

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 9/1/2009

GAS RATE OF RETURN For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	19,523,433	12,281,570	7,241,863
		Adjustments			
		Adjusted Gas Net Operating Income	19,523,433	12,281,570	7,241,863
G-APL		Gas Net Adjusted Rate Base	277,967,299	182,390,951	95,576,348
		RATE OF RETURN	7.024%	6.734%	7.577%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis		Report ID: G-ALL-12A		System	Washington	Idaho
Basis	Ref	Description				
1	Input	System Contract Demand	3/1/2008	100.000%	70.930%	29.070%
		Number of Customers	6/30/2009	218,100	145,183	72,917
2		Percent		100.000%	66.567%	33.433%
	G-OPS	Direct Distribution Operating Expense		8,551,937	5,738,192	2,813,745
3		Percent		100.000%	67.098%	32.902%
		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		27,563,583	19,550,848	8,012,735
	G-PLT	Distribution		382,881,521	248,415,686	134,465,835
		Total Underground Storage/Dist Plant		410,445,104	267,966,534	142,478,570
5		Percent		100.000%	65.287%	34.713%
	Input	Actual Therms Purchased	6/30/2009	266,835,262	187,933,561	78,901,701
6		Percent		100.000%	70.431%	29.569%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec\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	XXXXXX
	Adjustments		0			
	Total		85,227,103	65,894,285	13,928,742	5,404,076
	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	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%
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	XXXXXX
	Total		19,332,818	0	13,928,742	5,404,076
	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	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%
8	Average (GD AA)		100.000%	0.000%	68.980%	31.020%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input		1/1/2009	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	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		11,264,559	7,421,578	3,842,981	
	Percent		100.000%	65.884%	34.116%	
12	G-PLT Net Gas Plant		299,444,030	194,941,227	104,502,803	
	Percent		100.000%	65.101%	34.899%	
13	G-PLT Net Gas General Plant		22,846,591	15,017,020	7,829,571	
	Percent		100.000%	65.730%	34.270%	
14	G-SCM Net Allocated Schedule M's		-32,849,172	-21,737,731	-11,111,441	
	Percent		100.000%	66.174%	33.826%	
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		Report ID:
For Twelve Months Ended June 30, 2009		G-OPS-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	196,470,888	0	196,470,888	137,873,481	0	137,873,481	58,597,407	0	58,597,407
99	4812XX	Commercial - Firm & Interruptible	108,216,739	0	108,216,739	77,776,224	0	77,776,224	30,440,515	0	30,440,515
99	4813XX	Industrial-Firm	5,975,915	0	5,975,915	3,811,094	0	3,811,094	2,164,821	0	2,164,821
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-996,960	0	-996,960	-647,800	0	-647,800	-349,160	0	-349,160
99	484000	Interdepartmental Revenue	533,941	0	533,941	479,789	0	479,789	54,152	0	54,152
		TOTAL SALES TO ULTIMATE CUSTOMERS	310,200,523	0	310,200,523	219,292,788	0	219,292,788	90,907,735	0	90,907,735
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	171,970,537	0	171,970,537	118,729,635	0	118,729,635	53,240,902	0	53,240,902
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	38,075	0	38,075	22,092	0	22,092	15,983	0	15,983
99	489300	Transportation For Others	3,865,823	0	3,865,823	3,368,205	0	3,368,205	497,618	0	497,618
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	17,328	0	17,328	17,328	0	17,328	0	0	0
1	495000	Other Gas Revenues	6,193,310	104,728	6,298,038	4,360,510	74,284	4,434,794	1,832,800	30,444	1,863,244
		TOTAL OTHER OPERATING REVENUES	182,085,073	104,728	182,189,801	126,497,770	74,284	126,572,054	55,587,303	30,444	55,617,747
		TOTAL GAS REVENUES	492,285,596	104,728	492,390,324	345,790,558	74,284	345,864,842	146,495,038	30,444	146,525,482
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	386,847,455	0	386,847,455	269,820,288	0	269,820,288	117,027,167	0	117,027,167
10	807000	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX	Net Natural Gas Storage Transactions	3,777,354	0	3,777,354	3,889,985	0	3,889,985	-112,631	0	-112,631
6	811000	Gas Used for Products Extraction	-497,447	0	-497,447	-342,812	0	-342,812	-154,635	0	-154,635
10	813000	Other Gas Expenses	0	1,227,608	1,227,608	0	825,223	825,223	0	402,385	402,385
		TOTAL PRODUCTION EXPENSES	390,127,362	1,227,608	391,354,970	273,367,461	825,223	274,192,684	116,759,901	402,385	117,162,286
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	8,132	8,132	0	5,768	5,768	0	2,364	2,364
1	824000	Other Expenses	0	296,207	296,207	0	210,100	210,100	0	86,107	86,107
1	837000	Other Equipment	0	262,522	262,522	0	186,207	186,207	0	76,315	76,315
		TOTAL UNDERGROUND STORAGE OP. EXP	0	566,861	566,861	0	402,075	402,075	0	164,786	164,786
G-ADP		Depreciation Expense	0	497,830	497,830	0	353,111	353,111	0	144,719	144,719
1	404X40	Amortization Expense	0	227	227	0	161	161	0	66	66
G-OTX		Taxes Other Than FIT	0	152,820	152,820	0	108,395	108,395	0	44,425	44,425
		TOTAL UNDERGROUND STORAGE EXP	0	1,217,738	1,217,738	0	863,742	863,742	0	353,996	353,996

