

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 5/4/2009

GAS RATE OF RETURN For Month Ended March 31, 2009 Average of Monthly Averages Basis			Report ID: G-ROR-1A		
Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	2,409,775	1,952,340	457,435
		Adjustments			
		Adjusted Gas Net Operating Income	2,409,775	1,952,340	457,435
G-APL		Gas Net Adjusted Rate Base	269,053,131	173,586,926	95,466,205
		RATE OF RETURN	0.896%	1.125%	0.479%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 5/4/2009

GAS ALLOCATION PERCENTAGES For Month Ended March 31, 2009 Average of Monthly Averages Basis			Report ID: G-ALL-1A			
Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	3/1/2008	100.000%	70.930%	29.070%
2		Number of Customers	3/31/2009	219,416	146,060	73,356
		Percent		100.000%	66.568%	33.432%
3	G-OPS	Direct Distribution Operating Expense		756,630	478,023	278,607
		Percent		100.000%	63.178%	36.822%
		Jurisdictional Four Factor Allocator - Direct Method				
		Allocation Rate Calculation - Updated	12/31/2008			
		Direct O & M				
		Amount: Accounts 798 - 894		4,166,551	2,636,902	1,529,649
		Amount: Accounts 901 - 935		2,274,967	1,710,968	563,999
		Total		6,441,518	4,347,870	2,093,648
		Percentage		100.000%	67.498%	32.502%
		Direct Labor				
		Amount: Accounts 798 - 894		3,754,959	2,336,399	1,418,560
		Amount: Accounts 901 - 935		1,364,719	1,095,891	268,828
		Total		5,119,678	3,432,290	1,687,388
		Percentage		100.000%	67.041%	32.959%
		Total Number of Customers		218,921	145,664	73,257
		Percentage		100.000%	66.537%	33.463%
		Total Direct Plant		270,603,379	172,560,521	98,042,858
		Percentage		100.000%	63.769%	36.231%
4		Total Four Factor Allocators		400.000%	264.845%	135.155%
		Percent		100.000%	66.211%	33.789%
		Underground Storage & Dist Plant				
				System	Washington	Idaho
	G-PLT	Underground Storage		31,142,505	22,089,379	9,053,126
	G-PLT	Distribution		393,368,433	251,953,365	141,415,068
		Total Underground Storage/Dist Plant		424,510,938	274,042,744	150,468,194
5		Percent		100.000%	64.555%	35.445%
6	Input	Actual Therms Purchased	3/31/2009	33,872,128	23,710,490	10,161,638
		Percent		100.000%	70.000%	30.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input		1/1/2009	Total	Electric	Gas North	Oregon Gas
Elec\Gas North\Oregon 4-Factor			43,675,295	38,956,355	2,980,593	1,738,347
Direct O & M Accts 500 - 894			38,831,495	25,255,770	9,909,996	3,665,729
Direct O & M Accts 901 - 935			2,720,313	1,682,160	1,038,153	XXXXXX
Direct O & M Accts 901 - 905 Utility 9 Only			0			
Adjustments			85,227,103	65,894,285	13,928,742	5,404,076
Total			100.000%	77.316%	16.343%	6.341%
Percentage						
Direct Labor Accts 500 - 894			50,188,967	40,116,964	6,770,556	3,301,447
Direct Labor Accts 901 - 935			4,484,444	3,094,527	399,705	990,212
Direct O & M Accts 901 - 905 Utility 9 Only			2,750,127	1,700,596	1,049,531	XXXXXX
Total			57,423,538	44,912,087	8,219,792	4,291,659
Percentage			100.000%	78.212%	14.314%	7.474%
Number of Customers at 12/31/08			668,976	354,732	218,921	95,323
Percentage			100.000%	53.026%	32.725%	14.249%
Net Direct Plant			2,118,092,894	1,686,448,103	296,578,331	135,066,460
Percentage			100.000%	79.621%	14.002%	6.377%
Total Percentages			400.000%	288.175%	77.384%	34.441%
Average (CD AA)			100.000%	72.044%	19.346%	8.610%

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Input		1/1/2009	Total	Electric	Gas North	Oregon Gas
Gas North\Oregon 4-Factor			4,718,940	0	2,980,593	1,738,347
Direct O & M Accts 580 - 894			13,575,725	0	9,909,996	3,665,729
Direct O & M Accts 901 - 935			1,038,153	0	1,038,153	XXXXXX
Direct O & M Accts 901 - 905 Utility 9 Only			19,332,818	0	13,928,742	5,404,076
Total			100.000%	0.000%	72.047%	27.953%
Percentage						
Direct Labor Accts 580 - 894			10,072,003	0	6,770,556	3,301,447
Direct Labor Accts 901 - 935			1,389,917	0	399,705	990,212
Direct O & M Accts 901 - 905 Utility 9 Only			1,049,531	0	1,049,531	XXXXXX
Total			12,511,451	0	8,219,792	4,291,659
Percentage			100.000%	0.000%	65.698%	34.302%
Number of Customers at 12/31/08			314,244	0	218,921	95,323
Percentage			100.000%	0.000%	69.666%	30.334%
Net Direct Plant			427,362,633	0	292,786,064	134,576,569
Percentage			100.000%	0.000%	68.510%	31.490%
Total Percentages			400.000%	0.000%	275.921%	124.079%
Average (GD AA)			100.000%	0.000%	68.980%	31.020%

