

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 11/19/2009

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| GAS RATE OF RETURN For Twelve Months Ended October 31, 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 | 19,631,621 | 12,307,799 | 7,323,822 |
| | | Adjustments | | | |
| | | Adjusted Gas Net Operating Income | 19,631,621 | 12,307,799 | 7,323,822 |
| G-APL | | Gas Net Adjusted Rate Base | 281,619,282 | 183,082,023 | 98,537,259 |
| | | RATE OF RETURN | <u>6.971%</u> | <u>6.723%</u> | <u>7.433%</u> |

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| GAS ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | | Report ID: G-ALL-12A |
|---|--|-------------------------|

| Basis | Ref | Description | System | Washington | Idaho | |
|--|-------|---------------------------------------|------------|-------------|-------------|-------------|
| 1 | Input | System Contract Demand | 3/1/2008 | 100.000% | 70.930% | 29.070% |
| 2 | | Number of Customers | 10/31/2009 | 219,084 | 145,742 | 73,342 |
| | | Percent | | 100.000% | 66.523% | 33.477% |
| 3 | G-OPS | Direct Distribution Operating Expense | | 8,966,525 | 5,997,292 | 2,969,233 |
| | | Percent | | 100.000% | 66.885% | 33.115% |
| Jurisdictional Four Factor Allocator - Direct Method Allocation Rate Calculation - Updated 12/31/2008 Direct O & M | | | | | | |
| | | Amount: Accounts 798 - 894 | | 4,166,551 | 2,636,902 | 1,529,649 |
| | | Amount: Accounts 901 - 935 | | 2,274,967 | 1,710,968 | 563,999 |
| | | Total | | 6,441,518 | 4,347,870 | 2,093,648 |
| | | Percentage | | 100.000% | 67.498% | 32.502% |
| | | Direct Labor | | | | |
| | | Amount: Accounts 798 - 894 | | 3,754,959 | 2,336,399 | 1,418,560 |
| | | Amount: Accounts 901 - 935 | | 1,364,719 | 1,095,891 | 268,828 |
| | | Total | | 5,119,678 | 3,432,290 | 1,687,388 |
| | | Percentage | | 100.000% | 67.041% | 32.959% |
| | | Total Number of Customers | | 218,921 | 145,664 | 73,257 |
| | | Percentage | | 100.000% | 66.537% | 33.463% |
| | | Total Direct Plant | | 270,603,379 | 172,560,521 | 98,042,858 |
| | | Percentage | | 100.000% | 63.769% | 36.231% |
| 4 | | Total Four Factor Allocators | | 400.000% | 264.845% | 135.155% |
| | | Percent | | 100.000% | 66.211% | 33.789% |
| Underground Storage & Dist Plant | | | | | | |
| | | | | System | Washington | Idaho |
| | G-PLT | Underground Storage | | 31,169,047 | 22,108,205 | 9,060,842 |
| | G-PLT | Distribution | | 394,114,133 | 253,366,524 | 140,747,609 |
| | | Total Underground Storage/Dist Plant | | 425,283,180 | 275,474,729 | 149,808,451 |
| 5 | | Percent | | 100.000% | 64.774% | 35.226% |
| 6 | Input | Actual Therms Purchased | 10/31/2009 | 268,440,005 | 188,659,095 | 79,780,910 |
| | | Percent | | 100.000% | 70.280% | 29.720% |

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| GAS ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 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/Oregon 4-Factor | | | | | | |
| 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% |
| Average (CD AA) | | | 100.000% | 72.044% | 19.346% | 8.610% |
| 7 | | | | | | |
| Input | | 1/1/2009 | Total | Electric | Gas North | Oregon Gas |
| Gas North/Oregon 4-Factor | | | | | | |
| 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% |
| Average (GD AA) | | | 100.000% | 0.000% | 68.980% | 31.020% |
| 8 | | | | | | |

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| GAS ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: G-ALL-12A |
|--|-------------------------|

| Input | | 1/1/2009 | Total | Electric | Gas North | Oregon Gas |
|-------------------------------------|---------------------|------------|--|-------------------|--------------|------------|
| Elec/Gas North 4-Factor | | | 41,936,948 | 38,956,355 | 2,980,593 | 0 |
| Direct O & M Accts 580 - 894 | | | 35,165,766 | 25,255,770 | 9,909,996 | 0 |
| Direct O & M Accts 901 - 935 | | | 0 | 0 | 0 | 0 |
| Adjustments | | | 77,102,714 | 64,212,125 | 12,890,589 | 0 |
| Total | | | 100.000% | 83.281% | 16.719% | 0.000% |
| Percentage | | | | | | |
| Direct Labor Accts 580 - 894 | | | 46,887,520 | 40,116,964 | 6,770,556 | 0 |
| Direct Labor Accts 901 - 935 | | | 3,494,232 | 3,094,527 | 399,705 | 0 |
| Total | | | 50,381,752 | 43,211,491 | 7,170,261 | 0 |
| Percentage | | | 100.000% | 85.768% | 14.232% | 0.000% |
| Number of Customers at 12/31/08 | | | 573,653 | 354,732 | 218,921 | 0 |
| Percentage | | | 100.000% | 61.837% | 38.163% | 0.000% |
| Net Direct Plant | | | 1,969,063,721 | 1,676,277,657 | 292,786,064 | 0 |
| Percentage | | | 100.000% | 85.131% | 14.869% | 0.000% |
| Total Percentages | | | 400.000% | 316.017% | 83.983% | 0.000% |
| 9 Average (CD AN/ID/WA) | | | 100.000% | 79.004% | 20.996% | 0.000% |
| | | | <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 | | | 11,630,242 | 7,597,949 | 4,032,293 | |
| Percent | | | 100.000% | 65.329% | 34.671% | |
| 12 G-PLT Net Gas Plant | | | 312,974,554 | 202,307,710 | 110,666,844 | |
| Percent | | | 100.000% | 64.640% | 35.360% | |
| 13 G-PLT Net Gas General Plant | | | 24,240,822 | 15,864,906 | 8,375,916 | |
| Percent | | | 100.000% | 65.447% | 34.553% | |
| 14 G-SCM Net Allocated Schedule M's | | | -31,030,583 | -20,357,178 | -10,673,405 | |
| Percent | | | 100.000% | 65.604% | 34.396% | |
| 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 | | |

