBUTION EXPENSES	32,424,159	2,401,060	34,825,219	24,291,642	1,595,588	25,887,230	8,132,517	805,472	8,937,989
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	391,600	391,600	0	260,269	260,269	0	131,331	131,331
2	902000	Meter Reading Expenses	1,512,799	75,428	1,588,227	1,351,411	50,132	1,401,543	161,388	25,296	186,684
G-903	903XXX	Customer Records & Collection Expenses	954,162	3,728,338	4,682,500	675,663	2,476,719	3,152,382	278,499	1,251,619	1,530,118
2	904000	Uncollectible Accounts	0	1,806,315	1,806,315	0	1,200,531	1,200,531	0	605,784	605,784
2	905000	Misc Customer Accounts	0	128,944	128,944	0	85,700	85,700	0	43,244	43,244
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,466,961	6,130,625	8,597,586	2,027,074	4,073,351	6,100,425	439,887	2,057,274	2,497,161
		CUSTOMER SERVICE & INFO EXPENSES:									
2	908XXX	Customer Assistance Expenses	10,140,017	360,664	10,500,681	7,662,067	239,708	7,901,775	2,477,950	120,956	2,598,906
2	909000	Advertising	0	185,623	185,623	0	123,371	123,371	0	62,252	62,252
2	910000	Misc Customer Service & Info Exp	0	96,310	96,310	0	64,011	64,011	0	32,299	32,299
		TOTAL CUSTOMER SERVICE & INFO EXP	10,140,017	642,597	10,782,614	7,662,067	427,090	8,089,157	2,477,950	215,507	2,693,457

GAS OPERATING STATEMENT	Report ID:
For Twelve Months Ended June 30, 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	235,847	235,847	0	156,751	156,751	0	79,096	79,096
2	913000	Advertising	0	58,913	58,913	0	39,155	39,155	0	19,758	19,758
2	916000	Miscellaneous Sales Expenses	123,889	28,357	152,246	117,040	18,847	135,887	6,849	9,510	16,359
		TOTAL SALES EXPENSES	123,889	323,117	447,006	117,040	214,753	331,793	6,849	108,364	115,213
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	28,627	5,361,471	5,390,098	6,345	3,642,744	3,649,089	22,282	1,718,727	1,741,009
4	921000	Office Supplies & Expenses	119	1,026,275	1,026,394	119	697,282	697,401	0	328,993	328,993
4	922000	Admin. Expenses Transferred - Credit	0	-33,444	-33,444	0	-22,723	-22,723	0	-10,721	-10,721
4	923000	Outside Services Employed	0	3,181,532	3,181,532	0	2,161,628	2,161,628	0	1,019,904	1,019,904
4	924000	Property Insurance Premium	0	304,679	304,679	0	207,008	207,008	0	97,671	97,671
4	925XXX	Injuries and Damages	0	1,144,481	1,144,481	0	777,595	777,595	0	366,886	366,886
4	926XXX	Employee Pensions and Benefits	56,064	164,969	221,033	56,064	112,085	168,149	0	52,884	52,884
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	881,279	257,642	1,138,921	647,073	175,050	822,123	234,206	82,592	316,798
4	930000	Miscellaneous General Expenses	68,730	914,961	983,691	61,565	621,652	683,217	7,165	293,309	300,474
4	931000	Rents	18,226	107,220	125,446	17,532	72,848	90,380	694	34,372	35,066
4	935000	Maintenance of General Plant	187,677	1,429,815	1,617,492	107,683	971,459	1,079,142	79,994	458,356	538,350
		TOTAL ADMIN & GEN OPERATING EXP	1,240,722	13,859,601	15,100,323	896,381	9,416,628	10,313,009	344,341	4,442,973	4,787,314
G-ADP		Depreciation	764,359	1,160,446	1,924,805	512,197	788,442	1,300,639	252,162	372,004	624,166
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	1,228,644	1,228,644	0	834,778	834,778	0	393,866	393,866
99	404X30	Amortization - Intangible Distribution Plant	11,602	0	11,602	7,778	0	7,778	3,824	0	3,824
99	407X28	Amortization - Decoupling Revenue	-498,602	0	-498,602	-498,602	0	-498,602	0	0	0
99	407329	Decoupling Surcharge	532,805	0	532,805	532,805	0	532,805	0	0	0
G-OTX		Taxes Other than FIT	0	30,626	30,626	0	20,808	20,808	0	9,818	9,818
		TOTAL ADMIN & GENERAL EXPENSES	2,050,886	16,281,320	18,332,206	1,450,559	11,062,017	12,512,576	600,327	5,219,303	5,819,630
		TOTAL EXPENSES BEFORE FIT	321,793,187	28,228,942	350,022,129	226,229,820	19,047,705	245,277,525	95,563,367	9,181,237	104,744,604
		NET OPERATING INCOME BEFORE FIT			23,214,104			13,786,273			9,427,831
G-FIT		FEDERAL INCOME TAX			-7,323,642			-5,638,757			-1,684,885
G-FIT		DEFERRED FEDERAL INCOME TAX			12,939,752			8,778,570			4,161,182
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-47,772			-29,628			-18,144
		GAS NET OPERATING INCOME			17,645,766			10,676,088			6,969,678