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AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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		1/1/2009		Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor			41,936,948	38,956,355	2,980,593	0
	Direct O & M Accts 580 - 894			35,165,766	25,255,770	9,909,996	0
	Direct O & M Accts 901 - 935			0	0	0	0
	Adjustments			77,102,714	64,212,125	12,890,589	0
	Total			100.000%	83.281%	16.719%	0.000%
	Percentage						
	Direct Labor Accts 580 - 894			46,887,520	40,116,964	6,770,556	0
	Direct Labor Accts 901 - 935			3,494,232	3,094,527	399,705	0
	Total			50,381,752	43,211,491	7,170,261	0
	Percentage			100.000%	85.768%	14.232%	0.000%
	Number of Customers at 12/31/08			573,653	354,732	218,921	0
	Percentage			100.000%	61.837%	38.163%	0.000%
	Net Direct Plant			1,969,063,721	1,676,277,657	292,786,064	0
	Percentage			100.000%	85.131%	14.869%	0.000%
	Total Percentages			400.000%	316.017%	83.983%	0.000%
9	Average (CD AN/ID/WA)			100.000%	79.004%	20.996%	0.000%
		12/31/2008		System	Washington	Idaho	
10	Actual Annual Throughput			382,838,600	257,352,440	125,486,160	
	Percent			100.000%	67.222%	32.778%	
11	G-OPS Book Depreciation			970,967	632,204	338,763	
	Percent			100.000%	65.111%	34.889%	
12	G-PLT Net Gas Plant			313,728,225	202,140,099	111,588,126	
	Percent			100.000%	64.432%	35.568%	
13	G-PLT Net Gas General Plant			24,654,107	16,101,245	8,552,862	
	Percent			100.000%	65.309%	34.691%	
14	G-SCM Net Allocated Schedule M's			155,046	87,249	67,797	
	Percent			100.000%	56.273%	43.727%	
99	Input Not Allocated			0.000%	0.000%	0.000%	
		12/31/2008		Washington	Idaho		
Input	Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)			34,463,930			
Input	Underground Storage			250,850,463	140,104,069		
Input	Distribution			2,959,052	2,642,344		
Input	General			288,273,445	142,746,413		
Input	TOTAL						

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT For Month Ended March 31, 2009 Average of Monthly Averages Basis		Report ID: G-OPS-1A
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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	26,851,343	0	26,851,343	19,201,020	0	19,201,020	7,650,323	0	7,650,323
99	4812XX	Commercial - Firm & Interruptible	14,615,366	0	14,615,366	10,883,113	0	10,883,113	3,732,253	0	3,732,253
99	4813XX	Industrial-Firm	596,798	0	596,798	351,804	0	351,804	244,994	0	244,994
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-819,030	0	-819,030	-565,922	0	-565,922	-253,108	0	-253,108
99	484000	Interdepartmental Revenue	82,542	0	82,542	75,340	0	75,340	7,202	0	7,202
TOTAL SALES TO ULTIMATE CUSTOMERS			41,327,019	0	41,327,019	29,945,355	0	29,945,355	11,381,664	0	11,381,664
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	6,697,025	0	6,697,025	4,687,918	0	4,687,918	2,009,107	0	2,009,107
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	4,262	0	4,262	1,970	0	1,970	2,292	0	2,292
99	489300	Transportation For Others	312,792	0	312,792	274,179	0	274,179	38,613	0	38,613
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	1,281	0	1,281	1,281	0	1,281	0	0	0
1	495000	Other Gas Revenues	457,615	18,121	475,736	320,658	12,853	333,511	136,957	5,268	142,225
TOTAL OTHER OPERATING REVENUES			7,472,975	18,121	7,491,096	5,286,006	12,853	5,298,859	2,186,969	5,268	2,192,237
TOTAL GAS REVENUES			48,799,994	18,121	48,818,115	35,231,361	12,853	35,244,214	13,568,633	5,268	13,573,901
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	33,606,284	0	33,606,284	23,820,831	0	23,820,831	9,785,453	0	9,785,453
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	1,772,257	0	1,772,257	1,240,580	0	1,240,580	531,677	0	531,677
6	811000	Gas Used for Products Extraction	-19,887	0	-19,887	-13,921	0	-13,921	-5,966	0	-5,966
10	813000	Other Gas Expenses	0	108,003	108,003	0	72,602	72,602	0	35,401	35,401
TOTAL PRODUCTION EXPENSES			35,358,654	108,003	35,466,657	25,047,490	72,602	25,120,092	10,311,164	35,401	10,346,565
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	19,678	19,678	0	13,958	13,958	0	5,720	5,720
1	837000	Other Equipment	0	23,435	23,435	0	16,622	16,622	0	6,813	6,813
TOTAL UNDERGROUND STORAGE OP. EXP			0	43,113	43,113	0	30,580	30,580	0	12,533	12,533
G-ADP		Depreciation Expense	0	46,848	46,848	0	33,229	33,229	0	13,619	13,619
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	17,036	17,036	0	12,084	12,084	0	4,952	4,952
TOTAL UNDERGROUND STORAGE EXP			0	107,016	107,016	0	75,906	75,906	0	31,110	31,110