GAS OPERATING STATEMENT For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	198,401	412,579	610,980	126,481	276,832	403,313	71,920	135,747	207,667
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,586,107	159,371	1,745,478	1,120,462	106,935	1,227,397	465,645	52,436	518,081
3	875000	Measuring & Reg Sta Exp-General	118,858	0	118,858	57,449	0	57,449	61,409	0	61,409
3	876000	Measuring & Reg Sta Exp-Industrial	5,486	0	5,486	3,498	0	3,498	1,988	0	1,988
3	877000	Measuring & Reg Sta Exp-City Gate	243,325	0	243,325	145,905	0	145,905	97,420	0	97,420
3	878000	Meter & House Regulator Expenses	1,077,061	0	1,077,061	729,995	0	729,995	347,066	0	347,066
3	879000	Customer Installation Expenses	1,430,564	41,399	1,471,963	843,057	27,778	870,835	587,507	13,621	601,128
3	880000	Other Expenses	1,005,966	583,685	1,589,651	673,943	391,641	1,065,584	332,023	192,044	524,067
3	881000	Rents	60	22,230	22,290	60	14,916	14,976	0	7,314	7,314
MAINTENANCE											
3	885000	Supervision & Engineering	90,898	580	91,478	65,198	389	65,587	25,700	191	25,891
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	1,235,228	1,825	1,237,053	1,020,335	1,225	1,021,560	214,893	600	215,493
3	889000	Measuring & Reg Sta Exp-General	170,274	10,008	180,282	106,293	6,715	113,008	63,981	3,293	67,274
3	890000	Measuring & Reg Sta Exp-Industrial	171,155	27,243	198,398	73,505	18,280	91,785	97,650	8,963	106,613
3	891000	Measuring & Reg Sta Exp-City Gate	45,299	0	45,299	23,362	0	23,362	21,937	0	21,937
3	892000	Services	590,951	154,903	745,854	295,614	103,937	399,551	295,337	50,966	346,303
3	893000	Meters & House Regulators	581,812	506,132	1,087,944	452,570	339,604	792,174	129,242	166,528	295,770
3	894000	Other Equipment	492	7,140	7,632	465	4,791	5,256	27	2,349	2,376
TOTAL DISTRIBUTION OPERATING EXP			8,551,937	1,927,095	10,479,032	5,738,192	1,293,043	7,031,235	2,813,745	634,052	3,447,797
G-ADP	Depreciation		8,931,891	62,330	8,994,221	5,831,853	43,900	5,875,753	3,100,038	18,430	3,118,468
G-OTX	Taxes Other Than FIT		19,833,244	0	19,833,244	17,385,626	0	17,385,626	2,447,618	0	2,447,618
TOTAL DISTRIBUTION EXPENSES			37,317,072	1,989,425	39,306,497	28,955,671	1,336,943	30,292,614	8,361,401	652,482	9,013,883
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	307,998	307,998	0	205,025	205,025	0	102,973	102,973
2	902000	Meter Reading Expenses	1,412,984	33,237	1,446,221	1,250,526	22,125	1,272,651	162,458	11,112	173,570
G-903	903XXX	Customer Records & Collection Expenses	908,179	3,467,982	4,376,161	673,325	2,306,682	2,980,007	234,854	1,161,300	1,396,154
2	904000	Uncollectible Accounts	0	1,431,222	1,431,222	0	952,722	952,722	0	478,500	478,500
2	905000	Misc Customer Accounts	0	116,653	116,653	0	77,652	77,652	0	39,001	39,001
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,321,163	5,357,092	7,678,255	1,923,851	3,564,206	5,488,057	397,312	1,792,886	2,190,198
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	7,616,953	321,327	7,938,280	6,001,629	213,898	6,215,527	1,615,324	107,429	1,722,753
2	909000	Advertising	0	43,089	43,089	0	28,683	28,683	0	14,406	14,406
2	910000	Misc Customer Service & Info Exp	0	81,415	81,415	0	54,196	54,196	0	27,219	27,219
TOTAL CUSTOMER SERVICE & INFO EXP			7,616,953	445,831	8,062,784	6,001,629	296,777	6,298,406	1,615,324	149,054	1,764,378

GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended June 30, 2009		G-OPS-12A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	4,617	376,968	381,585	0	250,936	250,936	4,617	126,032	130,649
2	913000	Advertising	1,882	35,396	37,278	1,882	23,562	25,444	0	11,834	11,834
2	916000	Miscellaneous Sales Expenses	137,919	19,497	157,416	132,376	12,979	145,355	5,543	6,518	12,061
		TOTAL SALES EXPENSES	144,418	431,861	576,279	134,258	287,477	421,735	10,160	144,384	154,544
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	30,179	5,409,271	5,439,450	4,201	3,581,532	3,585,733	25,978	1,827,739	1,853,717
4	921000	Office Supplies & Expenses	47	1,014,446	1,014,493	31	671,675	671,706	16	342,771	342,787
4	922000	Admin. Expenses Transferred - Credit	0	-28,720	-28,720	0	-19,016	-19,016	0	-9,704	-9,704
4	923000	Outside Services Employed	309	2,912,210	2,912,519	0	1,928,203	1,928,203	309	984,007	984,316
4	924000	Property Insurance Premium	0	252,953	252,953	0	167,483	167,483	0	85,470	85,470
4	925XXX	Injuries and Damages	0	1,545,128	1,545,128	0	1,023,045	1,023,045	0	522,083	522,083
4	926XXX	Employee Pensions and Benefits	56,149	148,832	204,981	56,149	98,543	154,692	0	50,289	50,289
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	1,021,308	198,075	1,219,383	681,692	131,147	812,839	339,616	66,928	406,544
4	930000	Miscellaneous General Expenses	106,493	873,368	979,861	92,676	578,266	670,942	13,817	295,102	308,919
4	931000	Rents	15,091	106,632	121,723	14,458	70,602	85,060	633	36,030	36,663
4	935000	Maintenance of General Plant	224,556	1,511,158	1,735,714	131,058	1,000,553	1,131,611	93,498	510,605	604,103
		TOTAL ADMIN & GEN OPERATING EXP	1,454,132	13,943,353	15,397,485	980,265	9,232,033	10,212,298	473,867	4,711,320	5,185,187
G-ADP		Depreciation	744,135	1,028,373	1,772,508	511,818	680,896	1,192,714	232,317	347,477	579,794
4	404X50	Amortization - Leasehold Imp (1404.60)	0	1,993	1,993	0	1,320	1,320	0	673	673
G-CAM		Amortization - Intangible Plant--Software	0	1,035,078	1,035,078	0	685,335	685,335	0	349,743	349,743
99	404X30	Amortization - Intangible Distribution Plant	8,473	0	8,473	4,648	0	4,648	3,825	0	3,825
4	404X60	Amortization - Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407X28	Amortization - Decoupling Revenue	-683,564	0	-683,564	-683,564	0	-683,564	0	0	0
99	407329	Decoupling Surcharge	677,599	0	677,599	677,599	0	677,599	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	26,853	26,853	0	17,780	17,780	0	9,073	9,073
		TOTAL ADMIN & GENERAL EXPENSES	2,200,775	16,035,650	18,236,425	1,490,766	10,617,364	12,108,130	710,009	5,418,286	6,128,295
		TOTAL EXPENSES BEFORE FIT	439,727,743	26,705,205	466,432,948	311,873,636	17,791,732	329,665,368	127,854,107	8,913,473	136,767,580
		NET OPERATING INCOME BEFORE FIT			25,957,376			16,199,474			9,757,902
G-FIT		FEDERAL INCOME TAX			4,360,393			2,912,351			1,448,042
G-FIT		DEFERRED FEDERAL INCOME TAX			2,122,858			1,036,177			1,086,681
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-49,308			-30,624			-18,684
		GAS NET OPERATING INCOME			19,523,433			12,281,570			7,241,863

