

GAS RATE OF RETURN For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	731,156	345,178	385,978
		Adjustments			
		Adjusted Gas Net Operating Income	731,156	345,178	385,978
G-APL		Gas Net Adjusted Rate Base	270,235,715	174,465,455	95,770,260
		RATE OF RETURN	0.271%	0.198%	0.403%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Month Ended April 30, 2009		G-ALL-1A				
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	3/1/2008	100.000%	70.930%	29.070%
		Number of Customers	4/30/2009	219,093	145,887	73,206
2		Percent		100.000%	66.587%	33.413%
	G-OPS	Direct Distribution Operating Expense		650,931	430,835	220,096
3		Percent		100.000%	66.188%	33.812%
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%
Total Four Factor Allocators				400.000%	264.845%	135.155%
4		Percent		100.000%	66.211%	33.789%
Underground Storage & Dist Plant						
				System	Washington	Idaho
	G-PLT	Underground Storage		31,232,325	22,153,088	9,079,237
	G-PLT	Distribution		395,060,361	253,112,601	141,947,760
		Total Underground Storage/Dist Plant		426,292,686	275,265,689	151,026,997
5		Percent		100.000%	64.572%	35.428%
	Input	Actual Therms Purchased	4/30/2009	19,123,026	13,076,325	6,046,701
6		Percent		100.000%	68.380%	31.620%

GAS ALLOCATION PERCENTAGES For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elc/Gas North\Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		43,675,295	38,956,355	2,980,593	1,738,347
	Direct O & M Accts 901 - 935		38,831,495	25,255,770	9,909,996	3,665,729
	Direct O & M Accts 901 - 905 Utility 9 Only		2,720,313	1,682,160	1,038,153	XXXXXXX
	Adjustments		0			
	<b>Total</b>		<b>85,227,103</b>	<b>65,894,285</b>	<b>13,928,742</b>	<b>5,404,076</b>
	Percentage		100.000%	77.316%	16.343%	6.341%
	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	XXXXXXX
	<b>Total</b>		<b>57,423,538</b>	<b>44,912,087</b>	<b>8,219,792</b>	<b>4,291,659</b>
	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%
7	Average (CD AA)		100.000%	72.044%	19.346%	8.610%

Input	Gas North/Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		4,718,940	0	2,980,593	1,738,347
	Direct O & M Accts 901 - 935		13,575,725	0	9,909,996	3,665,729
	Direct O & M Accts 901 - 905 Utility 9 Only		1,038,153	0	1,038,153	XXXXXXX
	<b>Total</b>		<b>19,332,818</b>	<b>0</b>	<b>13,928,742</b>	<b>5,404,076</b>
	Percentage		100.000%	0.000%	72.047%	27.953%
	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	XXXXXXX
	<b>Total</b>		<b>12,511,451</b>	<b>0</b>	<b>8,219,792</b>	<b>4,291,659</b>
	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%
8	Average (GD AA)		100.000%	0.000%	68.980%	31.020%

GAS ALLOCATION PERCENTAGES For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec/Gas North 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		41,936,948	38,956,355	2,980,593	0
	Direct O & M Accts 901 - 935		35,165,766	25,255,770	9,909,996	0
	Adjustments		0	0	0	0
	Total		77,102,714	64,212,125	12,890,589	0
	Percentage		100.000%	83.281%	16.719%	0.000%
	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%
			<u>System</u>	<u>Washington</u>	<u>Idaho</u>	
10	Actual Annual Throughput	12/31/2008	382,838,600	257,352,440	125,486,160	
	Percent		100.000%	67.222%	32.778%	
11	G-OPS Book Depreciation		976,358	635,791	340,567	
	Percent		100.000%	65.119%	34.881%	
12	G-PLT Net Gas Plant		315,012,541	203,088,917	111,923,624	
	Percent		100.000%	64.470%	35.530%	
13	G-PLT Net Gas General Plant		24,862,314	16,308,348	8,553,966	
	Percent		100.000%	65.595%	34.405%	
14	G-SCM Net Allocated Schedule M's		-1,716,096	-1,148,033	-568,063	
	Percent		100.000%	66.898%	33.102%	
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)	12/31/2008	<u>Washington</u>	<u>Idaho</u>		
Input	Underground Storage		34,463,930			
Input	Distribution		250,850,463	140,104,069		
Input	General		2,959,052	2,642,344		
Input	TOTAL		288,273,445	142,746,413		