AVISTA UTILITIES

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
			20,829	44,917	65,746	14,655	28,378	43,033	6,174	16,539	22,713
3	870000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
3	871000	Distribution Load Dispatching	71,033	25,806	96,839	49,021	16,304	65,325	22,012	9,502	31,514
3	874000	Mains & Services Expenses	12,327	0	12,327	7,897	0	7,897	4,430	0	4,430
3	875000	Measuring & Reg Sta Exp-General	105	0	105	105	0	105	0	0	0
3	876000	Measuring & Reg Sta Exp-Industrial	18,466	0	18,466	7,334	0	7,334	11,132	0	11,132
3	877000	Measuring & Reg Sta Exp-City Gate	102,489	0	102,489	73,135	0	73,135	29,354	0	29,354
3	878000	Meter & House Regulator Expenses	105,132	7,543	112,675	61,957	4,766	66,723	43,175	2,777	45,952
3	879000	Customer Installation Expenses	122,419	45,049	167,468	95,267	28,461	123,728	27,152	16,588	43,740
3	880000	Other Expenses	0	0	0	0	0	0	0	0	0
3	881000	Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
3	885000	Supervision & Engineering	7,096	0	7,096	6,023	0	6,023	1,073	0	1,073
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	114,559	499	115,058	87,356	315	87,671	27,203	184	27,387
3	889000	Measuring & Reg Sta Exp-General	8,343	0	8,343	2,210	0	2,210	6,133	0	6,133
3	890000	Measuring & Reg Sta Exp-Industrial	11,488	863	12,351	8,306	545	8,851	3,182	318	3,500
3	891000	Measuring & Reg Sta Exp-City Gate	1,831	0	1,831	447	0	447	1,384	0	1,384
3	892000	Services	122,677	8,453	131,130	36,940	5,340	42,280	85,737	3,113	88,850
3	893000	Meters & House Regulators	37,836	32,051	69,887	27,370	20,249	47,619	10,466	11,802	22,268
3	894000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION OPERATING EXP			756,630	165,181	921,811	478,023	104,358	582,381	278,607	60,823	339,430
Depreciation			766,237	5,207	771,444	493,786	3,645	497,431	272,451	1,562	274,013
Taxes Other Than FIT			2,777,074	0	2,777,074	2,396,824	0	2,396,824	380,250	0	380,250
TOTAL DISTRIBUTION EXPENSES			4,299,941	170,388	4,470,329	3,368,633	108,003	3,476,636	931,308	62,385	993,693
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	32,335	32,335	0	21,525	21,525	0	10,810	10,810
2	902000	Meter Reading Expenses	133,928	4,144	138,072	114,212	2,759	116,971	19,716	1,385	21,101
G-903	903XXX	Customer Records & Collection Expenses	82,981	320,626	403,607	64,780	213,316	278,096	18,201	107,310	125,511
2	904000	Uncollectible Accounts	0	120,088	120,088	0	79,940	79,940	0	40,148	40,148
2	905000	Misc Customer Accounts	0	17,720	17,720	0	11,796	11,796	0	5,924	5,924
TOTAL CUSTOMER ACCOUNTS EXPENSES			216,909	494,913	711,822	178,992	329,336	508,328	37,917	165,577	203,494
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	1,221,374	28,724	1,250,098	1,018,296	19,121	1,037,417	203,078	9,603	212,681
2	909000	Advertising	0	3,456	3,456	0	2,301	2,301	0	1,155	1,155
2	910000	Misc Customer Service & Info Exp	0	6,659	6,659	0	4,433	4,433	0	2,226	2,226
TOTAL CUSTOMER SERVICE & INFO EXP			1,221,374	38,839	1,260,213	1,018,296	25,855	1,044,151	203,078	12,984	216,062