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| GAS OPERATING STATEMENT For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: G-OPS-12A |
|--|-------------------------|

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--|---------|--------------------------------------|--------------------|------------------|--------------------|------------------------|----------------|--------------------|--------------------|----------------|--------------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| REVENUES | | | | | | | | | | | |
| SALES OF GAS: | | | | | | | | | | | |
| 99 | 480000 | Residential | 194,930,154 | 0 | 194,930,154 | 136,537,940 | 0 | 136,537,940 | 58,392,214 | 0 | 58,392,214 |
| 99 | 4812XX | Commercial - Firm & Interruptible | 106,881,923 | 0 | 106,881,923 | 76,726,400 | 0 | 76,726,400 | 30,155,523 | 0 | 30,155,523 |
| 99 | 4813XX | Industrial-Firm | 5,597,165 | 0 | 5,597,165 | 3,583,225 | 0 | 3,583,225 | 2,013,940 | 0 | 2,013,940 |
| 99 | 481400 | Interruptible | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 499XXX | Unbilled Revenue | 1,764,980 | 0 | 1,764,980 | 1,432,628 | 0 | 1,432,628 | 332,352 | 0 | 332,352 |
| 99 | 484000 | Interdepartmental Revenue | 522,166 | 0 | 522,166 | 469,407 | 0 | 469,407 | 52,759 | 0 | 52,759 |
| TOTAL SALES TO ULTIMATE CUSTOMERS | | | 309,696,388 | 0 | 309,696,388 | 218,749,600 | 0 | 218,749,600 | 90,946,788 | 0 | 90,946,788 |
| OTHER OPERATING REVENUES: | | | | | | | | | | | |
| 99 | 483000 | Sales for Resale | 127,853,197 | 0 | 127,853,197 | 88,024,706 | 0 | 88,024,706 | 39,828,491 | 0 | 39,828,491 |
| 99 | 483600 | Sales for Resale | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 488000 | Miscellaneous Service Revenues | 37,198 | 0 | 37,198 | 21,018 | 0 | 21,018 | 16,180 | 0 | 16,180 |
| 99 | 489300 | Transportation For Others | 3,795,966 | 0 | 3,795,966 | 3,299,161 | 0 | 3,299,161 | 496,805 | 0 | 496,805 |
| 99 | 489310 | Interdepartmental Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 493000 | Rent from Gas Property | 15,125 | 0 | 15,125 | 15,125 | 0 | 15,125 | 0 | 0 | 0 |
| 1 | 495000 | Other Gas Revenues | 7,267,251 | 86,661 | 7,353,912 | 5,017,513 | 61,469 | 5,078,982 | 2,249,738 | 25,192 | 2,274,930 |
| TOTAL OTHER OPERATING REVENUES | | | 138,968,737 | 86,661 | 139,055,398 | 96,377,523 | 61,469 | 96,438,992 | 42,591,214 | 25,192 | 42,616,406 |
| TOTAL GAS REVENUES | | | 448,665,125 | 86,661 | 448,751,786 | 315,127,123 | 61,469 | 315,188,592 | 133,538,002 | 25,192 | 133,563,194 |
| PRODUCTION EXPENSES: | | | | | | | | | | | |
| G-804 | 804/805 | City Gate Purchases | 319,540,836 | 0 | 319,540,836 | 223,261,915 | 0 | 223,261,915 | 96,278,921 | 0 | 96,278,921 |
| 6 | 808XXX | Net Natural Gas Storage Transactions | 25,125,803 | 0 | 25,125,803 | 18,294,132 | 0 | 18,294,132 | 6,831,671 | 0 | 6,831,671 |
| 6 | 811000 | Gas Used for Products Extraction | -438,056 | 0 | -438,056 | -299,571 | 0 | -299,571 | -138,485 | 0 | -138,485 |
| 10 | 813000 | Other Gas Expenses | 0 | 1,209,907 | 1,209,907 | 0 | 813,324 | 813,324 | 0 | 396,583 | 396,583 |
| TOTAL PRODUCTION EXPENSES | | | 344,228,583 | 1,209,907 | 345,438,490 | 241,256,476 | 813,324 | 242,069,800 | 102,972,107 | 396,583 | 103,368,690 |
| UNDERGROUND STORAGE EXPENSES: | | | | | | | | | | | |
| 1 | 814000 | Supervision & Engineering | 0 | 1,731 | 1,731 | 0 | 1,228 | 1,228 | 0 | 503 | 503 |
| 1 | 824000 | Other Expenses | 0 | 297,354 | 297,354 | 0 | 210,913 | 210,913 | 0 | 86,441 | 86,441 |
| 1 | 837000 | Other Equipment | 0 | 291,364 | 291,364 | 0 | 206,664 | 206,664 | 0 | 84,700 | 84,700 |
| TOTAL UNDERGROUND STORAGE OP. EXP | | | 0 | 590,449 | 590,449 | 0 | 418,805 | 418,805 | 0 | 171,644 | 171,644 |
| G-ADP | | Depreciation Expense | 0 | 562,773 | 562,773 | 0 | 399,175 | 399,175 | 0 | 163,598 | 163,598 |
| 1 | 404X40 | Amortization Expense | 0 | 227 | 227 | 0 | 161 | 161 | 0 | 66 | 66 |
| G-OTX | | Taxes Other Than FIT | 0 | 136,999 | 136,999 | 0 | 97,173 | 97,173 | 0 | 39,826 | 39,826 |
| TOTAL UNDERGROUND STORAGE EXP | | | 0 | 1,290,448 | 1,290,448 | 0 | 915,314 | 915,314 | 0 | 375,134 | 375,134 |