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.463%	33.537%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.366%	33.634%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.731%	30.269%
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 June 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	-33,682,105	0	-33,682,105	-23,525,593	0	-23,525,593	-10,156,512	0	-10,156,512
99	805120	Gas Expense - Rate Deferrals	17,189,210	0	17,189,210	11,900,786	0	11,900,786	5,288,424	0	5,288,424
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	250,964,698	0	250,964,698	174,127,241	0	174,127,241	76,837,457	0	76,837,457
1	804001	Pipeline Demand Costs	25,160,640	0	25,160,640	17,673,639	0	17,673,639	7,487,001	0	7,487,001
99	804010	Gas Costs - Fixed Hedge	818,883	0	818,883	587,171	0	587,171	231,712	0	231,712
99	804014	GTI Contributions	81,318	0	81,318	40,333	0	40,333	40,985	0	40,985
99	804017	Transaction Fees	79,400	0	79,400	54,930	0	54,930	24,470	0	24,470
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	3,859,243	0	3,859,243	2,679,827	0	2,679,827	1,179,416	0	1,179,416
6	804700	Off System Gas Purchases - Bookout	12,710,977	0	12,710,977	8,938,758	0	8,938,758	3,772,219	0	3,772,219
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			277,182,264	0	277,182,264	192,477,092	0	192,477,092	84,705,172	0	84,705,172

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	69.731%	30.269%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 7/20/2010

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended June 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	954,162	3,654,430	4,608,592	675,663	2,428,844	3,104,507	278,499	1,225,586	1,504,085
12	903920	Accts Rec Sold - Program Fees	0	72,409	72,409	0	46,904	46,904	0	25,505	25,505
12	903930	Accts Rec Sold - Maturity Yield Fees	0	1,499	1,499	0	971	971	0	528	528
Total Account 903			954,162	3,728,338	4,682,500	675,663	2,476,719	3,152,382	278,499	1,251,619	1,530,118

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.463%	33.537%
G-ALL	12	Net Gas Plant	100.000%	64.776%	35.224%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended June 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	9,757	360,664	370,421	9,757	239,708	249,465	0	120,956	120,956
99	908600	Customer Service & Info Expense	9,259,140	0	9,259,140	6,918,325	0	6,918,325	2,340,815	0	2,340,815
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	259,260	0	259,260	223,269	0	223,269	35,991	0	35,991
99	908990	DSM Amortization	377,467	0	377,467	276,323	0	276,323	101,144	0	101,144
Total Account 908			10,140,017	360,664	10,500,681	7,662,067	239,708	7,901,775	2,477,950	120,956	2,598,906