GAS OPERATING STATEMENT For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	30,170	30,170	0	20,084	20,084	0	10,086	10,086
2	913000	Advertising	0	4,183	4,183	0	2,785	2,785	0	1,398	1,398
2	916000	Miscellaneous Sales Expenses	15,182	3,134	18,316	14,342	2,086	16,428	840	1,048	1,888
TOTAL SALES EXPENSES			15,182	37,487	52,669	14,342	24,955	39,297	840	12,532	13,372
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	5,262	863,833	869,095	453	571,952	572,405	4,809	291,881	296,690
4	921000	Office Supplies & Expenses	0	91,727	91,727	0	60,733	60,733	0	30,994	30,994
4	922000	Admin. Expenses Transferred - Credit	0	-2,189	-2,189	0	-1,449	-1,449	0	-740	-740
4	923000	Outside Services Employed	0	292,351	292,351	0	193,569	193,569	0	98,782	98,782
4	924000	Property Insurance Premium	0	22,182	22,182	0	14,687	14,687	0	7,495	7,495
4	925XXX	Injuries and Damages	0	55,926	55,926	0	37,029	37,029	0	18,897	18,897
4	926XXX	Employee Pensions and Benefits	4,721	18,045	22,766	4,721	11,948	16,669	0	6,097	6,097
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	71,201	18,566	89,767	44,426	12,293	56,719	26,775	6,273	33,048
4	930000	Miscellaneous General Expenses	17,477	79,573	97,050	15,883	52,686	68,569	1,594	26,887	28,481
4	931000	Rents	1,378	6,913	8,291	1,320	4,577	5,897	58	2,336	2,394
4	935000	Maintenance of General Plant	20,761	136,771	157,532	11,920	90,557	102,477	8,841	46,214	55,055
TOTAL ADMIN & GEN OPERATING EXP			120,800	1,583,698	1,704,498	78,723	1,048,582	1,127,305	42,077	535,116	577,193
G-ADP		Depreciation	63,971	88,704	152,675	42,812	58,732	101,544	21,159	29,972	51,131
4	404X50	Amortization - Leasehold Imp (1404.60)	0	166	166	0	110	110	0	56	56
G-CAM		Amortization - Intangible Plant--Software	0	88,876	88,876	0	58,846	58,846	0	30,030	30,030
99	404X30	Amortization - Intangible Distribution Plant	706	0	706	387	0	387	319	0	319
4	404X60	Amortization - Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407X28	Amortization - Decoupling Revenue	-10,479	0	-10,479	-10,479	0	-10,479	0	0	0
99	407329	Decoupling Surcharge	98,571	0	98,571	98,571	0	98,571	0	0	0
99	407390	Amortization - Hamilton St. Bridge Site	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other than FIT	0	2,662	2,662	0	1,763	1,763	0	899	899
TOTAL ADMIN & GENERAL EXPENSES			273,569	1,764,106	2,037,675	210,014	1,168,033	1,378,047	63,555	596,073	659,628
TOTAL EXPENSES BEFORE FIT			41,385,629	2,720,752	44,106,381	29,837,767	1,804,690	31,642,457	11,547,862	916,062	12,463,924
NET OPERATING INCOME BEFORE FIT					4,711,734			3,601,757			1,109,977
G-FIT		FEDERAL INCOME TAX			5,293,971			3,900,663			1,393,308
G-FIT		DEFERRED FEDERAL INCOME TAX			-2,987,903			-2,248,694			-739,209
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-4,109			-2,552			-1,557
GAS NET OPERATING INCOME					2,409,775			1,952,340			457,435

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.568%	33.432%
G-ALL	3	Direct Distribution Operating Expense	100.000%	63.178%	36.822%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.000%	30.000%
G-ALL	10	Actual Annual Throughput	100.000%	67.222%	32.778%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS		Report ID:
For Month Ended March 31, 2009		G-804-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-2,754,411	0	-2,754,411	-2,006,963	0	-2,006,963	-747,448	0	-747,448
99	805120	Gas Expense - Rate Deferrals	11,889,309	0	11,889,309	8,679,768	0	8,679,768	3,209,541	0	3,209,541
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	21,446,314	0	21,446,314	15,011,388	0	15,011,388	6,434,926	0	6,434,926
1	804001	Pipeline Demand Costs	1,997,451	0	1,997,451	1,416,792	0	1,416,792	580,659	0	580,659
99	804010	Gas Costs - Fixed Hedge	6,153	0	6,153	4,307	0	4,307	1,846	0	1,846
99	804014	GTI Contributions	15,011	0	15,011	11,019	0	11,019	3,992	0	3,992
99	804017	Transaction Fees	6,583	0	6,583	4,608	0	4,608	1,975	0	1,975
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	776,611	0	776,611	543,628	0	543,628	232,983	0	232,983
6	804700	Off System Gas Purchases - Bookout	223,263	0	223,263	156,284	0	156,284	66,979	0	66,979
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			33,606,284	0	33,606,284	23,820,831	0	23,820,831	9,785,453	0	9,785,453