GAS OPERATING STATEMENT For Month Ended April 30, 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
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	20,166,383	0	20,166,383	14,173,628	0	14,173,628	5,992,755	0	5,992,755
99	4812XX	Commercial - Firm & Interruptible	10,835,921	0	10,835,921	7,794,459	0	7,794,459	3,041,462	0	3,041,462
99	4813XX	Industrial-Firm	485,408	0	485,408	281,265	0	281,265	204,143	0	204,143
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-8,354,340	0	-8,354,340	-6,194,099	0	-6,194,099	-2,160,241	0	-2,160,241
99	484000	Interdepartmental Revenue	58,974	0	58,974	53,317	0	53,317	5,657	0	5,657
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>23,192,346</b>	<b>0</b>	<b>23,192,346</b>	<b>16,108,570</b>	<b>0</b>	<b>16,108,570</b>	<b>7,083,776</b>	<b>0</b>	<b>7,083,776</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483000	Sales for Resale	7,039,158	0	7,039,158	4,813,376	0	4,813,376	2,225,782	0	2,225,782
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	4,554	0	4,554	2,522	0	2,522	2,032	0	2,032
99	489300	Transportation For Others	336,787	0	336,787	294,013	0	294,013	42,774	0	42,774
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	706,934	8,360	715,294	483,532	5,930	489,462	223,402	2,430	225,832
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>8,088,714</b>	<b>8,360</b>	<b>8,097,074</b>	<b>5,594,724</b>	<b>5,930</b>	<b>5,600,654</b>	<b>2,493,990</b>	<b>2,430</b>	<b>2,496,420</b>
<b>TOTAL GAS REVENUES</b>			<b>31,281,060</b>	<b>8,360</b>	<b>31,289,420</b>	<b>21,703,294</b>	<b>5,930</b>	<b>21,709,224</b>	<b>9,577,766</b>	<b>2,430</b>	<b>9,580,196</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	25,336,555	0	25,336,555	17,401,251	0	17,401,251	7,935,304	0	7,935,304
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	-2,355,949	0	-2,355,949	-1,610,998	0	-1,610,998	-744,951	0	-744,951
6	811000	Gas Used for Products Extraction	-25,307	0	-25,307	-17,305	0	-17,305	-8,002	0	-8,002
10	813000	Other Gas Expenses	0	83,622	83,622	0	56,212	56,212	0	27,410	27,410
<b>TOTAL PRODUCTION EXPENSES</b>			<b>22,955,299</b>	<b>83,622</b>	<b>23,038,921</b>	<b>15,772,948</b>	<b>56,212</b>	<b>15,829,160</b>	<b>7,182,351</b>	<b>27,410</b>	<b>7,209,761</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	21,047	21,047	0	14,929	14,929	0	6,118	6,118
1	837000	Other Equipment	0	31,166	31,166	0	22,106	22,106	0	9,060	9,060
<b>TOTAL UNDERGROUND STORAGE OP. EXP</b>			<b>0</b>	<b>52,213</b>	<b>52,213</b>	<b>0</b>	<b>37,035</b>	<b>37,035</b>	<b>0</b>	<b>15,178</b>	<b>15,178</b>
G-ADP		Depreciation Expense	0	46,945	46,945	0	33,298	33,298	0	13,647	13,647
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
<b>TOTAL UNDERGROUND STORAGE EXP</b>			<b>0</b>	<b>116,213</b>	<b>116,213</b>	<b>0</b>	<b>82,430</b>	<b>82,430</b>	<b>0</b>	<b>33,783</b>	<b>33,783</b>

GAS OPERATING STATEMENT For Month Ended April 30, 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											
3	870000	Supervision & Engineering	18,759	28,660	47,419	13,063	18,969	32,032	5,696	9,691	15,387
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	131,489	8,497	139,986	100,401	5,624	106,025	31,088	2,873	33,961
3	875000	Measuring & Reg Sta Exp-General	8,004	0	8,004	5,539	0	5,539	2,465	0	2,465
3	876000	Measuring & Reg Sta Exp-Industrial	381	0	381	148	0	148	233	0	233
3	877000	Measuring & Reg Sta Exp-City Gate	15,571	0	15,571	4,055	0	4,055	11,516	0	11,516
3	878000	Meter & House Regulator Expenses	89,696	0	89,696	58,028	0	58,028	31,668	0	31,668
3	879000	Customer Installation Expenses	114,265	6,517	120,782	64,630	4,313	68,943	49,635	2,204	51,839
3	880000	Other Expenses	123,058	59,565	182,623	78,068	39,425	117,493	44,990	20,140	65,130
3	881000	Rents	0	5,046	5,046	0	3,340	3,340	0	1,706	1,706
MAINTENANCE											
3	885000	Supervision & Engineering	8,204	0	8,204	6,325	0	6,325	1,879	0	1,879
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	100,019	0	100,019	68,745	0	68,745	31,274	0	31,274
3	889000	Measuring & Reg Sta Exp-General	3,744	0	3,744	4,054	0	4,054	-310	0	-310
3	890000	Measuring & Reg Sta Exp-Industrial	16,936	3,731	20,667	10,653	2,469	13,122	6,283	1,262	7,545
3	891000	Measuring & Reg Sta Exp-City Gate	4,233	0	4,233	3,280	0	3,280	953	0	953
3	892000	Services	2,865	4,199	7,064	2,818	2,779	5,597	47	1,420	1,467
3	893000	Meters & House Regulators	13,707	55,182	68,889	11,028	36,524	47,552	2,679	18,658	21,337
3	894000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION OPERATING EXP			650,931	171,397	822,328	430,835	113,443	544,278	220,096	57,954	278,050
G-ADP	Depreciation		769,969	5,209	775,178	496,416	3,562	499,978	273,553	1,647	275,200
G-OTX	Taxes Other Than FIT		2,094,259	0	2,094,259	1,809,800	0	1,809,800	284,459	0	284,459
TOTAL DISTRIBUTION EXPENSES			3,515,159	176,606	3,691,765	2,737,051	117,005	2,854,056	778,108	59,601	837,709
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	26,373	26,373	0	17,561	17,561	0	8,812	8,812
2	902000	Meter Reading Expenses	130,322	4,545	134,867	114,355	3,026	117,381	15,967	1,519	17,486
G-903	903XXX	Customer Records & Collection Expenses	106,154	313,241	419,395	84,586	208,432	293,018	21,568	104,809	126,377
2	904000	Uncollectible Accounts	0	123,158	123,158	0	82,007	82,007	0	41,151	41,151
2	905000	Misc Customer Accounts	0	1,316	1,316	0	876	876	0	440	440
TOTAL CUSTOMER ACCOUNTS EXPENSES			236,476	468,633	705,109	198,941	311,902	510,843	37,535	156,731	194,266
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	650,190	30,118	680,308	524,209	20,055	544,264	125,981	10,063	136,044
2	909000	Advertising	0	3,735	3,735	0	2,487	2,487	0	1,248	1,248
2	910000	Misc Customer Service & Info Exp	0	6,666	6,666	0	4,439	4,439	0	2,227	2,227
TOTAL CUSTOMER SERVICE & INFO EXP			650,190	40,519	690,709	524,209	26,981	551,190	125,981	13,538	139,519