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| GAS OPERATING STATEMENT For Twelve Months Ended October 31, 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 | 211,654 | 408,850 | 620,504 | 146,875 | 273,459 | 420,334 | 64,779 | 135,391 | 200,170 |
| 3 | 871000 | Distribution Load Dispatching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 874000 | Mains & Services Expenses | 1,753,924 | 135,176 | 1,889,100 | 1,214,928 | 90,412 | 1,305,340 | 538,996 | 44,764 | 583,760 |
| 3 | 875000 | Measuring & Reg Sta Exp-General | 115,089 | 0 | 115,089 | 59,876 | 0 | 59,876 | 55,213 | 0 | 55,213 |
| 3 | 876000 | Measuring & Reg Sta Exp-Industrial | 3,793 | 0 | 3,793 | 1,464 | 0 | 1,464 | 2,329 | 0 | 2,329 |
| 3 | 877000 | Measuring & Reg Sta Exp-City Gate | 162,005 | 0 | 162,005 | 63,950 | 0 | 63,950 | 98,055 | 0 | 98,055 |
| 3 | 878000 | Meter & House Regulator Expenses | 1,044,000 | 0 | 1,044,000 | 773,459 | 0 | 773,459 | 270,541 | 0 | 270,541 |
| 3 | 879000 | Customer Installation Expenses | 1,454,378 | 66,825 | 1,521,203 | 836,436 | 44,696 | 881,132 | 617,942 | 22,129 | 640,071 |
| 3 | 880000 | Other Expenses | 1,021,865 | 692,537 | 1,714,402 | 708,638 | 463,203 | 1,171,841 | 313,227 | 229,334 | 542,561 |
| 3 | 881000 | Rents | 60 | 16,466 | 16,526 | 60 | 11,013 | 11,073 | 0 | 5,453 | 5,453 |
| MAINTENANCE | | | | | | | | | | | |
| 3 | 885000 | Supervision & Engineering | 106,514 | 725 | 107,239 | 69,553 | 485 | 70,038 | 36,961 | 240 | 37,201 |
| 3 | 887000 | Mains | 1,390,441 | 1,811 | 1,392,252 | 991,315 | 1,211 | 992,526 | 399,126 | 600 | 399,726 |
| 3 | 889000 | Measuring & Reg Sta Exp-General | 171,835 | 3,384 | 175,219 | 103,127 | 2,263 | 105,390 | 68,708 | 1,121 | 69,829 |
| 3 | 890000 | Measuring & Reg Sta Exp-Industrial | 213,270 | 48,041 | 261,311 | 122,639 | 32,132 | 154,771 | 90,631 | 15,909 | 106,540 |
| 3 | 891000 | Measuring & Reg Sta Exp-City Gate | 47,055 | 0 | 47,055 | 28,219 | 0 | 28,219 | 18,836 | 0 | 18,836 |
| 3 | 892000 | Services | 657,459 | 97,831 | 755,290 | 371,919 | 65,434 | 437,353 | 285,540 | 32,397 | 317,937 |
| 3 | 893000 | Meters & House Regulators | 611,458 | 480,006 | 1,091,464 | 503,545 | 321,052 | 824,597 | 107,913 | 158,954 | 266,867 |
| 3 | 894000 | Other Equipment | 1,725 | 24,628 | 26,353 | 1,289 | 16,472 | 17,761 | 436 | 8,156 | 8,592 |
| TOTAL DISTRIBUTION OPERATING EXP | | | 8,966,525 | 1,976,280 | 10,942,805 | 5,997,292 | 1,321,832 | 7,319,124 | 2,969,233 | 654,448 | 3,623,681 |
| G-ADP | Depreciation | | 9,213,832 | 62,429 | 9,276,261 | 5,959,627 | 43,875 | 6,003,502 | 3,254,205 | 18,554 | 3,272,759 |
| G-OTX | Taxes Other Than FIT | | 19,467,879 | 0 | 19,467,879 | 17,038,956 | 0 | 17,038,956 | 2,428,923 | 0 | 2,428,923 |
| TOTAL DISTRIBUTION EXPENSES | | | 37,648,236 | 2,038,709 | 39,686,945 | 28,995,875 | 1,365,707 | 30,361,582 | 8,652,361 | 673,002 | 9,325,363 |
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 334,090 | 334,090 | 0 | 222,247 | 222,247 | 0 | 111,843 | 111,843 |
| 2 | 902000 | Meter Reading Expenses | 1,413,311 | 52,050 | 1,465,361 | 1,267,789 | 34,625 | 1,302,414 | 145,522 | 17,425 | 162,947 |
| G-903 | 903XXX | Customer Records & Collection Expenses | 951,522 | 3,622,049 | 4,573,571 | 702,197 | 2,407,639 | 3,109,836 | 249,325 | 1,214,410 | 1,463,735 |
| 2 | 904000 | Uncollectible Accounts | 0 | 1,622,817 | 1,622,817 | 0 | 1,079,547 | 1,079,547 | 0 | 543,270 | 543,270 |
| 2 | 905000 | Misc Customer Accounts | 0 | 134,795 | 134,795 | 0 | 89,670 | 89,670 | 0 | 45,125 | 45,125 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | | 2,364,833 | 5,765,801 | 8,130,634 | 1,969,986 | 3,833,728 | 5,803,714 | 394,847 | 1,932,073 | 2,326,920 |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | | |
| 2 | 908XXX | Customer Assistance Expenses | 8,241,986 | 320,127 | 8,562,113 | 6,466,238 | 212,958 | 6,679,196 | 1,775,748 | 107,169 | 1,882,917 |
| 2 | 909000 | Advertising | 0 | -1,335 | -1,335 | 0 | -888 | -888 | 0 | -447 | -447 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 93,020 | 93,020 | 0 | 61,880 | 61,880 | 0 | 31,140 | 31,140 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | | 8,241,986 | 411,812 | 8,653,798 | 6,466,238 | 273,950 | 6,740,188 | 1,775,748 | 137,862 | 1,913,610 |

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| GAS OPERATING STATEMENT For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: G-OPS-12A |
|--|-------------------------|