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	70.000%	30.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 5/4/2009

ALLOCATION OF ACCOUNT 1903 For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-903-1A
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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	82,981	315,095	398,076	64,780	209,752	274,532	18,201	105,343	123,544
12	903920	Accts Rec Sold - Program Fees	0	5,331	5,331	0	3,435	3,435	0	1,896	1,896
12	903930	Accts Rec Sold - Maturity Yield Fees	0	200	200	0	129	129	0	71	71
Total			82,981	320,626	403,607	64,780	213,316	278,096	18,201	107,310	125,511

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.568%	33.432%
W-ALL	12	Net Gas Plant	100.000%	64.432%	35.568%

FEDERAL INCOME TAXES--GAS For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	48,818,115	35,244,214	13,573,901
G-OPS	Operating & Maintenance Expense	40,160,783	28,452,134	11,708,649
G-OPS	Book Depreciation & Amortization	1,148,826	779,652	369,174
G-OTX	Taxes Other than FIT	2,796,772	2,410,671	386,101
	Net Operating Income Before FIT	4,711,734	3,601,757	1,109,977
	Less: Monthly Interest Expense	0	0	0
G-SCM	Add: Schedule M Additions	10,826,858	7,811,938	3,014,920
G-SCM	Less: Schedule M Deductions	412,962	268,944	144,018
	Taxable Net Operating Income	15,125,630	11,144,751	3,980,879
	Percent	35%	35%	35%
	Total Federal Income Tax	5,293,971	3,900,663	1,393,308
G-DTE	Deferred FIT	-2,987,903	-2,248,694	-739,209
99	411400 Amortized Investment Tax Credit	-4,109	-2,552	-1,557
	Total FIT/Deferred FIT & ITC	2,301,959	1,649,417	652,542
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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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)	830,914	229,820	1,060,734	536,985	154,575	691,560	293,929	75,245	369,174
12	997001	Contributions In Aid of Construction	0	151,760	151,760	0	97,782	97,782	0	53,978	53,978
2	997002	Injuries and Damages	0	-9,620	-9,620	0	-6,404	-6,404	0	-3,216	-3,216
12	997003	Salvage	0	-87,879	-87,879	0	-56,622	-56,622	0	-31,257	-31,257
4	997005	FAS106 Current Retiree Medical Accrual	0	-5,051	-5,051	0	-3,344	-3,344	0	-1,707	-1,707
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
6	997008	DSM Book Amortization	0	36,463	36,463	0	25,524	25,524	0	10,939	10,939
99	997010	Deferred Gas Credit and Refunds	9,136,186	0	9,136,186	6,674,092	0	6,674,092	2,462,094	0	2,462,094
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	5,005	5,005	0	3,314	3,314	0	1,691	1,691
12	997016	1992 Redemptions	0	26,405	26,405	0	17,013	17,013	0	9,392	9,392
4	997020	FAS87 Current Pension Accrual	0	249,341	249,341	0	165,091	165,091	0	84,250	84,250
4	997022	Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	86,805	0	86,805	86,805	0	86,805	0	0	0
12	997032	Interest Rate Swaps	0	27,987	27,987	0	18,033	18,033	0	9,954	9,954
99	997033	DSM Tariff Rider	225,180	0	225,180	173,283	0	173,283	51,897	0	51,897
4	997033	DSM Tariff Rider	0	-123	-123	0	-81	-81	0	-42	-42
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-456,522	-456,522	0	-323,811	-323,811	0	-132,711	-132,711
99	997065	Amortization of Unbilled Revenue Add-Ins	-24,865	0	-24,865	-20,050	0	-20,050	-4,815	0	-4,815
4	997066	Miscellaneous Schedule M Additions	0	400,422	400,422	0	265,123	265,123	0	135,299	135,299
TOTAL SCHEDULE M ADDITIONS			10,258,850	568,008	10,826,858	7,455,745	356,193	7,811,938	2,803,105	211,815	3,014,920
Schedule M Deductions:											
6	997011	Lewiston Meter Correction	0	0	0	0	0	0	0	0	0
4	997036	CIT Telephone Lease	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	407,515	407,515	0	265,337	265,337	0	142,178	142,178
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,607	3,607	0	1,840	1,840
TOTAL SCHEDULE M DEDUCTIONS			0	412,962	412,962	0	268,944	268,944	0	144,018	144,018