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.463%	33.537%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Twelve Months Ended June 30, 2010 Average of Monthly Averages Basis	Report ID: G-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	373,236,233	259,063,798	114,172,435
G-OPS	Operating & Maintenance Expense	322,733,550	224,312,671	98,420,879
G-OPS	Book Depreciation & Amortization	13,348,808	8,781,132	4,567,676
G-OTX	Taxes Other than FIT	13,939,771	12,183,722	1,756,049
	Net Operating Income Before FIT	23,214,104	13,786,273	9,427,831
	Less: Interest Expense	9,832,634	6,530,132	3,302,502
G-SCM	Add: Schedule M Additions	556,646	-542,667	1,099,313
G-SCM	Less: Schedule M Deductions	34,862,806	22,824,207	12,038,599
	Taxable Net Operating Income	-20,924,690	-16,110,733	-4,813,957
	Percent	35%	35%	35%
	Total Federal Income Tax	-7,323,642	-5,638,757	-1,684,885
G-DTE	Deferred FIT	12,939,752	8,778,570	4,161,182
99	411400 Amortized Investment Tax Credit	-47,772	-29,628	-18,144
	Total FIT/Deferred FIT & ITC	5,568,338	3,110,185	2,458,153
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended June 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)	10,336,848	2,977,757	13,314,605	6,712,114	2,034,815	8,746,929	3,624,734	942,942	4,567,676
12	997001	Contributions In Aid of Construction	0	233,901	233,901	0	151,512	151,512	0	82,389	82,389
2	997002	Injuries and Damages	0	-143,117	-143,117	0	-95,120	-95,120	0	-47,997	-47,997
12	997003	Salvage	0	-135,503	-135,503	0	-87,773	-87,773	0	-47,730	-47,730
4	997005	FAS106 Current Retiree Medical Accrual	0	2,651	2,651	0	1,801	1,801	0	850	850
6	997008	DSM Book Amortization	0	377,467	377,467	0	263,212	263,212	0	114,255	114,255
99	997010	Deferred Gas Credit and Refunds	-16,489,695	0	-16,489,695	-11,621,608	0	-11,621,608	-4,868,087	0	-4,868,087
4	997015	Airplane Lease Payments	0	66,592	66,592	0	45,245	45,245	0	21,347	21,347
12	997016	1992 Redemptions	0	98,358	98,358	0	63,712	63,712	0	34,646	34,646
4	997020	FAS87 Current Pension Accrual	0	203,341	203,341	0	138,156	138,156	0	65,185	65,185
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	31,004	0	31,004	31,004	0	31,004	0	0	0
12	997032	Interest Rate Swaps	0	336,640	336,640	0	218,062	218,062	0	118,578	118,578
99	997033	DSM Tariff Rider	-542,214	0	-542,214	-676,642	0	-676,642	134,428	0	134,428
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	1,891,324	1,891,324	0	1,322,981	1,322,981	0	568,343	568,343
99	997065	Amortization of Unbilled Revenue Add-Ins	259,260	0	259,260	223,269	0	223,269	35,991	0	35,991
4	997066	Miscellaneous Schedule M Additions	0	996,471	996,471	0	677,032	677,032	0	319,439	319,439
TOTAL SCHEDULE M ADDITIONS			-6,349,236	6,905,882	556,646	-5,276,302	4,733,635	-542,667	-1,072,934	2,172,247	1,099,313
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	34,797,442	34,797,442	0	22,779,797	22,779,797	0	12,017,645	12,017,645
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	34,862,806	34,862,806	0	22,824,207	22,824,207	0	12,038,599	12,038,599

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.463%	33.537%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.366%	33.634%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.731%	30.269%
G-ALL	11	Book Depreciation	100.000%	65.464%	34.536%
G-ALL	12	Net Gas Plant	100.000%	64.776%	35.224%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 7/20/2010

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended June 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	7,382,996	4,777,463	2,605,533
99	410100	Deferred Federal Income Tax Exp	5,798,057	4,176,677	1,621,380
		SUBTOTAL	13,181,053	8,954,140	4,226,913
14	411100	Deferred Federal Income Tax Expense - Allocated	-150,560	-97,426	-53,134
99	411100	Deferred Federal Income Tax Exp	-90,741	-78,144	-12,597
		SUBTOTAL	-241,301	-175,570	-65,731
		Total Deferred Federal Income Tax Expense	12,939,752	8,778,570	4,161,182

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	64.709%	35.291%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended June 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	285,854,819	185,779,006	100,075,813
	Interest Deduction for FIT Calculation	9,832,634	6,530,132	3,302,502
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 June 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	165,316	165,316	0	115,639	115,639	0	49,677	49,677
		DISTRIBUTION									
99	408110	State Excise Tax	5,478,955	0	5,478,955	5,478,955	0	5,478,955	0	0	0
99	408120	Municipal Occupation & License Tax	6,406,332	0	6,406,332	5,251,164	0	5,251,164	1,155,168	0	1,155,168
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	2,024,556	0	2,024,556	1,317,156	0	1,317,156	707,400	0	707,400
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-166,014	0	-166,014	0	0	0	-166,014	0	-166,014
		TOTAL	13,743,829	0	13,743,829	12,047,275	0	12,047,275	1,696,554	0	1,696,554
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	30,626	30,626	0	20,808	20,808	0	9,818	9,818
		TOTAL TAXES OTHER THAN FIT	13,743,829	195,942	13,939,771	12,047,275	136,447	12,183,722	1,696,554	59,495	1,756,049
		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		165,316	33,491,805	11.021%	165,316	0	0.000%	0
G-ALL		Distribution	412,311,125		2,024,556	266,845,782	87.810%	1,317,156	145,465,343	98.183%	707,400
G-ALL		General	6,243,298		30,626	3,550,811	1.169%	17,535	2,692,487	1.817%	13,091
		TOTAL	452,046,228		2,220,498	303,888,398	100.000%	1,500,007	148,157,830	100.000%	720,491