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.567%	33.433%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.098%	32.902%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.431%	29.569%
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 Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-804-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-14,505,645	0	-14,505,645	-10,365,230	0	-10,365,230	-4,140,415	0	-4,140,415
99	805120	Gas Expense - Rate Deferrals	36,191,181	0	36,191,181	26,309,389	0	26,309,389	9,881,792	0	9,881,792
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	332,721,013	0	332,721,013	230,996,676	0	230,996,676	101,724,337	0	101,724,337
1	804001	Pipeline Demand Costs	22,702,288	0	22,702,288	16,102,733	0	16,102,733	6,599,555	0	6,599,555
99	804010	Gas Costs - Fixed Hedge	-54,153	0	-54,153	-41,252	0	-41,252	-12,901	0	-12,901
99	804014	GTI Contributions	111,290	0	111,290	79,927	0	79,927	31,363	0	31,363
99	804017	Transaction Fees	105,754	0	105,754	73,103	0	73,103	32,651	0	32,651
99	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	3,194,016	0	3,194,016	2,270,313	0	2,270,313	923,703	0	923,703
6	804700	Off System Gas Purchases - Bookout	6,381,711	0	6,381,711	4,394,629	0	4,394,629	1,987,082	0	1,987,082
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			386,847,455	0	386,847,455	269,820,288	0	269,820,288	117,027,167	0	117,027,167

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	70.431%	29.569%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 9/1/2009

ALLOCATION OF ACCOUNT 1903 For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-903-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	908,179	3,341,848	4,250,027	673,325	2,224,568	2,897,893	234,854	1,117,280	1,352,134
12	903920	Accts Rec Sold - Program Fees	0	49,405	49,405	0	32,163	32,163	0	17,242	17,242
12	903930	Accts Rec Sold - Maturity Yield Fees	0	76,729	76,729	0	49,951	49,951	0	26,778	26,778
Total			908,179	3,467,982	4,376,161	673,325	2,306,682	2,980,007	234,854	1,161,300	1,396,154

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.567%	33.433%
W-ALL	12	Net Gas Plant	100.000%	65.101%	34.899%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	492,390,324	345,864,842	146,525,482
G-OPS	Operating & Maintenance Expense	434,115,666	304,046,490	130,069,176
G-OPS	Book Depreciation & Amortization	12,304,365	8,107,077	4,197,288
G-OTX	Taxes Other than FIT	20,012,917	17,511,801	2,501,116
	Net Operating Income Before FIT	<u>25,957,376</u>	<u>16,199,474</u>	<u>9,757,902</u>
	Less: Interest Expense	9,855,526	6,412,866	3,442,660
G-SCM	Add: Schedule M Additions	26,681,966	18,514,294	8,167,672
G-SCM	Less: Schedule M Deductions	30,325,549	19,979,898	10,345,651
	Taxable Net Operating Income	<u>12,458,267</u>	<u>8,321,004</u>	<u>4,137,263</u>
	Percent	35%	35%	35%
	Total Federal Income Tax	<u>4,360,393</u>	<u>2,912,351</u>	<u>1,448,042</u>
G-DTE	Deferred FIT	2,122,858	1,036,177	1,086,681
99	411400 Amortized Investment Tax Credit	-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC	<u>6,433,943</u>	<u>3,917,904</u>	<u>2,516,039</u>
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-SCM-12A
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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)	9,684,499	2,625,831	12,310,330	6,348,319	1,764,723	8,113,042	3,336,180	861,108	4,197,288
12	997001	Contributions In Aid of Construction	0	319,671	319,671	0	208,109	208,109	0	111,562	111,562
2	997002	Injuries and Damages	0	1,036,000	1,036,000	0	689,634	689,634	0	346,366	346,366
12	997003	Salvage	0	-171,917	-171,917	0	-111,920	-111,920	0	-59,997	-59,997
4	997005	FAS106 Current Retiree Medical Accrual	0	-159,774	-159,774	0	-105,788	-105,788	0	-53,986	-53,986
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
6	997008	DSM Book Amortization	0	440,638	440,638	0	310,346	310,346	0	130,292	130,292
99	997010	Deferred Gas Credit and Refunds	21,697,441	0	21,697,441	15,234,500	0	15,234,500	6,462,941	0	6,462,941
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	59,023	59,023	0	39,080	39,080	0	19,943	19,943
12	997016	1992 Redemptions	0	287,608	287,608	0	187,236	187,236	0	100,372	100,372
4	997020	FAS87 Current Pension Accrual	0	-4,047,167	-4,047,167	0	-2,679,670	-2,679,670	0	-1,367,497	-1,367,497
4	997022	Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	-17,871	0	-17,871	-17,871	0	-17,871	0	0	0
12	997032	Interest Rate Swaps	0	334,398	334,398	0	217,696	217,696	0	116,702	116,702
99	997033	DSM Tariff Rider	-2,245,991	0	-2,245,991	-1,385,747	0	-1,385,747	-860,244	0	-860,244
4	997033	DSM Tariff Rider	0	-6	-6	0	-4	-4	0	-2	-2
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-2,686,771	-2,686,771	0	-1,905,727	-1,905,727	0	-781,044	-781,044
99	997065	Amortization of Unbilled Revenue Add-Ins	31,950	0	31,950	37,365	0	37,365	-5,415	0	-5,415
4	997066	Miscellaneous Schedule M Additions	0	-561,157	-561,157	0	-371,548	-371,548	0	-189,609	-189,609
		TOTAL SCHEDULE M ADDITIONS	29,205,589	-2,523,623	26,681,966	20,272,127	-1,757,833	18,514,294	8,933,462	-765,790	8,167,672
		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	30,260,185	30,260,185	0	19,936,620	19,936,620	0	10,323,565	10,323,565
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	43,278	43,278	0	22,086	22,086
		TOTAL SCHEDULE M DEDUCTIONS	0	30,325,549	30,325,549	0	19,979,898	19,979,898	0	10,345,651	10,345,651