GAS OPERATING STATEMENT For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	21,532	21,532	0	14,338	14,338	0	7,194	7,194
2	913000	Advertising	0	1,164	1,164	0	775	775	0	389	389
2	916000	Miscellaneous Sales Expenses	11,186	3,522	14,708	10,128	2,345	12,473	1,058	1,177	2,235
		<b>TOTAL SALES EXPENSES</b>	<b>11,186</b>	<b>26,218</b>	<b>37,404</b>	<b>10,128</b>	<b>17,458</b>	<b>27,586</b>	<b>1,058</b>	<b>8,760</b>	<b>9,818</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	1,680	474,020	475,700	261	313,853	314,114	1,419	160,167	161,586
4	921000	Office Supplies & Expenses	0	97,674	97,674	0	64,671	64,671	0	33,003	33,003
4	922000	Admin. Expenses Transferred - Credit	0	-1,939	-1,939	0	-1,284	-1,284	0	-655	-655
4	923000	Outside Services Employed	0	230,133	230,133	0	152,373	152,373	0	77,760	77,760
4	924000	Property Insurance Premium	0	22,143	22,143	0	14,661	14,661	0	7,482	7,482
4	925XXX	Injuries and Damages	0	66,390	66,390	0	43,957	43,957	0	22,433	22,433
4	926XXX	Employee Pensions and Benefits	4,710	14,440	19,150	4,710	9,561	14,271	0	4,879	4,879
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	90,481	16,877	107,358	57,390	11,174	68,564	33,091	5,703	38,794
4	930000	Miscellaneous General Expenses	9,753	59,536	69,289	8,522	39,419	47,941	1,231	20,117	21,348
4	931000	Rents	0	3,679	3,679	0	2,436	2,436	0	1,243	1,243
4	935000	Maintenance of General Plant	17,981	126,135	144,116	10,267	83,515	93,782	7,714	42,620	50,334
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>124,605</b>	<b>1,109,088</b>	<b>1,233,693</b>	<b>81,150</b>	<b>734,336</b>	<b>815,486</b>	<b>43,455</b>	<b>374,752</b>	<b>418,207</b>
G-ADP		Depreciation	64,341	89,894	154,235	42,995	59,520	102,515	21,346	30,374	51,720
4	404X50	Amortization - Leasehold Imp (1404.60)	0	166	166	0	110	110	0	56	56
G-CAM		Amortization - Intangible Plant--Software	0	90,307	90,307	0	59,793	59,793	0	30,514	30,514
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	184,788	0	184,788	184,788	0	184,788	0	0	0
99	407329	Decoupling Surcharge	72,795	0	72,795	72,795	0	72,795	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
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>447,235</b>	<b>1,292,117</b>	<b>1,739,352</b>	<b>382,115</b>	<b>855,522</b>	<b>1,237,637</b>	<b>65,120</b>	<b>436,595</b>	<b>501,715</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>27,815,545</b>	<b>2,203,928</b>	<b>30,019,473</b>	<b>19,625,392</b>	<b>1,467,510</b>	<b>21,092,902</b>	<b>8,190,153</b>	<b>736,418</b>	<b>8,926,571</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>1,269,947</b>			<b>616,322</b>			<b>653,625</b>
G-FIT		FEDERAL INCOME TAX			2,111,405			1,119,847			991,558
G-FIT		DEFERRED FEDERAL INCOME TAX			-1,568,505			-846,151			-722,354
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-4,109			-2,552			-1,557
		<b>GAS NET OPERATING INCOME</b>			<b>731,156</b>			<b>345,178</b>			<b>385,978</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.587%	33.413%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.188%	33.812%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	68.380%	31.620%
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 For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-804-1A
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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	-1,454,043	0	-1,454,043	-975,110	0	-975,110	-478,933	0	-478,933
99	805120	Gas Expense - Rate Deferrals	7,221,517	0	7,221,517	4,944,960	0	4,944,960	2,276,557	0	2,276,557
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	16,071,390	0	16,071,390	10,994,750	0	10,994,750	5,076,640	0	5,076,640
1	804001	Pipeline Demand Costs	1,757,455	0	1,757,455	1,246,563	0	1,246,563	510,892	0	510,892
99	804010	Gas Costs - Fixed Hedge	142,592	0	142,592	97,504	0	97,504	45,088	0	45,088
99	804014	GTI Contributions	8,047	0	8,047	5,617	0	5,617	2,430	0	2,430
99	804017	Transaction Fees	6,367	0	6,367	4,354	0	4,354	2,013	0	2,013
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	188,688	0	188,688	129,025	0	129,025	59,663	0	59,663
6	804700	Off System Gas Purchases - Bookout	1,394,542	0	1,394,542	953,588	0	953,588	440,954	0	440,954
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			25,336,555	0	25,336,555	17,401,251	0	17,401,251	7,935,304	0	7,935,304

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	68.380%	31.620%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 5/28/2009

ALLOCATION OF ACCOUNT 1903 For Month Ended April 30, 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	106,154	306,348	412,502	84,586	203,988	288,574	21,568	102,360	123,928
12	903920	Accts Rec Sold - Program Fees	0	6,594	6,594	0	4,251	4,251	0	2,343	2,343
12	903930	Accts Rec Sold - Maturity Yield Fees	0	299	299	0	193	193	0	106	106
Total			106,154	313,241	419,395	84,586	208,432	293,018	21,568	104,809	126,377

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.587%	33.413%
W-ALL	12	Net Gas Plant	100.000%	64.470%	35.530%