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.568%	33.432%
G-ALL	3	Direct Distribution Operating Expense	100.000%	63.178%	36.822%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.000%	30.000%
G-ALL	11	Book Depreciation	100.000%	65.111%	34.889%
G-ALL	12	Net Gas Plant	100.000%	64.432%	35.568%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-DTE-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	442,716	249,130	193,586
99	410100	Deferred Federal Income Tax Exp	-3,321,242	-2,438,395	-882,847
		SUBTOTAL	<u>-2,878,526</u>	<u>-2,189,265</u>	<u>-689,261</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-118,080	-66,447	-51,633
99	411100	Deferred Federal Income Tax Exp	8,703	7,018	1,685
		SUBTOTAL	<u>-109,377</u>	<u>-59,429</u>	<u>-49,948</u>
		Total Deferred Federal Income Tax Expense	<u><u>-2,987,903</u></u>	<u><u>-2,248,694</u></u>	<u><u>-739,209</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	56.273%	43.727%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Cost of Debt		3.516%	3.602%
	Total Weighted Cost		3.516%	3.602%
G-APL	Net Rate Base	269,053,131	173,586,926	95,466,205
	Interest Deduction for FIT Calculation	9,542,009	6,103,316	3,438,693
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-08-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-OTX-1A
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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	17,036	17,036	0	12,084	12,084	0	4,952	4,952
		DISTRIBUTION									
99	408110	State Excise Tax	1,180,223	0	1,180,223	1,180,223	0	1,180,223	0	0	0
99	408120	Municipal Occupation & License Tax	1,298,860	0	1,298,860	1,092,600	0	1,092,600	206,260	0	206,260
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	187,552	0	187,552	124,001	0	124,001	63,551	0	63,551
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	110,439	0	110,439	0	0	0	110,439	0	110,439
		TOTAL	2,777,074	0	2,777,074	2,396,824	0	2,396,824	380,250	0	380,250
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	2,662	2,662	0	1,763	1,763	0	899	899
		TOTAL TAXES OTHER THAN FIT	2,777,074	19,698	2,796,772	2,396,824	13,847	2,410,671	380,250	5,851	386,101

FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2008			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax		
G-ALL	Underground Storage		34,463,930	17,036	34,463,930	11.955%	17,036	0	0.000%	0	
G-ALL	Distribution		390,954,532	187,552	250,850,463	87.018%	124,001	140,104,069	98.149%	63,551	
G-ALL	General		5,601,396	2,662	2,959,052	1.027%	1,463	2,642,344	1.851%	1,199	
	TOTAL		431,019,858	207,250	288,273,445	100.000%	142,500	142,746,413	100.000%	64,750	

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%

GAS UTILITY PLANT For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	303000	Intangible Gas Plant	417,899	40,744	458,643	249,449	26,977	276,426	168,450	13,767	182,217
4	303100	Misc Intangible Plant--Mainframe Software	0	3,346,441	3,346,441	0	2,215,712	2,215,712	0	1,130,729	1,130,729
4	303110	Misc Intangible Plant--PC Software	0	2,086,014	2,086,014	0	1,381,171	1,381,171	0	704,843	704,843
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,473,199	5,891,098	249,449	3,623,860	3,873,309	168,450	1,849,339	2,017,789
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	499,798	499,798	0	354,507	354,507	0	145,291	145,291
1	351XXX	Structures & Improvements	0	1,152,134	1,152,134	0	817,209	817,209	0	334,925	334,925
1	352XXX	Wells	0	14,501,841	14,501,841	0	10,286,156	10,286,156	0	4,215,685	4,215,685
1	353000	Lines	0	1,022,834	1,022,834	0	725,496	725,496	0	297,338	297,338
1	354000	Compressor Station Equipment	0	11,674,161	11,674,161	0	8,280,482	8,280,482	0	3,393,679	3,393,679
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	123,265	123,265	0	50,519	50,519
1	356000	Purification Equipment	0	407,617	407,617	0	289,123	289,123	0	118,494	118,494
1	357000	Other Equipment	0	1,710,336	1,710,336	0	1,213,141	1,213,141	0	497,195	497,195
TOTAL UNDERGROUND STORAGE PLANT			0	31,142,505	31,142,505	0	22,089,379	22,089,379	0	9,053,126	9,053,126
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	63,135	0	63,135	0	0	0	63,135	0	63,135
6	375000	Structures & Improvements	569,350	22,254	591,604	407,235	15,578	422,813	162,115	6,676	168,791
6	376000	Mains	194,568,388	2,512,521	197,080,909	122,373,235	1,758,765	124,132,000	72,195,153	753,756	72,948,909
6	378000	Measuring & Reg Station Equip-General	4,133,184	57,440	4,190,624	2,604,235	40,208	2,644,443	1,528,949	17,232	1,546,181
6	379000	Measuring & Reg Station Equip-City Gate	5,343,348	60,967	5,404,315	1,177,921	42,677	1,220,598	4,165,427	18,290	4,183,717
6	380000	Services	129,087,583	0	129,087,583	85,173,465	0	85,173,465	43,914,118	0	43,914,118
6	381000	Meters	54,287,860	0	54,287,860	36,300,125	0	36,300,125	17,987,735	0	17,987,735
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	2,577,433	0	2,577,433	1,999,621	0	1,999,621	577,812	0	577,812
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			390,715,251	2,653,182	393,368,433	250,096,137	1,857,228	251,953,365	140,619,114	795,954	141,415,068
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	428,949	519,025	947,974	337,149	343,652	680,801	91,800	175,373	267,173
4	390XXX	Structures & Improvements	2,086,580	7,257,777	9,344,357	1,180,288	4,805,447	5,985,735	906,292	2,452,330	3,358,622
4	391XXX	Office Furniture & Equipment	0	5,741,586	5,741,586	0	3,801,562	3,801,562	0	1,940,024	1,940,024
4	392XXX	Transportation Equipment	4,083,587	838,829	4,922,416	3,039,349	555,397	3,594,746	1,044,238	283,432	1,327,670
4	393000	Stores Equipment	157,516	122,195	279,711	112,782	80,907	193,689	44,734	41,288	86,022
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,481,004	2,936,098	998,393	980,588	1,978,981	456,701	500,416	957,117
4	395000	Laboratory Equipment	143,062	308,727	451,789	107,901	204,411	312,312	35,161	104,316	139,477
4	396XXX	Power Operated Equipment	3,595,818	603,109	4,198,927	2,738,250	399,324	3,137,574	857,568	203,785	1,061,353