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.567%	33.433%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.098%	32.902%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	70.431%	29.569%
G-ALL	11	Book Depreciation	100.000%	65.884%	34.116%
G-ALL	12	Net Gas Plant	100.000%	65.101%	34.899%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-DTE-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	9,153,076	6,056,957	3,096,119
99	410100	Deferred Federal Income Tax Exp	-6,974,722	-4,978,378	-1,996,344
		SUBTOTAL	<u>2,178,354</u>	<u>1,078,579</u>	<u>1,099,775</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-44,313	-29,324	-14,989
99	411100	Deferred Federal Income Tax Exp	-11,183	-13,078	1,895
		SUBTOTAL	<u>-55,496</u>	<u>-42,402</u>	<u>-13,094</u>
		Total Deferred Federal Income Tax Expense	<u><u>2,122,858</u></u>	<u><u>1,036,177</u></u>	<u><u>1,086,681</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.174%	33.826%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
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	277,967,299	182,390,951	95,576,348
	Interest Deduction for FIT Calculation	9,855,526	6,412,866	3,442,660
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 Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-OTX-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408150	R&P Property Tax	0	152,820	152,820	0	108,395	108,395	0	44,425	44,425
		DISTRIBUTION									
99	408110	State Excise Tax	8,419,784	0	8,419,784	8,419,784	0	8,419,784	0	0	0
99	408120	Municipal Occupation & License Tax	9,470,724	0	9,470,724	7,853,500	0	7,853,500	1,617,224	0	1,617,224
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	1,840,114	0	1,840,114	1,112,342	0	1,112,342	727,772	0	727,772
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	102,622	0	102,622	0	0	0	102,622	0	102,622
		TOTAL	19,833,244	0	19,833,244	17,385,626	0	17,385,626	2,447,618	0	2,447,618
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	26,853	26,853	0	17,780	17,780	0	9,073	9,073
		TOTAL TAXES OTHER THAN FIT	19,833,244	179,673	20,012,917	17,385,626	126,175	17,511,801	2,447,618	53,498	2,501,116
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2008									
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	34,463,930		152,820	34,463,930	11.955%	152,820	0	0.000%	0
G-ALL		Distribution	390,954,532		1,840,114	250,850,463	87.018%	1,112,342	140,104,069	98.149%	727,772
G-ALL		General	5,601,396		26,853	2,959,052	1.027%	13,128	2,642,344	1.851%	13,725
		TOTAL	431,019,858		2,019,787	288,273,445	100.000%	1,278,290	142,746,413	100.000%	741,497

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 Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	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	3,186,242	3,186,242	0	2,109,643	2,109,643	0	1,076,599	1,076,599
4	303110	Misc Intangible Plant--PC Software	0	2,186,839	2,186,839	0	1,447,928	1,447,928	0	738,911	738,911
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,413,825	5,831,724	249,449	3,584,548	3,833,997	168,450	1,829,277	1,997,727
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	488,393	488,393	0	346,417	346,417	0	141,976	141,976
1	351XXX	Structures & Improvements	0	1,147,761	1,147,761	0	814,107	814,107	0	333,654	333,654
1	352XXX	Wells	0	13,867,876	13,867,876	0	9,836,484	9,836,484	0	4,031,392	4,031,392
1	353000	Lines	0	961,369	961,369	0	681,899	681,899	0	279,470	279,470
1	354000	Compressor Station Equipment	0	8,797,147	8,797,147	0	6,239,816	6,239,816	0	2,557,331	2,557,331
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	412,771	412,771	0	292,778	292,778	0	119,993	119,993
1	357000	Other Equipment	0	1,714,482	1,714,482	0	1,216,082	1,216,082	0	498,400	498,400
TOTAL UNDERGROUND STORAGE PLANT			0	27,563,583	27,563,583	0	19,550,848	19,550,848	0	8,012,735	8,012,735
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	28,937	0	28,937	0	0	0	28,937	0	28,937
6	375000	Structures & Improvements	563,108	22,254	585,362	401,634	15,674	417,308	161,474	6,580	168,054
6	376000	Mains	189,892,114	2,512,521	192,404,635	120,403,265	1,769,594	122,172,859	69,488,849	742,927	70,231,776
6	378000	Measuring & Reg Station Equip-General	4,035,373	57,440	4,092,813	2,550,184	40,456	2,590,640	1,485,189	16,984	1,502,173
6	379000	Measuring & Reg Station Equip-City Gate	4,429,912	60,967	4,490,879	974,443	42,940	1,017,383	3,455,469	18,027	3,473,496
6	380000	Services	127,709,462	0	127,709,462	84,312,093	0	84,312,093	43,397,369	0	43,397,369
6	381000	Meters	50,925,453	0	50,925,453	35,845,946	0	35,845,946	15,079,507	0	15,079,507
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	2,559,010	0	2,559,010	1,999,157	0	1,999,157	559,853	0	559,853
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			380,228,339	2,653,182	382,881,521	246,547,022	1,868,664	248,415,686	133,681,317	784,518	134,465,835
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	329,725	476,798	806,523	237,925	315,693	553,618	91,800	161,105	252,905
4	390XXX	Structures & Improvements	2,076,682	6,764,054	8,840,736	1,182,552	4,478,548	5,661,100	894,130	2,285,506	3,179,636
4	391XXX	Office Furniture & Equipment	0	5,846,493	5,846,493	0	3,871,021	3,871,021	0	1,975,472	1,975,472
4	392XXX	Transportation Equipment	3,803,659	648,752	4,452,411	2,802,328	429,545	3,231,873	1,001,331	219,207	1,220,538
4	393000	Stores Equipment	160,802	128,111	288,913	113,307	84,824	198,131	47,495	43,287	90,782
4	394000	Tools, Shop & Garage Equipment	1,458,281	1,320,401	2,778,682	999,301	874,251	1,873,552	458,980	446,150	905,130
4	395000	Laboratory Equipment	192,897	409,755	602,652	145,494	271,303	416,797	47,403	138,452	185,855
4	396XXX	Power Operated Equipment	3,530,787	582,898	4,113,685	2,692,709	385,943	3,078,652	838,078	196,955	1,035,033