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|---|---------|--|--------------------|-------------------|--------------------|------------------------|-------------------|--------------------|--------------------|------------------|--------------------|--|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| SALES EXPENSES: | | | | | | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 1,569 | 327,480 | 329,049 | 0 | 217,850 | 217,850 | 1,569 | 109,630 | 111,199 | |
| 2 | 913000 | Advertising | 1,899 | 20,081 | 21,980 | 1,899 | 13,358 | 15,257 | 0 | 6,723 | 6,723 | |
| 2 | 916000 | Miscellaneous Sales Expenses | 147,058 | 31,683 | 178,741 | 138,283 | 21,076 | 159,359 | 8,775 | 10,607 | 19,382 | |
| TOTAL SALES EXPENSES | | | 150,526 | 379,244 | 529,770 | 140,182 | 252,284 | 392,466 | 10,344 | 126,960 | 137,304 | |
| ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | | | |
| 4 | 920000 | Salaries | 32,420 | 5,710,767 | 5,743,187 | 4,407 | 3,781,156 | 3,785,563 | 28,013 | 1,929,611 | 1,957,624 | |
| 4 | 921000 | Office Supplies & Expenses | 39 | 1,030,699 | 1,030,738 | 23 | 682,436 | 682,459 | 16 | 348,263 | 348,279 | |
| 4 | 922000 | Admin. Expenses Transferred - Credit | 0 | -29,967 | -29,967 | 0 | -19,841 | -19,841 | 0 | -10,126 | -10,126 | |
| 4 | 923000 | Outside Services Employed | 0 | 2,905,776 | 2,905,776 | 0 | 1,923,943 | 1,923,943 | 0 | 981,833 | 981,833 | |
| 4 | 924000 | Property Insurance Premium | 0 | 290,118 | 290,118 | 0 | 192,090 | 192,090 | 0 | 98,028 | 98,028 | |
| 4 | 925XXX | Injuries and Damages | 0 | 1,572,099 | 1,572,099 | 0 | 1,040,902 | 1,040,902 | 0 | 531,197 | 531,197 | |
| 4 | 926XXX | Employee Pensions and Benefits | 55,836 | 139,795 | 195,631 | 55,836 | 92,560 | 148,396 | 0 | 47,235 | 47,235 | |
| 4 | 927000 | Franchise Requirements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4 | 928000 | Regulatory Commission Expenses | 998,054 | 204,649 | 1,202,703 | 712,371 | 135,500 | 847,871 | 285,683 | 69,149 | 354,832 | |
| 4 | 930000 | Miscellaneous General Expenses | 97,981 | 826,454 | 924,435 | 86,035 | 547,203 | 633,238 | 11,946 | 279,251 | 291,197 | |
| 4 | 931000 | Rents | 16,469 | 84,678 | 101,147 | 15,776 | 56,066 | 71,842 | 693 | 28,612 | 29,305 | |
| 4 | 935000 | Maintenance of General Plant | 233,693 | 1,463,818 | 1,697,511 | 141,029 | 969,209 | 1,110,238 | 92,664 | 494,609 | 587,273 | |
| TOTAL ADMIN & GEN OPERATING EXP | | | 1,434,492 | 14,198,886 | 15,633,378 | 1,015,477 | 9,401,224 | 10,416,701 | 419,015 | 4,797,662 | 5,216,677 | |
| G-ADP | | Depreciation | 750,364 | 1,040,844 | 1,791,208 | 506,119 | 689,153 | 1,195,272 | 244,245 | 351,691 | 595,936 | |
| 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 | 1,090,413 | 1,090,413 | 0 | 721,973 | 721,973 | 0 | 368,440 | 368,440 | |
| 99 | 404X30 | Amortization - Intangible Distribution Plant | 8,472 | 0 | 8,472 | 4,648 | 0 | 4,648 | 3,824 | 0 | 3,824 | |
| 99 | 407X28 | Amortization - Decoupling Revenue | -559,514 | 0 | -559,514 | -559,514 | 0 | -559,514 | 0 | 0 | 0 | |
| 99 | 407329 | Decoupling Surcharge | 732,319 | 0 | 732,319 | 732,319 | 0 | 732,319 | 0 | 0 | 0 | |
| G-OTX | | Taxes Other than FIT | 0 | 25,932 | 25,932 | 0 | 17,170 | 17,170 | 0 | 8,762 | 8,762 | |
| TOTAL ADMIN & GENERAL EXPENSES | | | 2,366,133 | 16,358,068 | 18,724,201 | 1,699,049 | 10,830,840 | 12,529,889 | 667,084 | 5,527,228 | 6,194,312 | |
| TOTAL EXPENSES BEFORE FIT | | | 395,000,297 | 27,453,989 | 422,454,286 | 280,527,806 | 18,285,147 | 298,812,953 | 114,472,491 | 9,168,842 | 123,641,333 | |
| NET OPERATING INCOME BEFORE FIT | | | | | | | | | | | | |
| | | | | | 26,297,500 | | | | | | | |
| | | | | | | | | 16,375,639 | | | | |
| | | | | | | | | | | | | |
| G-FIT | | FEDERAL INCOME TAX | | | | | | | | | | |
| G-FIT | | DEFERRED FEDERAL INCOME TAX | | | | | | | | | | |
| G-DTE | | AMORTIZED INVESTMENT TAX CREDIT | | | | | | | | | | |
| GAS NET OPERATING INCOME | | | | | 19,631,621 | | | | 12,307,799 | | | |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|--|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 70.930% | 29.070% |
| G-ALL | 2 | Number of Customers | 100.000% | 66.523% | 33.477% |
| G-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 66.885% | 33.115% |
| G-ALL | 4 | Jurisdictional Four Factor Allocator - Direct Method | 100.000% | 66.211% | 33.789% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 70.280% | 29.720% |
| 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 October 31, 2009 Average of Monthly Averages Basis | Report ID: G-804-12A |
|--|-------------------------|

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---------------------------|---------|---------------------------------------|--------------------|-----------|-------------|------------------------|-----------|-------------|-------------------|-----------|------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 99 | 805110 | Gas Exp - Rate Amortizations | -20,484,307 | 0 | -20,484,307 | -14,683,482 | 0 | -14,683,482 | -5,800,825 | 0 | -5,800,825 |
| 99 | 805120 | Gas Expense - Rate Deferrals | 40,551,818 | 0 | 40,551,818 | 29,431,788 | 0 | 29,431,788 | 11,120,030 | 0 | 11,120,030 |
| 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 | 265,351,992 | 0 | 265,351,992 | 184,489,970 | 0 | 184,489,970 | 80,862,022 | 0 | 80,862,022 |
| 1 | 804001 | Pipeline Demand Costs | 22,841,593 | 0 | 22,841,593 | 16,201,542 | 0 | 16,201,542 | 6,640,051 | 0 | 6,640,051 |
| 99 | 804010 | Gas Costs - Fixed Hedge | -102,282 | 0 | -102,282 | -63,497 | 0 | -63,497 | -38,785 | 0 | -38,785 |
| 99 | 804014 | GTI Contributions | 111,816 | 0 | 111,816 | 80,274 | 0 | 80,274 | 31,542 | 0 | 31,542 |
| 99 | 804017 | Transaction Fees | 81,907 | 0 | 81,907 | 56,503 | 0 | 56,503 | 25,404 | 0 | 25,404 |
| 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 | 4,263,730 | 0 | 4,263,730 | 2,985,443 | 0 | 2,985,443 | 1,278,287 | 0 | 1,278,287 |
| 6 | 804700 | Off System Gas Purchases - Bookout | 6,924,569 | 0 | 6,924,569 | 4,763,374 | 0 | 4,763,374 | 2,161,195 | 0 | 2,161,195 |
| 6 | 804999 | Off System Gas Purchases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL PURCHASED GAS COSTS | | | 319,540,836 | 0 | 319,540,836 | 223,261,915 | 0 | 223,261,915 | 96,278,921 | 0 | 96,278,921 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 70.930% | 29.070% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 70.280% | 29.720% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 11/19/2009