## RESULTS OF OPERATIONS

## AVISTA UTILITIES

RUN DATE: 5/28/2009

FEDERAL INCOME TAXES--GAS For Month Ended April 30, 2009 Average of Monthly Averages Basis		Report ID: G-FIT-1A			
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	31,289,420	21,709,224	9,580,196	
G-OPS	Operating & Maintenance Expense	26,580,377	18,315,578	8,264,799	
G-OPS	Book Depreciation & Amortization	1,325,139	953,677	371,462	
G-OTX	Taxes Other than FIT	2,113,957	1,823,647	290,310	
	Net Operating Income Before FIT	1,269,947	616,322	653,625	
	Less: Monthly Interest Expense	0	0	0	
G-SCM	Add: Schedule M Additions	6,541,973	3,741,985	2,799,988	
G-SCM	Less: Schedule M Deductions	1,779,334	1,158,744	620,590	
	Taxable Net Operating Income	6,032,586	3,199,563	2,833,023	
	Percent	35%	35%	35%	
	Total Federal Income Tax	2,111,405	1,119,847	991,558	
G-DTE	Deferred FIT	-1,568,505	-846,151	-722,354	
99	411400 Amortized Investment Tax Credit	-4,109	-2,552	-1,557	
	Total FIT/Deferred FIT & ITC	538,791	271,144	267,647	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Schedule M Additions:									
	G-OPS	Book Depreciation & Amortization (997000)	835,016	232,540	1,067,556	539,798	156,296	696,094	295,218	76,244	371,462
12	997001	Contributions In Aid of Construction	0	14,534	14,534	0	9,370	9,370	0	5,164	5,164
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	-14,942	-14,942	0	-9,633	-9,633	0	-5,309	-5,309
4	997005	FAS106 Current Retiree Medical Accrual	0	-16,134	-16,134	0	-10,682	-10,682	0	-5,452	-5,452
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	24,933	24,933	0	11,530	11,530
99	997010	Deferred Gas Credit and Refunds	5,768,060	0	5,768,060	3,249,736	0	3,249,736	2,518,324	0	2,518,324
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	4,800	4,800	0	3,178	3,178	0	1,622	1,622
12	997016	1992 Redemptions	0	26,327	26,327	0	16,973	16,973	0	9,354	9,354
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	256,997	0	256,997	256,997	0	256,997	0	0	0
12	997032	Interest Rate Swaps	0	27,987	27,987	0	18,043	18,043	0	9,944	9,944
99	997033	DSM Tariff Rider	-116,499	0	-116,499	-89,905	0	-89,905	-26,594	0	-26,594
4	997033	DSM Tariff Rider	0	-219	-219	0	-145	-145	0	-74	-74
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-706,522	-706,522	0	-501,136	-501,136	0	-205,386	-205,386
99	997065	Amortization of Unbilled Revenue Add-Ins	-269,469	0	-269,469	-229,982	0	-229,982	-39,487	0	-39,487
4	997066	Miscellaneous Schedule M Additions	0	209,063	209,063	0	138,423	138,423	0	70,640	70,640
		TOTAL SCHEDULE M ADDITIONS	6,478,735	63,238	6,541,973	3,731,274	10,711	3,741,985	2,747,461	52,527	2,799,988
		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	1,773,887	1,773,887	0	1,155,137	1,155,137	0	618,750	618,750
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	1,779,334	1,779,334	0	1,158,744	1,158,744	0	620,590	620,590

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.587%	33.413%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.188%	33.812%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	68.380%	31.620%
G-ALL	11	Book Depreciation	100.000%	65.119%	34.881%
G-ALL	12	Net Gas Plant	100.000%	64.470%	35.530%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended April 30, 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	480,815	321,656	159,159
99	410100	Deferred Federal Income Tax Exp	-2,082,378	-1,207,322	-875,056
		SUBTOTAL	<u>-1,601,563</u>	<u>-885,666</u>	<u>-715,897</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-61,256	-40,979	-20,277
99	411100	Deferred Federal Income Tax Exp	94,314	80,494	13,820
		SUBTOTAL	<u>33,058</u>	<u>39,515</u>	<u>-6,457</u>
		Total Deferred Federal Income Tax Expense	<u><u>-1,568,505</u></u>	<u><u>-846,151</u></u>	<u><u>-722,354</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.898%	33.102%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended April 30, 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	270,235,715	174,465,455	95,770,260
	Interest Deduction for FIT Calculation	9,583,850	6,134,205	3,449,645
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 April 30, 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	868,204	0	868,204	868,204	0	868,204	0	0	0
99	408120	Municipal Occupation & License Tax	993,380	0	993,380	817,595	0	817,595	175,785	0	175,785
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	45,123	0	45,123	0	0	0	45,123	0	45,123
		TOTAL	2,094,259	0	2,094,259	1,809,800	0	1,809,800	284,459	0	284,459
		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	2,094,259	19,698	2,113,957	1,809,800	13,847	1,823,647	284,459	5,851	290,310
		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	Report ID:
For Month Ended April 30, 2009	G-PLT-1A
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	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	3,436,714	3,436,714	0	2,275,483	2,275,483	0	1,161,231	1,161,231
4	303110	Misc Intangible Plant--PC Software	0	2,076,405	2,076,405	0	1,374,809	1,374,809	0	701,596	701,596
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,553,863	5,971,762	249,449	3,677,269	3,926,718	168,450	1,876,594	2,045,044
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	527,176	527,176	0	373,926	373,926	0	153,250	153,250
1	351XXX	Structures & Improvements	0	1,180,114	1,180,114	0	837,055	837,055	0	343,059	343,059
1	352XXX	Wells	0	14,511,127	14,511,127	0	10,292,742	10,292,742	0	4,218,385	4,218,385
1	353000	Lines	0	1,040,589	1,040,589	0	738,090	738,090	0	302,499	302,499
1	354000	Compressor Station Equipment	0	11,673,248	11,673,248	0	8,279,835	8,279,835	0	3,393,413	3,393,413
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	415,951	415,951	0	295,034	295,034	0	120,917	120,917
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	31,232,325	31,232,325	0	22,153,088	22,153,088	0	9,079,237	9,079,237
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	582,403	22,254	604,657	420,288	15,217	435,505	162,115	7,037	169,152
6	376000	Mains	195,086,632	2,512,521	197,599,153	122,630,571	1,718,062	124,348,633	72,456,061	794,459	73,250,520
6	378000	Measuring & Reg Station Equip-General	4,170,799	57,440	4,228,239	2,641,850	39,277	2,681,127	1,528,949	18,163	1,547,112
6	379000	Measuring & Reg Station Equip-City Gate	5,831,696	60,967	5,892,663	1,666,269	41,689	1,707,958	4,165,427	19,278	4,184,705
6	380000	Services	129,381,713	0	129,381,713	85,322,795	0	85,322,795	44,058,918	0	44,058,918
6	381000	Meters	54,618,335	0	54,618,335	36,556,662	0	36,556,662	18,061,673	0	18,061,673
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	2,587,496	0	2,587,496	1,999,621	0	1,999,621	587,875	0	587,875
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			392,407,179	2,653,182	395,060,361	251,298,356	1,814,245	253,112,601	141,108,823	838,937	141,947,760
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,327	519,025	1,186,352	575,527	343,652	919,179	91,800	175,373	267,173
4	390XXX	Structures & Improvements	2,087,948	7,262,853	9,350,801	1,180,497	4,808,808	5,989,305	907,451	2,454,045	3,361,496
4	391XXX	Office Furniture & Equipment	0	5,806,388	5,806,388	0	3,844,468	3,844,468	0	1,961,920	1,961,920
4	392XXX	Transportation Equipment	4,052,370	838,878	4,891,248	3,001,901	555,430	3,557,331	1,050,469	283,448	1,333,917
4	393000	Stores Equipment	157,516	122,311	279,827	112,782	80,983	193,765	44,734	41,328	86,062
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,508,940	2,964,034	998,393	999,084	1,997,477	456,701	509,856	966,557
4	395000	Laboratory Equipment	143,062	315,317	458,379	107,901	208,775	316,676	35,161	106,542	141,703
4	396XXX	Power Operated Equipment	3,596,095	603,109	4,199,204	2,738,527	399,324	3,137,851	857,568	203,785	1,061,353