GAS UTILITY PLANT For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,197,638	3,542,621	4,740,259	468,340	2,345,605	2,813,945	729,298	1,197,016	1,926,314
4	398000	Miscellaneous Equipment	1,804	122,599	124,403	774	81,174	81,948	1,030	41,425	42,455
		TOTAL GENERAL PLANT	12,752,275	19,842,482	32,594,757	8,642,730	13,137,907	21,780,637	4,109,545	6,704,575	10,814,120
		TOTAL PLANT IN SERVICE	393,398,513	55,473,072	448,871,585	255,439,201	38,141,967	293,581,168	137,959,312	17,331,105	155,290,417
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	393,398,513	55,473,072	448,871,585	255,439,201	38,141,967	293,581,168	137,959,312	17,331,105	155,290,417
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	10,905,589	10,905,589	0	7,735,334	7,735,334	0	3,170,255	3,170,255
G-ADP	1119.X5	Distribution	125,328,858	874,590	126,203,448	81,830,316	615,982	82,446,298	43,498,542	258,608	43,757,150
G-ADP	1119.X6	General Plant - Non-Transportation	4,979,267	3,957,778	8,937,045	3,539,422	2,620,484	6,159,906	1,439,845	1,337,294	2,777,139
G-ADP	1119.X7	General Plant - Transportation	767,906	43,215	811,121	575,098	28,613	603,711	192,808	14,602	207,410
		TOTAL ACCUMULATED DEPRECIATION	131,076,031	15,781,172	146,857,203	85,944,836	11,000,413	96,945,249	45,131,195	4,780,759	49,911,954
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,490,495	2,490,495	0	1,648,982	1,648,982	0	841,513	841,513
99	111X30	Intangible Plant--Distribution Plant	60,320	0	60,320	32,774	0	32,774	27,546	0	27,546
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	19,537	19,537	0	12,936	12,936	0	6,601	6,601
		TOTAL ACCUMULATED AMORTIZATION	60,320	2,510,032	2,570,352	32,774	1,661,918	1,694,692	27,546	848,114	875,660
		NET GAS UTILITY PLANT	262,262,162	37,181,868	299,444,030	169,461,591	25,479,636	194,941,227	92,800,571	11,702,232	104,502,803

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%	70.431%	29.569%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended June 30, 2009	Report ID: G-APL-12A
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Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	262,262,162	37,181,868	299,444,030	169,461,591	25,479,636	194,941,227	92,800,571	11,702,232	104,502,803
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,310,498	-2,310,498	0	-1,504,157	-1,504,157	0	-806,341	-806,341
12	282900	Deferred F.I.T. - Plant In Service	0	-43,972,587	-43,972,587	0	-28,626,594	-28,626,594	0	-15,345,993	-15,345,993
12	190180	FAS 109 ITC	0	201,240	201,240	0	131,009	131,009	0	70,231	70,231
12	283850	Gas portion of Bond Redemptions	0	-823,011	-823,011	0	-535,788	-535,788	0	-287,223	-287,223
4	190850	Gain on Sale of General Office Bldg--GAS	0	68,642	68,642	0	45,449	45,449	0	23,193	23,193
99	190610	Contrib in Aid of Construction	1,355,550	0	1,355,550	954,322	0	954,322	401,228	0	401,228
		TOTAL ACCUM DEFERRED INCOME TAX	1,355,550	-46,836,214	-45,480,664	954,322	-30,490,081	-29,535,759	401,228	-16,346,133	-15,944,905
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	23,498,992	23,498,992	0	16,667,835	16,667,835	0	6,831,157	6,831,157
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	701,033	0	701,033	447,482	0	447,482	253,551	0	253,551
4	253850	Gain on Sale of General Office Building	0	-196,092	-196,092	0	-129,834	-129,834	0	-66,258	-66,258
		TOTAL OTHER ADJUSTMENTS	701,033	23,302,900	24,003,933	447,482	16,538,001	16,985,483	253,551	6,764,899	7,018,450
		NET RATE BASE	264,318,745	13,648,554	277,967,299	170,863,395	11,527,556	182,390,951	93,455,350	2,120,998	95,576,348