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 June 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)	535,972	40,859	576,831	367,522	27,761	395,283	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	4,649,944	4,649,944	0	3,159,311	3,159,311	0	1,490,633	1,490,633
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,217,912	2,217,912	0	1,506,916	1,506,916	0	710,996	710,996
TOTAL INTANGIBLE PLANT--SOFTWARE			535,972	6,908,715	7,444,687	367,522	4,693,988	5,061,510	168,450	2,214,727	2,383,177
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	479,575	479,575	0	335,463	335,463	0	144,112	144,112
1	351XXX	Structures & Improvements	0	1,273,036	1,273,036	0	890,489	890,489	0	382,547	382,547
1	352XXX	Wells	0	13,733,211	13,733,211	0	9,606,381	9,606,381	0	4,126,830	4,126,830
1	353000	Lines	0	1,041,500	1,041,500	0	728,529	728,529	0	312,971	312,971
1	354000	Compressor Station Equipment	0	11,370,523	11,370,523	0	7,953,681	7,953,681	0	3,416,842	3,416,842
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	411,382	411,382	0	287,762	287,762	0	123,620	123,620
1	357000	Other Equipment	0	1,578,468	1,578,468	0	1,104,138	1,104,138	0	474,330	474,330
TOTAL UNDERGROUND STORAGE PLANT			0	30,061,479	30,061,479	0	21,028,005	21,028,005	0	9,033,474	9,033,474
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	64,187	0	64,187	1,052	0	1,052	63,135	0	63,135
6	375000	Structures & Improvements	600,848	22,254	623,102	431,471	15,518	446,989	169,377	6,736	176,113
6	376000	Mains	203,169,654	2,512,521	205,682,175	128,988,831	1,752,006	130,740,837	74,180,823	760,515	74,941,338
6	378000	Measuring & Reg Station Equip-General	4,434,060	57,440	4,491,500	2,779,830	40,053	2,819,883	1,654,230	17,387	1,671,617
6	379000	Measuring & Reg Station Equip-City Gate	6,050,470	60,967	6,111,437	1,886,141	42,513	1,928,654	4,164,329	18,454	4,182,783
6	380000	Services	132,854,118	0	132,854,118	87,580,083	0	87,580,083	45,274,035	0	45,274,035
6	381000	Meters	56,526,466	0	56,526,466	37,759,278	0	37,759,278	18,767,188	0	18,767,188
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	2,613,555	0	2,613,555	2,014,707	0	2,014,707	598,848	0	598,848
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			406,398,328	2,653,182	409,051,510	261,501,693	1,850,090	263,351,783	144,896,635	803,092	145,699,727
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	747,104	1,415,434	576,272	507,605	1,083,877	92,058	239,499	331,557
4	390XXX	Structures & Improvements	2,206,291	8,221,052	10,427,343	1,277,910	5,585,629	6,863,539	928,381	2,635,423	3,563,804
4	391XXX	Office Furniture & Equipment	0	6,734,166	6,734,166	0	4,575,394	4,575,394	0	2,158,772	2,158,772
4	392XXX	Transportation Equipment	4,172,915	1,017,045	5,189,960	3,070,115	691,011	3,761,126	1,102,800	326,034	1,428,834
4	393000	Stores Equipment	159,302	182,506	341,808	114,442	124,000	238,442	44,860	58,506	103,366
4	394000	Tools, Shop & Garage Equipment	1,455,125	1,760,863	3,215,988	998,419	1,196,383	2,194,802	456,706	564,480	1,021,186
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	3,601,854	586,133	4,187,987	2,732,085	398,236	3,130,321	869,769	187,897	1,057,666

GAS UTILITY PLANT For Twelve Months Ended June 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
4	397XXX	Communications Equipment	1,624,408	3,765,778	5,390,186	487,558	2,558,583	3,046,141	1,136,850	1,207,195	2,344,045
4	398000	Miscellaneous Equipment	1,137	96,454	97,591	488	65,534	66,022	649	30,920	31,569
		TOTAL GENERAL PLANT	14,032,439	23,428,523	37,460,962	9,365,201	15,918,041	25,283,242	4,667,238	7,510,482	12,177,720
		TOTAL PLANT IN SERVICE	420,966,739	63,051,899	484,018,638	271,234,416	43,490,124	314,724,540	149,732,323	19,561,775	169,294,098
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	420,966,739	63,051,899	484,018,638	271,234,416	43,490,124	314,724,540	149,732,323	19,561,775	169,294,098
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,285,839	11,285,839	0	7,894,444	7,894,444	0	3,391,395	3,391,395
G-ADP	1119.X5	Distribution	133,251,198	870,449	134,121,647	86,300,574	606,973	86,907,547	46,950,624	263,476	47,214,100
G-ADP	1119.X6	General Plant - Non-Transportation	5,329,434	4,678,353	10,007,787	3,730,692	3,178,613	6,909,305	1,598,742	1,499,740	3,098,482
G-ADP	1119.X7	General Plant - Transportation	843,102	67,340	910,442	598,126	45,753	643,879	244,976	21,587	266,563
		TOTAL ACCUMULATED DEPRECIATION	139,423,734	16,901,981	156,325,715	90,629,392	11,725,783	102,355,175	48,794,342	5,176,198	53,970,540
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,491,700	3,491,700	0	2,372,366	2,372,366	0	1,119,334	1,119,334
99	111X30	Intangible Plant--Distribution Plant	69,141	0	69,141	37,771	0	37,771	31,370	0	31,370
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	22,585	22,585	0	15,345	15,345	0	7,240	7,240
		TOTAL ACCUMULATED AMORTIZATION	69,141	3,514,285	3,583,426	37,771	2,387,711	2,425,482	31,370	1,126,574	1,157,944
		NET GAS UTILITY PLANT	281,473,864	42,635,633	324,109,497	180,567,253	29,376,630	209,943,883	100,906,611	13,259,003	114,165,614