GAS UTILITY PLANT For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,549,650	3,568,310	5,117,960	463,813	2,362,614	2,826,427	1,085,837	1,205,696	2,291,533
4	398000	Miscellaneous Equipment	1,134	96,006	97,140	486	63,567	64,053	648	32,439	33,087
		TOTAL GENERAL PLANT	13,501,390	20,536,568	34,037,958	8,978,411	13,597,469	22,575,880	4,522,979	6,939,099	11,462,078
		TOTAL PLANT IN SERVICE	404,634,540	59,805,454	464,439,994	259,323,997	41,167,936	300,491,933	145,310,543	18,637,518	163,948,061
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	404,634,540	59,805,454	464,439,994	259,323,997	41,167,936	300,491,933	145,310,543	18,637,518	163,948,061
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,009,505	11,009,505	0	7,809,042	7,809,042	0	3,200,463	3,200,463
G-ADP	1119.X5	Distribution	126,823,839	861,879	127,685,718	81,729,074	603,315	82,332,389	45,094,765	258,564	45,353,329
G-ADP	1119.X6	General Plant - Non-Transportation	4,876,922	3,676,887	8,553,809	3,425,845	2,434,504	5,860,349	1,451,077	1,242,383	2,693,460
G-ADP	1119.X7	General Plant - Transportation	778,011	52,031	830,042	579,836	34,450	614,286	198,175	17,581	215,756
		TOTAL ACCUMULATED DEPRECIATION	132,478,772	15,600,302	148,079,074	85,734,755	10,881,311	96,616,066	46,744,017	4,718,991	51,463,008
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,550,658	2,550,658	0	1,688,816	1,688,816	0	861,842	861,842
99	111X30	Intangible Plant--Distribution Plant	62,085	0	62,085	33,742	0	33,742	28,343	0	28,343
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	19,952	19,952	0	13,210	13,210	0	6,742	6,742
		TOTAL ACCUMULATED AMORTIZATION	62,085	2,570,610	2,632,695	33,742	1,702,026	1,735,768	28,343	868,584	896,927
		NET GAS UTILITY PLANT	272,093,683	41,634,542	313,728,225	173,555,500	28,584,599	202,140,099	98,538,183	13,049,943	111,588,126

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.000%	30.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-APL-1A
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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	272,093,683	41,634,542	313,728,225	173,555,500	28,584,599	202,140,099	98,538,183	13,049,943	111,588,126
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,360,801	-2,360,801	0	-1,521,111	-1,521,111	0	-839,690	-839,690
12	282900	Deferred F.I.T. - Plant In Service	0	-46,145,386	-46,145,386	0	-29,732,395	-29,732,395	0	-16,412,991	-16,412,991
12	190180	FAS 109 ITC	0	195,708	195,708	0	126,099	126,099	0	69,609	69,609
12	283850	Gas portion of Bond Redemptions	0	-805,713	-805,713	0	-519,137	-519,137	0	-286,576	-286,576
4	190850	Gain on Sale of General Office Bldg--GAS	0	63,877	63,877	0	42,294	42,294	0	21,583	21,583
99	190610	Contrib in Aid of Construction	1,350,884	0	1,350,884	951,037	0	951,037	399,847	0	399,847
		TOTAL ACCUM DEFERRED INCOME TAX	1,350,884	-49,052,315	-47,701,431	951,037	-31,604,250	-30,653,213	399,847	-17,448,065	-17,048,218
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	2,598,809	2,598,809	0	1,843,335	1,843,335	0	755,474	755,474
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	610,003	0	610,003	377,524	0	377,524	232,479	0	232,479
4	253850	Gain on Sale of General Office Building	0	-182,475	-182,475	0	-120,819	-120,819	0	-61,656	-61,656
		TOTAL OTHER ADJUSTMENTS	610,003	2,416,334	3,026,337	377,524	1,722,516	2,100,040	232,479	693,818	926,297
		NET RATE BASE	274,054,570	-5,001,439	269,053,131	174,884,061	-1,297,135	173,586,926	99,170,509	-3,704,304	95,466,205