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%	65.101%	34.899%
G-ALL	13	Net Gas General Plant	100.000%	65.730%	34.270%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	27,563,583	27,563,583	0	19,550,848	19,550,848	0	8,012,735	8,012,735
G-PLT	350XXX	Less: Land and Land Rights	0	488,393	488,393	0	346,417	346,417	0	141,976	141,976
		Depreciable Underground Storage Plant	0	27,075,190	27,075,190	0	19,204,431	19,204,431	0	7,870,759	7,870,759
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		10,905,589	10,905,589	0			0		
	403X80	Depreciation Expense		497,830	497,830	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	10,905,589	10,905,589	0	7,735,334	7,735,334	0	3,170,255	3,170,255
1	403X80	Depreciation Expense	0	497,830	497,830	0	353,111	353,111	0	144,719	144,719
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	380,228,339	2,653,182	382,881,521	246,547,022	1,868,664	248,415,686	133,681,317	784,518	134,465,835
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	380,143,369	2,653,182	382,796,551	246,486,722	1,868,664	248,355,386	133,656,647	784,518	134,441,165
		Percentage		0.693%	100.000%		64.840%			34.467%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		874,590	126,203,448	81,830,316			43,498,542		
	403X50	Depreciation Expense		62,330	8,994,221	5,831,853			3,100,038		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	125,328,858	874,590	126,203,448	81,830,316	615,982	82,446,298	43,498,542	258,608	43,757,150
6	403X50	Depreciation Expense	8,931,891	62,330	8,994,221	5,831,853	43,900	5,875,753	3,100,038	18,430	3,118,468
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	12,752,275	19,842,482	32,594,757	8,642,730	13,137,907	21,780,637	4,109,545	6,704,575	10,814,120
G-PLT	389XXX	Less: Land and Land Rights	329,725	476,798	806,523	237,925	315,693	553,618	91,800	161,105	252,905
G-PLT	392XXX	Less: Transportation	3,803,659	648,752	4,452,411	2,802,328	429,545	3,231,873	1,001,331	219,207	1,220,538
		Depreciable Non-Transport Genl Plant	8,618,891	18,716,932	27,335,823	5,602,477	12,392,669	17,995,146	3,016,414	6,324,263	9,340,677
		Percentage		68.470%	100.000%		20.495%			11.035%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	108X06	Accum Depr--Gas General Plant		3,957,778	5,780,310	1,184,675			637,857		
	108X06	Accum Depr--Gas General Plant - Direct	3,156,735		3,156,735	2,354,747			801,988		
	403X60	Depreciation Expense		1,024,573	1,496,382	306,683			165,126		
	403X60	Depreciation Expense (Direct)	250,044		250,044	188,719			61,325		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	4,979,267	3,957,778	8,937,045	3,539,422	2,620,484	6,159,906	1,439,845	1,337,294	2,777,139
4	403X60	Depreciation Expense	721,853	1,024,573	1,746,426	495,402	678,380	1,173,782	226,451	346,193	572,644
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	3,803,659	648,752	4,452,411	2,802,328	429,545	3,231,873	1,001,331	219,207	1,220,538
		Percentage		14.570%	100.000%	62.940%			22.490%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		43,215	296,606	186,684			66,707		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	514,515		514,515	388,414			126,101		
	403X70	Depreciation Expense		3,800	26,082	16,416			5,866		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	767,906	43,215	811,121	575,098	28,613	603,711	192,808	14,602	207,410
4	403X70	Depreciation Expense	22,282	3,800	26,082	16,416	2,516	18,932	5,866	1,284	7,150
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%			70.431%			29.569%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	3,312,377	2,386,369	640,812	285,196
8		Utility 8	0	0	0	0
9		Utility 9	9,703	7,666	2,037	0
		TOTAL	<u>3,322,080</u>	<u>2,394,035</u>	<u>642,849</u>	<u>285,196</u>
7	404X32 PC Software	Utility 7	1,657,383	1,194,045	320,637	142,701
8		Utility 8	100,716	0	69,474	31,242
9		Utility 9	0	0	0	0
		TOTAL	<u>1,758,099</u>	<u>1,194,045</u>	<u>390,111</u>	<u>173,943</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	10,303	7,423	1,993	887
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		TOTAL	<u>10,303</u>	<u>7,423</u>	<u>1,993</u>	<u>887</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 Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	5,976,918	4,306,011	1,156,295	514,613
8	Utility 8	121,544	0	83,841	37,703
9	Utility 9	1,032,951	816,073	216,878	0
		<u>7,131,413</u>	<u>5,122,084</u>	<u>1,457,014</u>	<u>552,316</u>
7	403X70 Utility 7	1,952	1,406	378	168
8	Utility 8	0	0	0	0
9	Utility 9	13,299	10,507	2,792	0
TOTAL ACCOUNT 403		<u>15,251</u>	<u>11,913</u>	<u>3,170</u>	<u>168</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 Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
Ref/Basis	Account Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX Land & Land Rights												
99	Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99	Utility 1	139,095	0	0	0	0	139,095	0	0	139,095	0	0	0
99	Utility 2	342,474	0	0	0	0	0	0	0	0	342,474	0	342,474
7	Utility 7	2,178,640	0	0	1,569,579	1,569,579	0	0	421,480	421,480	0	187,581	187,581
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
	TOTAL ACCOUNT	3,956,294	371,881	447,332	1,800,503	2,619,716	237,925	91,800	476,798	806,523	342,474	187,581	530,055
	390XXX Structures & Improvements												
99	Utility 0	2,180,673	449,150	1,127,867	603,656	2,180,673	0	0	0	0	0	0	0
99	Utility 1	851,817	0	0	0	0	851,817	0	0	851,817	0	0	0
99	Utility 2	2,979,503	0	0	0	0	0	0	0	0	2,979,503	0	2,979,503
7	Utility 7	31,094,362	0	0	22,401,622	22,401,622	0	0	6,015,515	6,015,515	0	2,677,225	2,677,225
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	1,575,227	1,244,492	0	0	1,244,492	330,735	0	0	330,735	0	0	0
9	Utility 9 - Idaho	4,258,572	0	3,364,442	0	3,364,442	0	894,130	0	894,130	0	0	0
9	Utility 9 - Allocated	3,565,152	0	0	2,816,613	2,816,613	0	0	748,539	748,539	0	0	0
	TOTAL ACCOUNT	46,505,306	1,693,642	4,492,309	25,821,891	32,007,842	1,182,552	894,130	6,764,054	8,840,736	2,979,503	2,677,225	5,656,728
	391XXX Office Furniture & Equipment												
99	Utility 0	790,379	0	0	790,379	790,379	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	28,869,782	0	0	20,798,946	20,798,946	0	0	5,585,148	5,585,148	0	2,485,688	2,485,688
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
	TOTAL ACCOUNT	30,039,032	0	0	21,589,325	21,589,325	0	0	5,846,493	5,846,493	0	2,603,214	2,603,214
	392XXX Transportation Equipment												
99	Utility 0	9,524,006	4,047,309	1,546,042	3,930,655	9,524,006	0	0	0	0	0	0	0
99	Utility 1	4,026,844	0	0	0	0	2,643,468	898,832	484,544	4,026,844	0	0	0
99	Utility 2	1,837,678	0	0	0	0	0	0	0	0	1,837,678	0	1,837,678
7	Utility 7	127,738	0	0	92,028	92,028	0	0	24,712	24,712	0	10,998	10,998
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	756,618	597,758	0	0	597,758	158,860	0	0	158,860	0	0	0
9	Utility 9 - Idaho	488,182	0	385,683	0	385,683	0	102,499	0	102,499	0	0	0
9	Utility 9 - Allocated	664,395	0	0	524,899	524,899	0	0	139,496	139,496	0	0	0
	TOTAL ACCOUNT	17,425,461	4,645,067	1,931,725	4,547,582	11,124,374	2,802,328	1,001,331	648,752	4,452,411	1,837,678	10,998	1,848,676