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%	69.731%	30.269%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended June 30, 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	281,473,864	42,635,633	324,109,497	180,567,253	29,376,630	209,943,883	100,906,611	13,259,003	114,165,614
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,899,546	-2,899,546	0	-1,878,210	-1,878,210	0	-1,021,336	-1,021,336
12	282900	Deferred F.I.T. - Plant In Service	0	-47,855,950	-47,855,950	0	-30,999,170	-30,999,170	0	-16,856,780	-16,856,780
12	190180	FAS 109 ITC	0	174,891	174,891	0	113,287	113,287	0	61,604	61,604
12	283850	Gas portion of Bond Redemptions	0	-731,472	-731,472	0	-473,818	-473,818	0	-257,654	-257,654
4	190850	Gain on Sale of General Office Bldg--GAS	0	45,770	45,770	0	31,098	31,098	0	14,672	14,672
99	190610	Contrib in Aid of Construction	505,155	0	505,155	355,635	0	355,635	149,520	0	149,520
		TOTAL ACCUM DEFERRED INCOME TAX	505,155	-51,266,307	-50,761,152	355,635	-33,206,813	-32,851,178	149,520	-18,059,494	-17,909,974
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	799,556	799,556	0	559,289	559,289	0	240,267	240,267
1	164100	Gas Inventory--Jackson Prairie	0	11,545,443	11,545,443	0	8,076,037	8,076,037	0	3,469,406	3,469,406
99	186710	DSM Programs	292,203	0	292,203	139,796	0	139,796	152,407	0	152,407
4	253850	Gain on Sale of General Office Building	0	-130,728	-130,728	0	-88,821	-88,821	0	-41,907	-41,907
		TOTAL OTHER ADJUSTMENTS	292,203	12,214,271	12,506,474	139,796	8,546,505	8,686,301	152,407	3,667,766	3,820,173
		NET RATE BASE	282,271,222	3,583,597	285,854,819	181,062,684	4,716,322	185,779,006	101,208,538	-1,132,725	100,075,813