| | |
|--|-------------------------|
| ALLOCATION OF ACCOUNT 903 For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: G-903-12A |
|--|-------------------------|

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|--------------------------------------|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 903000 | Customer Records & Collections | 951,522 | 3,523,458 | 4,474,980 | 702,197 | 2,343,910 | 3,046,107 | 249,325 | 1,179,548 | 1,428,873 |
| 12 | 903920 | Accts Rec Sold - Program Fees | 0 | 68,795 | 68,795 | 0 | 44,469 | 44,469 | 0 | 24,326 | 24,326 |
| 12 | 903930 | Accts Rec Sold - Maturity Yield Fees | 0 | 29,796 | 29,796 | 0 | 19,260 | 19,260 | 0 | 10,536 | 10,536 |
| Total Account 903 | | | 951,522 | 3,622,049 | 4,573,571 | 702,197 | 2,407,639 | 3,109,836 | 249,325 | 1,214,410 | 1,463,735 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| G-ALL | 2 | Number of Customers | 100.000% | 66.523% | 33.477% |
| G-ALL | 12 | Net Gas Plant | 100.000% | 64.640% | 35.360% |

ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended October 31, 2009
 Average of Monthly Averages Basis

Report ID:
 G-908-12A

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|---|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 908000 | Customer Assistance Expense | 0 | 320,127 | 320,127 | 0 | 212,958 | 212,958 | 0 | 107,169 | 107,169 |
| 99 | 908600 | Customer Service & Info Expense | 7,328,400 | 0 | 7,328,400 | 5,733,287 | 0 | 5,733,287 | 1,595,113 | 0 | 1,595,113 |
| 99 | 908610 | Limited Income Tax Refund Program | 193,615 | 0 | 193,615 | 193,615 | 0 | 193,615 | 0 | 0 | 0 |
| 99 | 908690 | Schedule 91 Amortization included in Unbilled | 301,219 | 0 | 301,219 | 221,728 | 0 | 221,728 | 79,491 | 0 | 79,491 |
| 99 | 908990 | DSM Amortization | 418,752 | 0 | 418,752 | 317,608 | 0 | 317,608 | 101,144 | 0 | 101,144 |
| | | Total Account 908 | 8,241,986 | 320,127 | 8,562,113 | 6,466,238 | 212,958 | 6,679,196 | 1,775,748 | 107,169 | 1,882,917 |

ALLOCATION RATIOS:

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

100.000%

66.523%

33.477%

| | |
|--|-------------------------|
| FEDERAL INCOME TAXES--GAS For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: G-FIT-12A |
|--|-------------------------|

| Ref/Basis | Description | System | Washington | Idaho |
|--------------------|--|-------------|-------------|-------------|
| | Calculation of Taxable Operating Income: | | | |
| G-OPS | Operating Revenue | 448,751,786 | 315,188,592 | 133,563,194 |
| G-OPS | Operating & Maintenance Expense | 389,919,324 | 273,160,798 | 116,758,526 |
| G-OPS | Book Depreciation & Amortization | 12,904,152 | 8,498,856 | 4,405,296 |
| G-OTX | Taxes Other than FIT | 19,630,810 | 17,153,299 | 2,477,511 |
| | Net Operating Income Before FIT | 26,297,500 | 16,375,639 | 9,921,861 |
| | Less: Interest Expense | 9,986,476 | 6,437,164 | 3,549,312 |
| G-SCM | Add: Schedule M Additions | 27,224,331 | 18,567,942 | 8,656,389 |
| G-SCM | Less: Schedule M Deductions | 30,617,128 | 20,002,440 | 10,614,688 |
| | Taxable Net Operating Income | 12,918,227 | 8,503,977 | 4,414,250 |
| | Percent | 35% | 35% | 35% |
| | Total Federal Income Tax | 4,521,380 | 2,976,392 | 1,544,988 |
| G-DTE | Deferred FIT | 2,193,807 | 1,122,072 | 1,071,735 |
| 99 | 411400 Amortized Investment Tax Credit | -49,308 | -30,624 | -18,684 |
| | Total FIT/Deferred FIT & ITC | 6,665,879 | 4,067,840 | 2,598,039 |
| ALLOCATION RATIOS: | | | | |
| G-ALL | 99 Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|-------------------------|
| GAS SCHEDULE M ITEMS For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: G-SCM-12A |
|---|-------------------------|