GAS UTILITY PLANT For Month Ended April 30, 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	1,562,848	3,579,581	5,142,429	463,813	2,370,076	2,833,889	1,099,035	1,209,505	2,308,540
4	398000	Miscellaneous Equipment	1,134	96,006	97,140	486	63,567	64,053	648	32,439	33,087
		TOTAL GENERAL PLANT	13,723,394	20,652,408	34,375,802	9,179,827	13,674,167	22,853,994	4,543,567	6,978,241	11,521,808
		TOTAL PLANT IN SERVICE	406,548,472	60,091,778	466,640,250	260,727,632	41,318,769	302,046,401	145,820,840	18,773,009	164,593,849
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	406,548,472	60,091,778	466,640,250	260,727,632	41,318,769	302,046,401	145,820,840	18,773,009	164,593,849
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,056,420	11,056,420	0	7,842,319	7,842,319	0	3,214,101	3,214,101
G-ADP	1119.X5	Distribution	127,472,402	862,410	128,334,812	82,184,330	589,716	82,774,046	45,288,072	272,694	45,560,766
G-ADP	1119.X6	General Plant - Non-Transportation	4,934,584	3,773,731	8,708,315	3,462,348	2,498,625	5,960,973	1,472,236	1,275,106	2,747,342
G-ADP	1119.X7	General Plant - Transportation	752,192	52,981	805,173	549,594	35,079	584,673	202,598	17,902	220,500
		TOTAL ACCUMULATED DEPRECIATION	133,159,178	15,745,542	148,904,720	86,196,272	10,965,739	97,162,011	46,962,906	4,779,803	51,742,709
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,640,080	2,640,080	0	1,748,023	1,748,023	0	892,057	892,057
99	111X30	Intangible Plant--Distribution Plant	62,790	0	62,790	34,129	0	34,129	28,661	0	28,661
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	20,119	20,119	0	13,321	13,321	0	6,798	6,798
		TOTAL ACCUMULATED AMORTIZATION	62,790	2,660,199	2,722,989	34,129	1,761,344	1,795,473	28,661	898,855	927,516
		NET GAS UTILITY PLANT	273,326,504	41,686,037	315,012,541	174,497,231	28,591,686	203,088,917	98,829,273	13,094,351	111,923,624

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%	68.380%	31.620%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended April 30, 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	273,326,504	41,686,037	315,012,541	174,497,231	28,591,686	203,088,917	98,829,273	13,094,351	111,923,624
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,394,852	-2,394,852	0	-1,543,961	-1,543,961	0	-850,891	-850,891
12	282900	Deferred F.I.T. - Plant In Service	0	-46,472,093	-46,472,093	0	-29,960,558	-29,960,558	0	-16,511,535	-16,511,535
12	190180	FAS 109 ITC	0	193,495	193,495	0	124,746	124,746	0	68,749	68,749
12	283850	Gas portion of Bond Redemptions	0	-796,484	-796,484	0	-513,493	-513,493	0	-282,991	-282,991
4	190850	Gain on Sale of General Office Bldg--GAS	0	61,971	61,971	0	41,032	41,032	0	20,939	20,939
99	190610	Contrib in Aid of Construction	1,347,080	0	1,347,080	948,359	0	948,359	398,721	0	398,721
		TOTAL ACCUM DEFERRED INCOME TAX	1,347,080	-49,407,963	-48,060,883	948,359	-31,852,234	-30,903,875	398,721	-17,555,729	-17,157,008
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	2,887,544	2,887,544	0	2,048,135	2,048,135	0	839,409	839,409
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	573,541	0	573,541	349,490	0	349,490	224,051	0	224,051
4	253850	Gain on Sale of General Office Building	0	-177,028	-177,028	0	-117,212	-117,212	0	-59,816	-59,816
		TOTAL OTHER ADJUSTMENTS	573,541	2,710,516	3,284,057	349,490	1,930,923	2,280,413	224,051	779,593	1,003,644
		NET RATE BASE	275,247,125	-5,011,410	270,235,715	175,795,080	-1,329,625	174,465,455	99,452,045	-3,681,785	95,770,260