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%	64.776%	35.224%
G-ALL	13	Net Gas General Plant	100.000%	66.798%	33.202%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended June 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	30,061,479	30,061,479	0	21,028,005	21,028,005	0	9,033,474	9,033,474
G-PLT	350XXX	Less: Land and Land Rights	0	479,575	479,575	0	335,463	335,463	0	144,112	144,112
		Depreciable Underground Storage Plant	0	29,581,904	29,581,904	0	20,692,542	20,692,542	0	8,889,362	8,889,362
		Percentage		100.000%	100.000%		0.000%			0.000%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,285,839	11,285,839	0			0		
	403X80	Depreciation Expense - JP		523,982	523,982	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,285,839	11,285,839	0	7,894,444	7,894,444	0	3,391,395	3,391,395
1	403X80	Depreciation Expense - JP	0	523,982	523,982	0	366,525	366,525	0	157,457	157,457
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	406,398,328	2,653,182	409,051,510	261,501,693	1,850,090	263,351,783	144,896,635	803,092	145,699,727
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	406,313,358	2,653,182	408,966,540	261,441,393	1,850,090	263,291,483	144,871,965	803,092	145,675,057
		Percentage		0.649%	100.000%		64.345%			35.006%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		870,449	134,121,647	86,300,574			46,950,624		
	403X50	Depreciation Expense		62,455	9,623,342	6,192,139			3,368,748		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	133,251,198	870,449	134,121,647	86,300,574	606,973	86,907,547	46,950,624	263,476	47,214,100
6	403X50	Depreciation Expense	9,560,887	62,455	9,623,342	6,192,139	43,550	6,235,689	3,368,748	18,905	3,387,653
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	14,032,439	23,428,523	37,460,962	9,365,201	15,918,041	25,283,242	4,667,238	7,510,482	12,177,720
G-PLT	389XXX	Less: Land and Land Rights	668,330	747,104	1,415,434	576,272	507,605	1,083,877	92,058	239,499	331,557
G-PLT	392XXX	Less: Transportation	4,172,915	1,017,045	5,189,960	3,070,115	691,011	3,761,126	1,102,800	326,034	1,428,834
		Depreciable Non-Transport Genl Plant	9,191,194	21,664,374	30,855,568	5,718,814	14,719,425	20,438,239	3,472,380	6,944,949	10,417,329
		Percentage		70.212%	100.000%		18.534%			11.254%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended June 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
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	108X06	Accum Depr--Gas General Plant		4,678,353	6,663,181	1,234,954			749,874		
	108X06	Accum Depr--Gas General Plant - Direct	3,344,606		3,344,606	2,495,738			848,868		
	403X60	Depreciation Expense		1,154,624	1,644,483	304,788			185,070		
	403X60	Depreciation Expense (Direct)	250,614		250,614	189,835			60,779		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	5,329,434	4,678,353	10,007,787	3,730,692	3,178,613	6,909,305	1,598,742	1,499,740	3,098,482
4	403X60	Depreciation Expense	740,472	1,154,624	1,895,096	494,623	784,486	1,279,109	245,849	370,138	615,987
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	4,172,915	1,017,045	5,189,960	3,070,115	691,011	3,761,126	1,102,800	326,034	1,428,834
		Percentage		19.596%	100.000%	59.155%			21.249%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		67,340	343,640	203,280			73,020		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	566,802		566,802	394,846			171,956		
	403X70	Depreciation Expense		5,822	29,708	17,574			6,313		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	843,102	67,340	910,442	598,126	45,753	643,879	244,976	21,587	266,563
4	403X70	Depreciation Expense	23,887	5,822	29,709	17,574	3,956	21,530	6,313	1,866	8,179
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%			69.731%			30.269%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended June 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	4,616,005	3,332,432	897,213
8			Utility 8	53,476	0	37,370
9			Utility 9	9,703	7,660	2,043
		TOTAL		4,679,184	3,340,092	936,626
7	404X32	PC Software	Utility 7	1,180,380	852,152	229,430
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		1,266,153	852,152	289,370
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		5,955,640	4,199,682	1,227,999

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 June 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	6,697,826	4,835,362	1,301,856	560,608
8	Utility 8	136,155	0	95,148	41,007
9	Utility 9	706,501	557,747	148,754	0
9	Utility 9 - Washington	106,341	83,951	22,390	0
9	Utility 9 - Idaho	411,469	324,834	86,635	0
	Total	<u>8,058,292</u>	<u>5,801,894</u>	<u>1,654,783</u>	<u>601,615</u>
7	403X70 Utility 7	2,462	1,777	479	206
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>16,826</u>	<u>13,117</u>	<u>3,503</u>	<u>206</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 June 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
	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	475,783	0	0	0	0	0	0	0	0	475,783	0	475,783
7		Utility 7	3,558,320	0	0	2,568,858	2,568,858	0	0	691,631	691,631	0	297,831	297,831
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	5,807,352	371,603	447,074	2,799,627	3,618,304	576,272	92,058	747,104	1,415,434	475,783	297,831	773,614
	390XXX	Structures & Improvements												
99		Utility 0	2,959,095	484,914	1,314,987	1,159,194	2,959,095	0	0	0	0	0	0	0
99		Utility 1	931,042	0	0	0	0	931,042	0	0	931,042	0	0	0
99		Utility 2	3,410,061	0	0	0	0	0	0	0	0	3,410,061	0	3,410,061
7		Utility 7	37,650,239	0	0	27,180,837	27,180,837	0	0	7,318,077	7,318,077	0	3,151,325	3,151,325
9		Utility 9 - Wa	1,647,437	1,300,569	0	0	1,300,569	346,868	0	0	346,868	0	0	0
9		Utility 9 - Idaho	4,409,312	0	3,480,931	0	3,480,931	0	928,381	0	928,381	0	0	0
9		Utility 9 - Allocated	4,288,650	0	0	3,385,675	3,385,675	0	0	902,975	902,975	0	0	0
		TOTAL ACCOUNT	55,295,836	1,785,483	4,795,918	31,725,706	38,307,107	1,277,910	928,381	8,221,052	10,427,343	3,410,061	3,151,325	6,561,386
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,126,809	0	0	1,126,809	1,126,809	0	0	0	0	0	0	0
7		Utility 7	33,264,862	0	0	24,014,902	24,014,902	0	0	6,465,691	6,465,691	0	2,784,269	2,784,269
8		Utility 8	384,183	0	0	0	0	0	0	268,475	268,475	0	115,708	115,708
		TOTAL ACCOUNT	34,775,854	0	0	25,141,711	25,141,711	0	0	6,734,166	6,734,166	0	2,899,977	2,899,977
	392XXX	Transportation Equipment												
99		Utility 0	11,962,997	5,134,980	2,175,163	4,652,854	11,962,997	0	0	0	0	0	0	0
99		Utility 1	4,603,580	0	0	0	0	2,853,752	973,795	776,033	4,603,580	0	0	0
99		Utility 2	1,994,590	0	0	0	0	0	0	0	0	1,994,590	0	1,994,590
7		Utility 7	332,997	0	0	240,401	240,401	0	0	64,725	64,725	0	27,872	27,872
9		Utility 9 - Wa	1,027,608	811,245	0	0	811,245	216,363	0	0	216,363	0	0	0
9		Utility 9 - Idaho	612,707	0	483,702	0	483,702	0	129,005	0	129,005	0	0	0
9		Utility 9 - Allocated	837,271	0	0	660,984	660,984	0	0	176,287	176,287	0	0	0
		TOTAL ACCOUNT	21,371,750	5,946,225	2,658,865	5,554,239	14,159,329	3,070,115	1,102,800	1,017,045	5,189,960	1,994,590	27,872	2,022,462