| 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) | 9,972,668 | 2,758,679 | 12,731,347 | 6,470,394 | 1,855,657 | 8,326,051 | 3,502,274 | 903,022 | 4,405,296 |
| 12 | 997001 | Contributions In Aid of Construction | 0 | 285,980 | 285,980 | 0 | 184,857 | 184,857 | 0 | 101,123 | 101,123 |
| 2 | 997002 | Injuries and Damages | 0 | 1,006,350 | 1,006,350 | 0 | 669,454 | 669,454 | 0 | 336,896 | 336,896 |
| 12 | 997003 | Salvage | 0 | -155,445 | -155,445 | 0 | -100,480 | -100,480 | 0 | -54,965 | -54,965 |
| 4 | 997005 | FAS106 Current Retiree Medical Accrual | 0 | -74,583 | -74,583 | 0 | -49,382 | -49,382 | 0 | -25,201 | -25,201 |
| 6 | 997008 | DSM Book Amortization | 0 | 418,752 | 418,752 | 0 | 294,299 | 294,299 | 0 | 124,453 | 124,453 |
| 99 | 997010 | Deferred Gas Credit and Refunds | 20,079,304 | 0 | 20,079,304 | 14,038,534 | 0 | 14,038,534 | 6,040,770 | 0 | 6,040,770 |
| 4 | 997015 | Airplane Lease Payments | 0 | 60,349 | 60,349 | 0 | 39,958 | 39,958 | 0 | 20,391 | 20,391 |
| 12 | 997016 | 1992 Redemptions | 0 | 284,242 | 284,242 | 0 | 183,734 | 183,734 | 0 | 100,508 | 100,508 |
| 4 | 997020 | FAS87 Current Pension Accrual | 0 | -3,454,411 | -3,454,411 | 0 | -2,287,200 | -2,287,200 | 0 | -1,167,211 | -1,167,211 |
| 99 | 997029 | FAS 106 Post Retirement Benefits | 55,561 | 0 | 55,561 | 55,561 | 0 | 55,561 | 0 | 0 | 0 |
| 99 | 997031 | Decoupling Mechanism | -16,146 | 0 | -16,146 | -16,146 | 0 | -16,146 | 0 | 0 | 0 |
| 12 | 997032 | Interest Rate Swaps | 0 | 335,359 | 335,359 | 0 | 216,776 | 216,776 | 0 | 118,583 | 118,583 |
| 99 | 997033 | DSM Tariff Rider | -2,754,820 | 0 | -2,754,820 | -1,847,391 | 0 | -1,847,391 | -907,429 | 0 | -907,429 |
| 4 | 997033 | DSM Tariff Rider | 0 | -38 | -38 | 0 | -25 | -25 | 0 | -13 | -13 |
| 1 | 997055 | Deferred Gas Exchange | 0 | -2,510,850 | -2,510,850 | 0 | -1,780,946 | -1,780,946 | 0 | -729,904 | -729,904 |
| 99 | 997065 | Amortization of Unbilled Revenue Add-Ins | 301,219 | 0 | 301,219 | 221,728 | 0 | 221,728 | 79,491 | 0 | 79,491 |
| 4 | 997066 | Miscellaneous Schedule M Additions | 0 | 632,161 | 632,161 | 0 | 418,560 | 418,560 | 0 | 213,601 | 213,601 |
| | | TOTAL SCHEDULE M ADDITIONS | 27,637,786 | -413,455 | 27,224,331 | 18,922,680 | -354,738 | 18,567,942 | 8,715,106 | -58,717 | 8,656,389 |
| | | Schedule M Deductions: | | | | | | | | | |
| 12 | 997048 | AFUDC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 997049 | Tax Depreciation | 0 | 30,551,764 | 30,551,764 | 0 | 19,959,162 | 19,959,162 | 0 | 10,592,602 | 10,592,602 |
| 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 | 30,617,128 | 30,617,128 | 0 | 20,002,440 | 20,002,440 | 0 | 10,614,688 | 10,614,688 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|--|----------|---------|---------|
| G-ALL | 1 | Contract System Demand | 100.000% | 70.930% | 29.070% |
| G-ALL | 2 | Number of Customers | 100.000% | 66.523% | 33.477% |
| G-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 66.885% | 33.115% |
| G-ALL | 4 | Jurisdictional Four Factor Allocator - Direct Method | 100.000% | 66.211% | 33.789% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 70.280% | 29.720% |
| G-ALL | 11 | Book Depreciation | 100.000% | 65.329% | 34.671% |
| G-ALL | 12 | Net Gas Plant | 100.000% | 64.640% | 35.360% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|-------------------------|
| DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: G-DTE-12A |
|---|-------------------------|

| Ref/Basis | Account | Description | System | Washington | Idaho |
|-----------|---------|---|-------------------------|-------------------------|-------------------------|
| 14 | 410100 | Deferred Federal Income Tax Expense - Allocated | 8,957,365 | 5,876,390 | 3,080,975 |
| 99 | 410100 | Deferred Federal Income Tax Exp | -6,223,928 | -4,391,858 | -1,832,070 |
| | | SUBTOTAL | <u>2,733,437</u> | <u>1,484,532</u> | <u>1,248,905</u> |
| 14 | 411100 | Deferred Federal Income Tax Expense - Allocated | -434,203 | -284,855 | -149,348 |
| 99 | 411100 | Deferred Federal Income Tax Exp | -105,427 | -77,605 | -27,822 |
| | | SUBTOTAL | <u>-539,630</u> | <u>-362,460</u> | <u>-177,170</u> |
| | | Total Deferred Federal Income Tax Expense | <u><u>2,193,807</u></u> | <u><u>1,122,072</u></u> | <u><u>1,071,735</u></u> |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|----------------------------|----------|---------|---------|
| G-ALL | 14 | Net Allocated Schedule M's | 100.000% | 65.604% | 34.396% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|-------------------------|
| FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: G-INT-12A |
|--|-------------------------|

| 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 | | <u>3.516%</u> | <u>3.602%</u> |
| | Total Weighted Cost | | <u>3.516%</u> | <u>3.602%</u> |
| G-APL | Net Rate Base | 281,619,282 | 183,082,023 | 98,537,259 |
| | Interest Deduction for FIT Calculation | <u>9,986,476</u> | <u>6,437,164</u> | <u>3,549,312</u> |
| 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 October 31, 2009 Average of Monthly Averages Basis | Report ID: G-OTX-12A |
|--|-------------------------|

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|-----------|--|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 408150 | UNDERGROUND STORAGE R&P Property Tax | 0 | 136,999 | 136,999 | 0 | 97,173 | 97,173 | 0 | 39,826 | 39,826 |
| 99 | 408110 | DISTRIBUTION State Excise Tax | 8,273,001 | 0 | 8,273,001 | 8,273,001 | 0 | 8,273,001 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 9,374,481 | 0 | 9,374,481 | 7,768,766 | 0 | 7,768,766 | 1,605,715 | 0 | 1,605,715 |
| 99 | 408130 | Excise Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 408150/70 | R&P Property Tax (See Below) | 1,748,190 | 0 | 1,748,190 | 997,189 | 0 | 997,189 | 751,001 | 0 | 751,001 |
| 99 | 408160 | Miscellaneous State or Local Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 409100 | State Income Tax | 72,207 | 0 | 72,207 | 0 | 0 | 0 | 72,207 | 0 | 72,207 |
| | | TOTAL | 19,467,879 | 0 | 19,467,879 | 17,038,956 | 0 | 17,038,956 | 2,428,923 | 0 | 2,428,923 |
| 4 | 408150 | ADMINISTRATIVE & GENERAL R&P Property Tax | 0 | 25,932 | 25,932 | 0 | 17,170 | 17,170 | 0 | 8,762 | 8,762 |
| | | TOTAL TAXES OTHER THAN FIT | 19,467,879 | 162,931 | 19,630,810 | 17,038,956 | 114,343 | 17,153,299 | 2,428,923 | 48,588 | 2,477,511 |