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%	64.470%	35.530%
G-ALL	13	Net Gas General Plant	100.000%	65.595%	34.405%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended April 30, 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
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	31,232,325	31,232,325	0	22,153,088	22,153,088	0	9,079,237	9,079,237
G-PLT	350XXX	Less: Land and Land Rights	0	527,176	527,176	0	373,926	373,926	0	153,250	153,250
		Depreciable Underground Storage Plant	0	30,705,149	30,705,149	0	21,779,162	21,779,162	0	8,925,987	8,925,987
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,056,420	11,056,420	0			0		
	403X80	Depreciation Expense		46,945	46,945	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,056,420	11,056,420	0	7,842,319	7,842,319	0	3,214,101	3,214,101
1	403X80	Depreciation Expense	0	46,945	46,945	0	33,298	33,298	0	13,647	13,647
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	392,407,179	2,653,182	395,060,361	251,298,356	1,814,245	253,112,601	141,108,823	838,937	141,947,760
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	392,322,209	2,653,182	394,975,391	251,238,056	1,814,245	253,052,301	141,084,153	838,937	141,923,090
		Percentage		0.672%	100.000%		64.039%			35.289%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		862,410	128,334,812	82,184,330			45,288,072		
	403X50	Depreciation Expense		5,209	775,178	496,416			273,553		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	127,472,402	862,410	128,334,812	82,184,330	589,716	82,774,046	45,288,072	272,694	45,560,766
6	403X50	Depreciation Expense	769,969	5,209	775,178	496,416	3,562	499,978	273,553	1,647	275,200
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	13,723,394	20,652,408	34,375,802	9,179,827	13,674,167	22,853,994	4,543,567	6,978,241	11,521,808
G-PLT	389XXX	Less: Land and Land Rights	667,327	519,025	1,186,352	575,527	343,652	919,179	91,800	175,373	267,173
G-PLT	392XXX	Less: Transportation	4,052,370	838,878	4,891,248	3,001,901	555,430	3,557,331	1,050,469	283,448	1,333,917
		Depreciable Non-Transport Genl Plant	9,003,697	19,294,505	28,298,202	5,602,399	12,775,085	18,377,484	3,401,298	6,519,420	9,920,718
		Percentage		68.183%	100.000%		19.798%			12.019%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended April 30, 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		3,773,731	5,534,709	1,095,762			665,217		
	108X06	Accum Depr--Gas General Plant - Direct	3,173,605		3,173,605	2,366,586			807,019		
	403X60	Depreciation Expense		89,492	131,253	25,985			15,775		
	403X60	Depreciation Expense (Direct)	20,637		20,637	15,570			5,067		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	4,934,584	3,773,731	8,708,315	3,462,348	2,498,625	5,960,973	1,472,236	1,275,106	2,747,342
4	403X60	Depreciation Expense	62,397	89,492	151,889	41,555	59,254	100,809	20,842	30,238	51,080
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	4,052,370	838,878	4,891,248	3,001,901	555,430	3,557,331	1,050,469	283,448	1,333,917
		Percentage		17.150%	100.000%	61.373%			21.477%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		52,981	308,926	189,597			66,348		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	496,247		496,247	359,997			136,250		
	403X70	Depreciation Expense		402	2,346	1,440			504		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	752,192	52,981	805,173	549,594	35,079	584,673	202,598	17,902	220,500
4	403X70	Depreciation Expense	1,944	402	2,346	1,440	266	1,706	504	136	640
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%			68.380%			31.620%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	298,126	214,782	57,675	25,669
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
		TOTAL	<u>298,935</u>	<u>215,421</u>	<u>57,845</u>	<u>25,669</u>
7	404X32 PC Software	Utility 7	141,634	102,039	27,401	12,195
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
		TOTAL	<u>148,782</u>	<u>102,039</u>	<u>32,332</u>	<u>14,412</u>
7	404X33 PC Software Lease	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	404X50 Leasehold Improvements	Utility 7	859	619	166	74
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		TOTAL	<u>859</u>	<u>619</u>	<u>166</u>	<u>74</u>
1	404X60 Leased Transportation Vehicles	Gas Allocated	0	0	0	0
1		Washington Direct	0	0	0	0
1		Idaho Direct	0	0	0	0
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	520,417	374,929	100,680	44,808
8	Utility 8	10,775	0	7,433	3,342
9	Utility 9	98,424	77,759	20,665	0
		<u>629,616</u>	<u>452,688</u>	<u>128,778</u>	<u>48,150</u>
7	403X70 Utility 7	185	133	36	16
8	Utility 8	0	0	0	0
9	Utility 9	1,197	946	251	0
TOTAL ACCOUNT 403		<u>1,382</u>	<u>1,079</u>	<u>287</u>	<u>16</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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	476,697	0	0	0	0	476,697	0	0	476,697	0	0	0
99	Utility 2	479,713	0	0	0	0	0	0	0	0	479,713	0	479,713
7	Utility 7	2,396,912	0	0	1,726,831	1,726,831	0	0	463,707	463,707	0	206,374	206,374
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9	Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9	Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>4,649,407</b>	<b>371,881</b>	<b>447,332</b>	<b>1,957,755</b>	<b>2,776,968</b>	<b>575,527</b>	<b>91,800</b>	<b>519,025</b>	<b>1,186,352</b>	<b>479,713</b>	<b>206,374</b>	<b>686,087</b>
	390XXX Structures & Improvements												
99	Utility 0	2,187,346	450,428	1,128,404	608,514	2,187,346	0	0	0	0	0	0	0
99	Utility 1	849,802	0	0	0	0	849,802	0	0	849,802	0	0	0
99	Utility 2	3,424,550	0	0	0	0	0	0	0	0	3,424,550	0	3,424,550
7	Utility 7	33,628,890	0	0	24,227,598	24,227,598	0	0	6,505,845	6,505,845	0	2,895,447	2,895,447
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	1,575,040	1,244,345	0	0	1,244,345	330,695	0	0	330,695	0	0	0
9	Utility 9 - Idaho	4,322,018	0	3,414,567	0	3,414,567	0	907,451	0	907,451	0	0	0
9	Utility 9 - Allocated	3,605,486	0	0	2,848,478	2,848,478	0	0	757,008	757,008	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>49,593,132</b>	<b>1,694,773</b>	<b>4,542,971</b>	<b>27,684,590</b>	<b>33,922,334</b>	<b>1,180,497</b>	<b>907,451</b>	<b>7,262,853</b>	<b>9,350,801</b>	<b>3,424,550</b>	<b>2,895,447</b>	<b>6,319,997</b>
	391XXX Office Furniture & Equipment												
99	Utility 0	807,669	0	0	807,669	807,669	0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	28,662,480	0	0	20,649,597	20,649,597	0	0	5,545,043	5,545,043	0	2,467,840	2,467,840
8	Utility 8	378,871	0	0	0	0	0	0	261,345	261,345	0	117,526	117,526
9	Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>29,849,020</b>	<b>0</b>	<b>0</b>	<b>21,457,266</b>	<b>21,457,266</b>	<b>0</b>	<b>0</b>	<b>5,806,388</b>	<b>5,806,388</b>	<b>0</b>	<b>2,585,366</b>	<b>2,585,366</b>
	392XXX Transportation Equipment												
99	Utility 0	10,407,111	4,412,924	1,823,557	4,170,630	10,407,111	0	0	0	0	0	0	0
99	Utility 1	4,440,937	0	0	0	0	2,839,800	941,268	659,869	4,440,937	0	0	0
99	Utility 2	2,046,504	0	0	0	0	0	0	0	0	2,046,504	0	2,046,504
7	Utility 7	151,113	0	0	108,868	108,868	0	0	29,234	29,234	0	13,011	13,011
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	772,055	609,954	0	0	609,954	162,101	0	0	162,101	0	0	0
9	Utility 9 - Idaho	520,102	0	410,901	0	410,901	0	109,201	0	109,201	0	0	0
9	Utility 9 - Allocated	713,348	0	0	563,573	563,573	0	0	149,775	149,775	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>19,051,170</b>	<b>5,022,878</b>	<b>2,234,458</b>	<b>4,843,071</b>	<b>12,100,407</b>	<b>3,001,901</b>	<b>1,050,469</b>	<b>838,878</b>	<b>4,891,248</b>	<b>2,046,504</b>	<b>13,011</b>	<b>2,059,515</b>