COMMON GENERAL PLANT For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis		Report ID: C-GPL-12A	***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	346,621	15,879	21,801	308,941	346,621	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	56,873	0	0	0	0	0	0	0	0	56,873	0	56,873
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	138,293	109,257	0	0	109,257	29,036	0	0	29,036	0	0	0
9		Utility 9 - Idaho	226,209	0	178,714	0	178,714	0	47,495	0	47,495	0	0	0
9		Utility 9 - Allocated	610,167	0	0	482,056	482,056	0	0	128,111	128,111	0	0	0
		TOTAL ACCOUNT	1,462,434	125,136	200,515	790,997	1,116,648	113,307	47,495	128,111	288,913	56,873	0	56,873
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,391,779	1,289,247	436,096	1,666,436	3,391,779	0	0	0	0	0	0	0
99		Utility 1	1,874,776	0	0	0	0	990,005	456,977	427,794	1,874,776	0	0	0
99		Utility 2	983,038	0	0	0	0	0	0	0	0	983,038	0	983,038
7		Utility 7	1,742,518	0	0	1,255,380	1,255,380	0	0	337,108	337,108	0	150,031	150,031
8		Utility 8	718,973	0	0	0	0	0	0	495,948	495,948	0	223,025	223,025
9		Utility 9 - Wa	44,273	34,977	0	0	34,977	9,296	0	0	9,296	0	0	0
9		Utility 9 - Idaho	9,538	0	7,535	0	7,535	0	2,003	0	2,003	0	0	0
9		Utility 9 - Allocated	283,629	0	0	224,078	224,078	0	0	59,551	59,551	0	0	0
		TOTAL ACCOUNT	9,048,524	1,324,224	443,631	3,145,894	4,913,749	999,301	458,980	1,320,401	2,778,682	983,038	373,056	1,356,094
	395000	Laboratory Equipment												
99		Utility 0	2,189,882	281,756	214,662	1,693,464	2,189,882	0	0	0	0	0	0	0
99		Utility 1	426,213	0	0	0	0	138,701	45,235	242,277	426,213	0	0	0
99		Utility 2	305,646	0	0	0	0	0	0	0	0	305,646	0	305,646
7		Utility 7	302,033	0	0	217,597	217,597	0	0	58,431	58,431	0	26,005	26,005
8		Utility 8	12,529	0	0	0	0	0	0	8,643	8,643	0	3,886	3,886
9		Utility 9 - Wa	32,352	25,559	0	0	25,559	6,793	0	0	6,793	0	0	0
9		Utility 9 - Idaho	10,327	0	8,159	0	8,159	0	2,168	0	2,168	0	0	0
9		Utility 9 - Allocated	478,205	0	0	377,801	377,801	0	0	100,404	100,404	0	0	0
		TOTAL ACCOUNT	3,757,187	307,315	222,821	2,288,862	2,818,998	145,494	47,403	409,755	602,652	305,646	29,891	335,537
	396XXX	Power Operated Equipment												
99		Utility 0	21,872,892	10,423,376	5,798,708	5,650,808	21,872,892	0	0	0	0	0	0	0
99		Utility 1	3,719,215	0	0	0	0	2,588,039	763,032	368,144	3,719,215	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	498,522	393,852	0	0	393,852	104,670	0	0	104,670	0	0	0
9		Utility 9 - Idaho	357,429	0	282,383	0	282,383	0	75,046	0	75,046	0	0	0
9		Utility 9 - Allocated	512,337	0	0	404,767	404,767	0	0	107,570	107,570	0	0	0
		TOTAL ACCOUNT	27,558,265	10,817,228	6,081,091	6,454,725	23,353,044	2,692,709	838,078	582,898	4,113,685	43,834	47,702	91,536