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------|--|---|--------------------|---------|-----------|------------------------|----------|-----------|-------------------|----------|---------|
| | | 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 | | 136,999 | 34,463,930 | 11.955% | 136,999 | 0 | 0.000% | 0 |
| G-ALL | | Distribution | 390,954,532 | | 1,748,190 | 250,850,463 | 87.018% | 997,189 | 140,104,069 | 98.149% | 751,001 |
| G-ALL | | General | 5,601,396 | | 25,932 | 2,959,052 | 1.027% | 11,769 | 2,642,344 | 1.851% | 14,163 |
| | | TOTAL | 431,019,858 | | 1,911,121 | 288,273,445 | 100.000% | 1,145,957 | 142,746,413 | 100.000% | 765,164 |

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 October 31, 2009 Average of Monthly Averages Basis | Report ID: G-PLT-12A |
|--|-------------------------|

| | | ***** 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 | 3,535,868 | 3,535,868 | 0 | 2,341,134 | 2,341,134 | 0 | 1,194,734 | 1,194,734 |
| 4 | 303110 | Misc Intangible Plant--PC Software | 0 | 2,139,106 | 2,139,106 | 0 | 1,416,323 | 1,416,323 | 0 | 722,783 | 722,783 |
| TOTAL INTANGIBLE PLANT--SOFTWARE | | | 417,899 | 5,715,718 | 6,133,617 | 249,449 | 3,784,434 | 4,033,883 | 168,450 | 1,931,284 | 2,099,734 |
| UNDERGROUND STORAGE PLANT: | | | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 0 | 495,310 | 495,310 | 0 | 351,323 | 351,323 | 0 | 143,987 | 143,987 |
| 1 | 351XXX | Structures & Improvements | 0 | 1,185,876 | 1,185,876 | 0 | 841,142 | 841,142 | 0 | 344,734 | 344,734 |
| 1 | 352XXX | Wells | 0 | 14,498,867 | 14,498,867 | 0 | 10,284,046 | 10,284,046 | 0 | 4,214,821 | 4,214,821 |
| 1 | 353000 | Lines | 0 | 1,027,383 | 1,027,383 | 0 | 728,723 | 728,723 | 0 | 298,660 | 298,660 |
| 1 | 354000 | Compressor Station Equipment | 0 | 11,654,883 | 11,654,883 | 0 | 8,266,809 | 8,266,809 | 0 | 3,388,074 | 3,388,074 |
| 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 | 416,536 | 416,536 | 0 | 295,449 | 295,449 | 0 | 121,087 | 121,087 |
| 1 | 357000 | Other Equipment | 0 | 1,716,408 | 1,716,408 | 0 | 1,217,448 | 1,217,448 | 0 | 498,960 | 498,960 |
| TOTAL UNDERGROUND STORAGE PLANT | | | 0 | 31,169,047 | 31,169,047 | 0 | 22,108,205 | 22,108,205 | 0 | 9,060,842 | 9,060,842 |
| 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 | 50,302 | 0 | 50,302 | 320 | 0 | 320 | 49,982 | 0 | 49,982 |
| 6 | 375000 | Structures & Improvements | 573,861 | 22,254 | 596,115 | 412,118 | 15,640 | 427,758 | 161,743 | 6,614 | 168,357 |
| 6 | 376000 | Mains | 194,882,277 | 2,512,521 | 197,394,798 | 122,826,447 | 1,765,800 | 124,592,247 | 72,055,830 | 746,721 | 72,802,551 |
| 6 | 378000 | Measuring & Reg Station Equip-General | 4,155,305 | 57,440 | 4,212,745 | 2,617,645 | 40,369 | 2,658,014 | 1,537,660 | 17,071 | 1,554,731 |
| 6 | 379000 | Measuring & Reg Station Equip-City Gate | 5,359,905 | 60,967 | 5,420,872 | 1,348,142 | 42,848 | 1,390,990 | 4,011,763 | 18,119 | 4,029,882 |
| 6 | 380000 | Services | 129,598,717 | 0 | 129,598,717 | 85,493,317 | 0 | 85,493,317 | 44,105,400 | 0 | 44,105,400 |
| 6 | 381000 | Meters | 54,167,973 | 0 | 54,167,973 | 36,740,748 | 0 | 36,740,748 | 17,427,225 | 0 | 17,427,225 |
| 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 | 2,587,641 | 0 | 2,587,641 | 2,002,830 | 0 | 2,002,830 | 584,811 | 0 | 584,811 |
| 6 | 387000 | Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DISTRIBUTION PLANT | | | 391,460,951 | 2,653,182 | 394,114,133 | 251,501,867 | 1,864,657 | 253,366,524 | 139,959,084 | 788,525 | 140,747,609 |
| GENERAL PLANT: (From C-GPL) | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 488,780 | 525,479 | 1,014,259 | 396,980 | 347,925 | 744,905 | 91,800 | 177,554 | 269,354 |
| 4 | 390XXX | Structures & Improvements | 2,115,860 | 7,169,214 | 9,285,074 | 1,207,991 | 4,746,808 | 5,954,799 | 907,869 | 2,422,406 | 3,330,275 |
| 4 | 391XXX | Office Furniture & Equipment | 0 | 5,927,047 | 5,927,047 | 0 | 3,924,357 | 3,924,357 | 0 | 2,002,690 | 2,002,690 |
| 4 | 392XXX | Transportation Equipment | 3,946,229 | 769,554 | 4,715,783 | 2,905,728 | 509,529 | 3,415,257 | 1,040,501 | 260,025 | 1,300,526 |
| 4 | 393000 | Stores Equipment | 158,486 | 135,617 | 294,103 | 112,999 | 89,793 | 202,792 | 45,487 | 45,824 | 91,311 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 1,457,078 | 1,490,855 | 2,947,933 | 999,773 | 987,110 | 1,986,883 | 457,305 | 503,745 | 961,050 |
| 4 | 395000 | Laboratory Equipment | 156,653 | 339,641 | 496,294 | 118,153 | 224,880 | 343,033 | 38,500 | 114,761 | 153,261 |
| 4 | 396XXX | Power Operated Equipment | 3,577,712 | 597,578 | 4,175,290 | 2,720,980 | 395,662 | 3,116,642 | 856,732 | 201,916 | 1,058,648 |

| | |
|--|-------------------------|
| GAS UTILITY PLANT For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: G-PLT-12A |
|--|-------------------------|