COMMON GENERAL PLANT For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH*****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	335,436	10,739	14,745	309,952	335,436	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
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	135,791	107,280	0	0	107,280	28,511	0	0	28,511	0	0	0
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0
9		Utility 9 - Allocated	582,543	0	0	460,232	460,232	0	0	122,311	122,311	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,408,328</b>	<b>118,019</b>	<b>183,071</b>	<b>770,184</b>	<b>1,071,274</b>	<b>112,782</b>	<b>44,734</b>	<b>122,311</b>	<b>279,827</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,428,042	1,287,102	432,867	1,708,073	3,428,042	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	961,165	0	0	0	0	0	0	0	0	961,165	0	961,165
7		Utility 7	2,155,517	0	0	1,552,921	1,552,921	0	0	417,006	417,006	0	185,590	185,590
8		Utility 8	877,509	0	0	0	0	0	0	605,306	605,306	0	272,203	272,203
9		Utility 9 - Wa	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	0
9		Utility 9 - Idaho	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	0
9		Utility 9 - Allocated	290,151	0	0	229,231	229,231	0	0	60,920	60,920	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>9,635,360</b>	<b>1,321,756</b>	<b>440,387</b>	<b>3,490,225</b>	<b>5,252,368</b>	<b>998,393</b>	<b>456,701</b>	<b>1,508,940</b>	<b>2,964,034</b>	<b>961,165</b>	<b>457,793</b>	<b>1,418,958</b>
	395000	Laboratory Equipment												
99		Utility 0	1,453,981	214,701	130,533	1,108,747	1,453,981	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	347,734	0	0	250,521	250,521	0	0	67,273	67,273	0	29,940	29,940
8		Utility 8	8,520	0	0	0	0	0	0	5,877	5,877	0	2,643	2,643
9		Utility 9 - Wa	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	0
9		Utility 9 - Idaho	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	0
9		Utility 9 - Allocated	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,718,558</b>	<b>230,147</b>	<b>135,464</b>	<b>1,588,277</b>	<b>1,953,888</b>	<b>107,901</b>	<b>35,161</b>	<b>315,317</b>	<b>458,379</b>	<b>273,708</b>	<b>32,583</b>	<b>306,291</b>
	396XXX	Power Operated Equipment												
99		Utility 0	21,766,804	10,422,103	5,787,374	5,557,327	21,766,804	0	0	0	0	0	0	0
99		Utility 1	3,719,559	0	0	0	0	2,588,383	763,032	368,144	3,719,559	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	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	715,109	564,965	0	0	564,965	150,144	0	0	150,144	0	0	0
9		Utility 9 - Idaho	450,259	0	355,723	0	355,723	0	94,536	0	94,536	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>27,858,198</b>	<b>10,987,068</b>	<b>6,143,097</b>	<b>6,437,293</b>	<b>23,567,458</b>	<b>2,738,527</b>	<b>857,568</b>	<b>603,109</b>	<b>4,199,204</b>	<b>43,834</b>	<b>47,702</b>	<b>91,536</b>

COMMON GENERAL PLANT  
For Month Ended April 30, 2009  
Average of Monthly Averages Basis