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	12	Net Gas Plant	100.000%	64.432%	35.568%
G-ALL	13	Net Gas General Plant	100.000%	65.309%	34.691%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	31,142,505	31,142,505	0	22,089,379	22,089,379	0	9,053,126	9,053,126
G-PLT	350XXX	Less Land and Land Rights	0	499,798	499,798	0	354,507	354,507	0	145,291	145,291
		Depreciable Underground Storage Plant	0	30,642,707	30,642,707	0	21,734,872	21,734,872	0	8,907,835	8,907,835
		Percentage		100.000%	100.000%		0.000%			0.000%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,009,505	11,009,505	0			0		
	403X80	Depreciation Expense		46,848	46,848	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,009,505	11,009,505	0	7,809,042	7,809,042	0	3,200,463	3,200,463
1	403X80	Depreciation Expense	0	46,848	46,848	0	33,229	33,229	0	13,619	13,619
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	390,715,251	2,653,182	393,368,433	250,096,137	1,857,228	251,953,365	140,619,114	795,954	141,415,068
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	390,630,281	2,653,182	393,283,463	250,035,837	1,857,228	251,893,065	140,594,444	795,954	141,390,398
		Percentage		0.675%	100.000%		64.008%			35.317%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		861,879	127,685,718	81,729,074			45,094,765		
	403X50	Depreciation Expense		5,207	771,444	493,786			272,451		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	126,823,839	861,879	127,685,718	81,729,074	603,315	82,332,389	45,094,765	258,564	45,353,329
6	403X50	Depreciation Expense	766,237	5,207	771,444	493,786	3,645	497,431	272,451	1,562	274,013
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	13,501,390	20,536,568	34,037,958	8,978,411	13,597,469	22,575,880	4,522,979	6,939,099	11,462,078
G-PLT	389XXX	Less Land and Land Rights	428,949	519,025	947,974	337,149	343,652	680,801	91,800	175,373	267,173
G-PLT	392XXX	Less Transportation	4,083,587	838,829	4,922,416	3,039,349	555,397	3,594,746	1,044,238	283,432	1,327,670
		Depreciable Non-Transport Genl Plant	8,988,854	19,178,714	28,167,568	5,601,913	12,698,420	18,300,333	3,386,941	6,480,294	9,867,235
		Percentage		68.088%	100.000%		19.888%			12.024%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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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		3,676,887	5,400,198	1,073,991			649,320		
	108X06	Accum Depr--Gas General Plant - Direct	3,153,611		3,153,611	2,351,854			801,757		
	403X60	Depreciation Expense		88,304	129,691	25,793			15,594		
	403X60	Depreciation Expense (Direct)	20,637		20,637	15,570			5,067		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	4,876,922	3,676,887	8,553,809	3,425,845	2,434,504	5,860,349	1,451,077	1,242,383	2,693,460
4	403X60	Depreciation Expense	62,024	88,304	150,328	41,363	58,467	99,830	20,661	29,837	50,49
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	4,083,587	838,829	4,922,416	3,039,349	555,397	3,594,746	1,044,238	283,432	1,327,670
		Percentage		17.041%	100.000%	61.745%			21.214%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		52,031	305,330	188,526			64,773		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	524,712		524,712	391,310			133,402		
	403X70	Depreciation Expense		400	2,346	1,449			498		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	778,011	52,031	830,042	579,836	34,450	614,286	198,175	17,581	215,756
4	403X70	Depreciation Expense	1,947	400	2,347	1,449	265	1,714	498	135	633
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			70.930%			29.070%	
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			66.211%			33.789%	
G-ALL	6	Actual Therms Purchased		100.000%			70.000%			30.000%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended March 31, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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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	-10,438,788	-7,520,520	-2,019,488	-898,780
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,625,609	-1,284,296	-341,313	0
Total			<u>-12,064,397</u>	<u>-8,804,816</u>	<u>-2,360,801</u>	<u>-898,780</u>

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%