COMMON GENERAL PLANT		Report ID:												
For Twelve Months Ended June 30, 2009		C-GPL-12A		***** ELECTRIC *****			***** GAS NORTH*****			***** OREGON *****				
Average of Monthly Averages Basis				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
Ref/Basis	Account	Description	Total											
	397XXX	Communication Equipment												
99		Utility 0	36,576,879	5,160,921	1,915,656	29,500,302	36,576,879	0	0	0	0	0	0	0
99		Utility 1	653,422	0	0	0	0	373,313	280,109	0	653,422	0	0	0
99		Utility 2	494,881	0	0	0	0	0	0	0	0	494,881	0	494,881
7		Utility 7	7,009,983	0	0	5,050,272	5,050,272	0	0	1,356,151	1,356,151	0	603,560	603,560
8		Utility 8	931,673	0	0	0	0	0	0	642,668	642,668	0	289,005	289,005
9		Utility 9 - Wa	452,595	357,568	0	0	357,568	95,027	0	0	95,027	0	0	0
9		Utility 9 - Idaho	2,139,402	0	1,690,213	0	1,690,213	0	449,189	0	449,189	0	0	0
9		Utility 9 - Allocated	7,352,840	0	0	5,809,038	5,809,038	0	0	1,543,802	1,543,802	0	0	0
		TOTAL ACCOUNT	55,611,675	5,518,489	3,605,869	40,359,612	49,483,970	468,340	729,298	3,542,621	4,740,259	494,881	892,565	1,387,446
	398000	Miscellaneous Equipment												
99		Utility 0	3,287	0	2,521	766	3,287	0	0	0	0	0	0	0
99		Utility 1	14,361	0	0	0	0	0	0	14,361	14,361	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	549,379	0	0	395,795	395,795	0	0	106,283	106,283	0	47,302	47,302
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	3,686	2,912	0	0	2,912	774	0	0	774	0	0	0
9		Utility 9 - Idaho	4,906	0	3,876	0	3,876	0	1,030	0	1,030	0	0	0
9		Utility 9 - Allocated	9,309	0	0	7,354	7,354	0	0	1,955	1,955	0	0	0
		TOTAL ACCOUNT	584,928	2,912	6,397	403,915	413,224	774	1,030	122,599	124,403	0	47,302	47,302
		TOTAL GENERAL PLANT	195,949,106	24,805,894	17,431,690	107,203,306	149,440,890	8,642,730	4,109,545	19,842,482	32,594,757	7,043,927	6,869,534	13,913,461

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 DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	38,293,185	38,293,185	0	0
99	108X06	Utility 1 - Allocated	653,005	0	653,005	0
99	108X06	Utility 1 - Washington	2,354,747	0	2,354,747	0
99	108X06	Utility 1 - Idaho	801,988	0	801,988	0
99	108X06	Utility 2	1,829,533	0	0	1,829,533
7	108X06	Utility 7	8,718,770	6,281,351	1,686,733	750,686
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-337,884	-243,425	-65,367	-29,092
8	108X06	Utility 8	739,186	0	509,891	229,295
9	108X06	Utility 9	14,269,614	11,273,566	2,996,048	0
Total			67,322,144	55,604,677	8,937,045	2,780,422
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,783,510	5,783,510	0	0
99	108X07	Utility 1 - Allocated	146,021	0	146,021	0
99	108X07	Utility 1 - Washington	388,414	0	388,414	0
99	108X07	Utility 1 - Idaho	126,101	0	126,101	0
99	108X07	Utility 2	887,992	0	0	887,992
7	108X07	Utility 7	26,232	18,899	5,075	2,259
9	108X07	Utility 9	693,038	547,528	145,510	0
Total			8,051,308	6,349,937	811,121	890,251

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 Twelve Months Ended June 30, 2009
 Average of Monthly Averages Basis

Report ID:
 C-IPL-12A

***** ELECTRIC *****

***** GAS NORTH *****

***** OREGON *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 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
99		Utility 2	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
8		Utility 8	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
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	477,210	0	0	477,210	477,210	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	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	16,469,771	0	0	11,865,482	11,865,482	0	0	3,186,242	3,186,242	0	1,418,047	1,418,047
8		Utility 8	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
		TOTAL ACCOUNT	16,993,421	0	0	12,342,692	12,342,692	0	0	3,186,242	3,186,242	46,440	1,418,047	1,464,487
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	962,694	0	0	962,694	962,694	0	0	0	0	0	0	0
99		Utility 1	10,589	0	0	0	0	0	0	10,589	10,589	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,912,796	0	0	6,421,135	6,421,135	0	0	1,724,270	1,724,270	0	767,392	767,392
8		Utility 8	655,233	0	0	0	0	0	0	451,980	451,980	0	203,253	203,253
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,541,312	0	0	7,383,829	7,383,829	0	0	2,186,839	2,186,839	0	970,645	970,645
	303120	Misc Intangible Plant-- Leased PC Software												
99		Utility 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
99		Utility 2	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
8		Utility 8	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
		TOTAL ACCOUNT	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	28,146,690	0	0	19,879,835	19,879,835	249,449	168,450	5,413,825	5,831,724	46,440	2,388,692	2,435,132

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 Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	734,351	734,351	0	0
99		Utility 1	4,026	0	4,026	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	14,319	0	0	14,319
99		Utility 2 - California	0	0	0	0
7		Utility 7	11,126,330	8,015,853	2,152,500	957,977
8		Utility 8	484,154	0	333,969	150,185
Total			<u>12,363,180</u>	<u>8,750,204</u>	<u>2,490,495</u>	<u>1,122,481</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	91,947	66,242	17,788	7,917
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			<u>100,279</u>	<u>72,825</u>	<u>19,537</u>	<u>7,917</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 Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,186,242	3,186,242	0	2,109,643	2,109,643	0	1,076,599	1,076,599
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,186,839	2,186,839	0	1,447,928	1,447,928	0	738,911	738,911
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,373,081	5,373,081	0	3,557,571	3,557,571	0	1,815,510	1,815,510
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,490,495	2,490,495	0			0		
	404X3X	Amortization Expense		1,035,078	1,035,078	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,490,495	2,490,495	0	1,648,982	1,648,982	0	841,513	841,513
4	404X3X	Amortization Expense	0	1,035,078	1,035,078	0	685,335	685,335	0	349,743	349,743
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 Twelve Months Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - General Plant (For Report APL)				
7	282900	Utility 7	-10,201,429	-7,349,518	-1,973,568	-878,343
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,604,735	-1,267,805	-336,930	0
		Total	<u>-11,806,164</u>	<u>-8,617,323</u>	<u>-2,310,498</u>	<u>-878,343</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%