Report ID:  
C-GPL-1A

\*\*\*\*\* 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	37,554,118	5,540,884	1,920,963	30,092,271	37,554,118	0	0	0	0	0	0	0
99		Utility 1	650,882	0	0	0	0	368,319	282,563	0	650,882	0	0	0
99		Utility 2	511,235	0	0	0	0	0	0	0	0	511,235	0	511,235
7		Utility 7	7,278,498	0	0	5,243,721	5,243,721	0	0	1,408,098	1,408,098	0	626,679	626,679
8		Utility 8	928,367	0	0	0	0	0	0	640,388	640,388	0	287,979	287,979
9		Utility 9 - Wa	454,820	359,326	0	0	359,326	95,494	0	0	95,494	0	0	0
9		Utility 9 - Idaho	3,888,704	0	3,072,232	0	3,072,232	0	816,472	0	816,472	0	0	0
9		Utility 9 - Allocated	7,292,316	0	0	5,761,221	5,761,221	0	0	1,531,095	1,531,095	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>58,558,940</b>	<b>5,900,210</b>	<b>4,993,195</b>	<b>41,097,213</b>	<b>51,990,618</b>	<b>463,813</b>	<b>1,099,035</b>	<b>3,579,581</b>	<b>5,142,429</b>	<b>511,235</b>	<b>914,658</b>	<b>1,425,893</b>
	398000	Miscellaneous Equipment												
99		Utility 0	2,781	0	2,299	482	2,781	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0
9		Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>503,783</b>	<b>1,831</b>	<b>4,735</b>	<b>358,069</b>	<b>364,635</b>	<b>486</b>	<b>648</b>	<b>96,006</b>	<b>97,140</b>	<b>0</b>	<b>42,008</b>	<b>42,008</b>
		<b>TOTAL GENERAL PLANT</b>	<b>203,825,896</b>	<b>25,648,563</b>	<b>19,124,710</b>	<b>109,683,943</b>	<b>154,457,216</b>	<b>9,179,827</b>	<b>4,543,567</b>	<b>20,652,408</b>	<b>34,375,802</b>	<b>7,797,936</b>	<b>7,194,942</b>	<b>14,992,878</b>

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%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 5/28/2009

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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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	38,240,872	38,240,872	0	0
99	108X06	Utility 1 - Allocated	595,879	0	595,879	0
99	108X06	Utility 1 - Washington	2,366,586	0	2,366,586	0
99	108X06	Utility 1 - Idaho	807,019	0	807,019	0
99	108X06	Utility 2	1,823,448	0	0	1,823,448
7	108X06	Utility 7	7,712,265	5,556,224	1,492,015	664,026
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-341,158	-245,784	-66,000	-29,374
8	108X06	Utility 8	767,684	0	529,548	238,136
9	108X06	Utility 9	14,208,740	11,225,473	2,983,267	0
Total			66,181,335	54,776,785	8,708,314	2,696,236

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,823,150	5,823,150	0	0
99	108X07	Utility 1 - Allocated	152,666	0	152,666	0
99	108X07	Utility 1 - Washington	359,997	0	359,997	0
99	108X07	Utility 1 - Idaho	136,250	0	136,250	0
99	108X07	Utility 2	916,355	0	0	916,355
7	108X07	Utility 7	27,432	19,763	5,307	2,362
9	108X07	Utility 9	718,962	568,009	150,953	0
Total			8,134,812	6,410,922	805,173	918,717

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%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON INTANGIBLE PLANT--SOFTWARE For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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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 0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>611,957</b>	<b>0</b>	<b>0</b>	<b>153,314</b>	<b>153,314</b>	<b>249,449</b>	<b>168,450</b>	<b>40,744</b>	<b>458,643</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	549,258	0	0	549,258	549,258	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	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	0
7		Utility 7	17,764,467	0	0	12,798,233	12,798,233	0	0	3,436,714	3,436,714	0	1,529,521	1,529,521	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>18,360,165</b>	<b>0</b>	<b>0</b>	<b>13,347,491</b>	<b>13,347,491</b>	<b>0</b>	<b>0</b>	<b>3,436,714</b>	<b>3,436,714</b>	<b>46,440</b>	<b>1,529,521</b>	<b>1,575,961</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	806,155	0	0	806,155	806,155	0	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,561,534	0	0	6,168,072	6,168,072	0	0	1,656,314	1,656,314	0	737,148	737,148	0
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>9,973,180</b>	<b>0</b>	<b>0</b>	<b>6,974,227</b>	<b>6,974,227</b>	<b>0</b>	<b>0</b>	<b>2,076,405</b>	<b>2,076,405</b>	<b>0</b>	<b>922,548</b>	<b>922,548</b>	<b>0</b>
	303120	Misc Intangible Plant-- Leased PC Software													
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>TOTAL</b>	<b>28,945,302</b>	<b>0</b>	<b>0</b>	<b>20,475,032</b>	<b>20,475,032</b>	<b>249,449</b>	<b>168,450</b>	<b>5,553,863</b>	<b>5,971,762</b>	<b>46,440</b>	<b>2,452,069</b>	<b>2,498,509</b>	<b>0</b>

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%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	653,483	653,483	0	0
99		Utility 1	4,852	0	4,852	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	17,028	0	0	17,028
99		Utility 2 - California	0	0	0	0
7		Utility 7	12,005,506	8,649,247	2,322,585	1,033,674
8		Utility 8	453,237	0	312,643	140,594
Total			<u>13,134,106</u>	<u>9,302,730</u>	<u>2,640,080</u>	<u>1,191,296</u>

Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 0	0	0	0	0
99		Utility 1 - Allocated	0	0	0	0
99		Utility 1 - Washington	0	0	0	0
99		Utility 1 - Idaho	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	94,953	68,408	18,370	8,175
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			<u>103,285</u>	<u>74,991</u>	<u>20,119</u>	<u>8,175</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%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE For Month Ended April 30, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-1A
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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	303100	Misc Intangible Plant - Mainframe Software	0	3,436,714	3,436,714	0	2,275,483	2,275,483	0	1,161,231	1,161,231
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,076,405	2,076,405	0	1,374,809	1,374,809	0	701,596	701,596
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,513,119	5,513,119	0	3,650,292	3,650,292	0	1,862,827	1,862,827
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,640,080	2,640,080	0			0		
	404X3X	Amortization Expense		90,307	90,307	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,640,080	2,640,080	0	1,748,023	1,748,023	0	892,057	892,057
4	404X3X	Amortization Expense	0	90,307	90,307	0	59,793	59,793	0	30,514	30,514
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			66.211%			33.789%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended April 30, 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	-10,639,843	-7,665,368	-2,058,384	-916,090
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,602,534	-1,266,066	-336,468	0
		Total	<u>-12,242,377</u>	<u>-8,931,434</u>	<u>-2,394,852</u>	<u>-916,090</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%