COMMON GENERAL PLANT
For Twelve Months Ended June 30, 2010
Average of Monthly Averages Basis

Report ID:
C-GPL-12A

***** 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	363,021	10,739	14,745	337,537	363,021	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	143,296	113,125	0	0	113,125	30,171	0	0	30,171	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	866,804	0	0	684,298	684,298	0	0	182,506	182,506	0	0	0
		TOTAL ACCOUNT	1,727,679	123,864	182,945	1,021,835	1,328,644	114,442	44,860	182,506	341,808	57,227	0	57,227
394000 Tools, Shop, & Garage Equipment														
99		Utility 0	3,452,809	1,287,102	432,867	1,732,840	3,452,809	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	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281
7		Utility 7	2,967,309	0	0	2,142,189	2,142,189	0	0	576,756	576,756	0	248,364	248,364
8		Utility 8	992,660	0	0	0	0	0	0	693,691	693,691	0	298,969	298,969
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	307,330	0	0	242,622	242,622	0	0	64,708	64,708	0	0	0
		TOTAL ACCOUNT	10,606,365	1,321,730	440,382	4,117,651	5,879,763	998,419	456,706	1,760,863	3,215,988	963,281	547,333	1,510,614
395000 Laboratory Equipment														
99		Utility 0	1,466,962	214,701	143,514	1,108,747	1,466,962	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	2,739,468	230,136	148,441	1,594,349	1,972,926	107,912	35,165	317,422	460,499	273,708	32,335	306,043
396XXX Power Operated Equipment														
99		Utility 0	25,325,802	12,254,707	6,528,978	6,542,117	25,325,802	0	0	0	0	0	0	0
99		Utility 1	3,693,864	0	0	0	0	2,581,519	762,040	350,305	3,693,864	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	511,653	0	403,924	0	403,924	0	107,729	0	107,729	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	31,452,895	12,819,250	6,932,902	7,422,549	27,174,701	2,732,085	869,769	586,133	4,187,987	43,834	46,373	90,207

COMMON GENERAL PLANT For Twelve Months Ended June 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	38,904,795	5,565,648	2,133,755	31,205,392	38,904,795	0	0	0	0	0	0	0
99		Utility 1	674,341	0	0	0	0	391,037	283,304	0	674,341	0	0	0
99		Utility 2	520,522	0	0	0	0	0	0	0	0	520,522	0	520,522
7		Utility 7	8,105,606	0	0	5,851,680	5,851,680	0	0	1,575,487	1,575,487	0	678,439	678,439
8		Utility 8	926,556	0	0	0	0	0	0	647,496	647,496	0	279,060	279,060
9		Utility 9 - Wa	458,422	361,901	0	0	361,901	96,521	0	0	96,521	0	0	0
9		Utility 9 - Idaho	4,053,886	0	3,200,340	0	3,200,340	0	853,546	0	853,546	0	0	0
9		Utility 9 - Allocated	7,327,450	0	0	5,784,655	5,784,655	0	0	1,542,795	1,542,795	0	0	0
		TOTAL ACCOUNT	60,971,578	5,927,549	5,334,095	42,841,727	54,103,371	487,558	1,136,850	3,765,778	5,390,186	520,522	957,499	1,478,021
	398000	Miscellaneous Equipment												
99		Utility 0	7,394	0	2,299	5,095	7,394	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	508,396	1,829	4,734	363,405	369,968	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	225,257,173	28,527,669	20,945,356	122,582,799	172,055,824	9,365,201	4,667,238	23,428,523	37,460,962	7,739,006	8,001,382	15,740,388

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 June 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	39,622,651	39,622,651	0	0
99	108X06	Utility 1 - Allocated	628,081	0	628,081	0
99	108X06	Utility 1 - Washington	2,495,738	0	2,495,738	0
99	108X06	Utility 1 - Idaho	848,868	0	848,868	0
99	108X06	Utility 2	2,279,035	0	0	2,279,035
7	108X06	Utility 7	11,992,506	8,657,750	2,330,983	1,003,773
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-346,975	-250,492	-67,442	-29,042
8	108X06	Utility 8	860,572	0	601,385	259,187
9	108X06	Utility 9	15,056,635	11,886,461	3,170,174	0
Total			73,437,111	59,916,370	10,007,787	3,512,953

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,805,293	5,805,293	0	0
99	108X07	Utility 1 - Allocated	187,227	0	187,227	0
99	108X07	Utility 1 - Washington	394,846	0	394,846	0
99	108X07	Utility 1 - Idaho	171,956	0	171,956	0
99	108X07	Utility 2	967,561	0	0	967,561
7	108X07	Utility 7	33,509	24,191	6,513	2,805
9	108X07	Utility 9	711,943	562,043	149,900	0
Total			8,272,335	6,391,527	910,442	970,366

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 June 30, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total	
	303000	Intangible Plant													
99		Utility 1	535,972	0	0	0	0	367,522	168,450	0	535,972	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,199	153,199	0	0	40,859	40,859	0	0	0	0
		TOTAL ACCOUNT	730,030	0	0	153,199	153,199	367,522	168,450	40,859	576,831	0	0	0	0
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	744,406	0	0	744,406	744,406	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440	46,440
7		Utility 7	22,961,844	0	0	16,576,844	16,576,844	0	0	4,463,094	4,463,094	0	1,921,906	1,921,906	1,921,906
8		Utility 8	267,379	0	0	0	0	0	0	186,850	186,850	0	80,529	80,529	80,529
		TOTAL ACCOUNT	24,020,069	0	0	17,321,250	17,321,250	0	0	4,649,944	4,649,944	46,440	2,002,435	2,048,875	2,048,875
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0	0
99		Utility 1	13,240	0	0	0	0	0	0	13,240	13,240	0	0	0	0
7		Utility 7	9,193,811	0	0	6,637,288	6,637,288	0	0	1,787,001	1,787,001	0	769,522	769,522	769,522
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009	180,009
		TOTAL ACCOUNT	10,617,080	0	0	7,449,637	7,449,637	0	0	2,217,912	2,217,912	0	949,531	949,531	949,531
		TOTAL	35,367,179	0	0	24,924,086	24,924,086	367,522	168,450	6,908,715	7,444,687	46,440	2,951,966	2,998,406	2,998,406

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 June 30, 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	855,110	855,110	0	0
99		Utility 1	6,214	0	6,214	0
99		Utility 2 - Oregon	23,634	0	0	23,634
7		Utility 7	16,008,463	11,556,990	3,111,565	1,339,908
8		Utility 8	529,349	0	369,920	159,429
9		Utility 9	19,001	15,000	4,001	0
		Total	<u>17,441,771</u>	<u>12,427,100</u>	<u>3,491,700</u>	<u>1,522,971</u>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 2 - Oregon	-37,043	0	0	-37,043
7		Utility 7	102,251	73,818	19,875	8,558
9		Utility 9	12,869	10,159	2,710	0
		Total	<u>78,077</u>	<u>83,977</u>	<u>22,585</u>	<u>-28,485</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 June 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	4,649,944	4,649,944	0	3,159,311	3,159,311	0	1,490,633	1,490,633
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,217,912	2,217,912	0	1,506,916	1,506,916	0	710,996	710,996
			0	6,867,856	6,867,856	0	4,666,227	4,666,227	0	2,201,629	2,201,629
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,491,700	3,491,700	0			0		
	404	Amortization Expense (404X30, X31, X32)		1,228,644	1,228,644	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,491,700	3,491,700	0	2,372,366	2,372,366	0	1,119,334	1,119,334
4	404	Amortization Expense (404X30, X31, X32)	0	1,228,644	1,228,644	0	834,778	834,778	0	393,866	393,866
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 June 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	-13,120,940	-9,472,400	-2,550,317	-1,098,223
9	282900	Utility 9	-1,658,650	-1,309,421	-349,229	0
		Total	<u>-14,779,590</u>	<u>-10,781,821</u>	<u>-2,899,546</u>	<u>-1,098,223</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%