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 4 | 397XXX | Communications Equipment | 1,468,312 | 3,601,079 | 5,069,391 | 463,894 | 2,384,310 | 2,848,204 | 1,004,418 | 1,216,769 | 2,221,187 |
| 4 | 398000 | Miscellaneous Equipment | 1,317 | 103,259 | 104,576 | 565 | 68,369 | 68,934 | 752 | 34,890 | 35,642 |
| | | TOTAL GENERAL PLANT | 13,370,427 | 20,659,323 | 34,029,750 | 8,927,063 | 13,678,743 | 22,605,806 | 4,443,364 | 6,980,580 | 11,423,944 |
| | | TOTAL PLANT IN SERVICE | 405,249,277 | 60,197,270 | 465,446,547 | 260,678,379 | 41,436,039 | 302,114,418 | 144,570,898 | 18,761,231 | 163,332,129 |
| 99 | 1118.XX | CONSTRUCTION WORK IN PROGRESS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | GROSS GAS PLANT | 405,249,277 | 60,197,270 | 465,446,547 | 260,678,379 | 41,436,039 | 302,114,418 | 144,570,898 | 18,761,231 | 163,332,129 |
| | | ACCUMULATED DEPRECIATION | | | | | | | | | |
| G-ADP | 1119.X1 | Underground Storage | 0 | 11,080,515 | 11,080,515 | 0 | 7,859,409 | 7,859,409 | 0 | 3,221,106 | 3,221,106 |
| G-ADP | 1119.X5 | Distribution | 127,917,483 | 866,718 | 128,784,201 | 82,738,698 | 609,129 | 83,347,827 | 45,178,785 | 257,589 | 45,436,374 |
| G-ADP | 1119.X6 | General Plant - Non-Transportation | 5,019,565 | 3,946,257 | 8,965,822 | 3,531,103 | 2,612,856 | 6,143,959 | 1,488,462 | 1,333,401 | 2,821,863 |
| G-ADP | 1119.X7 | General Plant - Transportation | 772,465 | 50,641 | 823,106 | 563,411 | 33,530 | 596,941 | 209,054 | 17,111 | 226,165 |
| | | TOTAL ACCUMULATED DEPRECIATION | 133,709,513 | 15,944,131 | 149,653,644 | 86,833,212 | 11,114,924 | 97,948,136 | 46,876,301 | 4,829,207 | 51,705,508 |
| | | ACCUMULATED AMORTIZATION | | | | | | | | | |
| G-CAM | | Intangible Plant--Software | 0 | 2,735,003 | 2,735,003 | 0 | 1,810,873 | 1,810,873 | 0 | 924,130 | 924,130 |
| 99 | 111X30 | Intangible Plant--Distribution Plant | 63,144 | 0 | 63,144 | 34,323 | 0 | 34,323 | 28,821 | 0 | 28,821 |
| 4 | 0111.40 | Leasehold Improvements (From Report C-AAM) | 0 | 20,202 | 20,202 | 0 | 13,376 | 13,376 | 0 | 6,826 | 6,826 |
| | | TOTAL ACCUMULATED AMORTIZATION | 63,144 | 2,755,205 | 2,818,349 | 34,323 | 1,824,249 | 1,858,572 | 28,821 | 930,956 | 959,777 |
| | | NET GAS UTILITY PLANT | 271,476,620 | 41,497,934 | 312,974,554 | 173,810,844 | 28,496,866 | 202,307,710 | 97,665,776 | 13,001,068 | 110,666,844 |

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% | 70.280% | 29.720% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|-------------------------|
| ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: G-APL-12A |
|---|-------------------------|

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| G-PLT | | NET GAS PLANT IN SERVICE | 271,476,620 | 41,497,934 | 312,974,554 | 173,810,844 | 28,496,866 | 202,307,710 | 97,665,776 | 13,001,068 | 110,666,844 |
| | | ADJUSTMENTS: ACCUM. DEF. INC. TAX | | | | | | | | | |
| 12 | C-DTX | Gas General Plant | 0 | -2,408,184 | -2,408,184 | 0 | -1,556,650 | -1,556,650 | 0 | -851,534 | -851,534 |
| 12 | 282900 | Deferred F.I.T. - Plant In Service | 0 | -45,865,836 | -45,865,836 | 0 | -29,647,676 | -29,647,676 | 0 | -16,218,160 | -16,218,160 |
| 12 | 190180 | FAS 109 ITC | 0 | 192,388 | 192,388 | 0 | 124,360 | 124,360 | 0 | 68,028 | 68,028 |
| 12 | 283850 | Gas portion of Bond Redemptions | 0 | -789,543 | -789,543 | 0 | -510,361 | -510,361 | 0 | -279,182 | -279,182 |
| 4 | 190850 | Gain on Sale of General Office Bldg--GAS | 0 | 61,018 | 61,018 | 0 | 40,401 | 40,401 | 0 | 20,617 | 20,617 |
| 99 | 190610 | Contrib in Aid of Construction | 1,347,398 | 0 | 1,347,398 | 948,583 | 0 | 948,583 | 398,815 | 0 | 398,815 |
| | | TOTAL ACCUM DEFERRED INCOME TAX | 1,347,398 | -48,810,157 | -47,462,759 | 948,583 | -31,549,926 | -30,601,343 | 398,815 | -17,260,231 | -16,861,416 |
| | | OTHER ADJUSTMENTS: | | | | | | | | | |
| 1 | 164100 | Gas Inventory--Jackson Prairie | 0 | 15,723,740 | 15,723,740 | 0 | 11,152,849 | 11,152,849 | 0 | 4,570,891 | 4,570,891 |
| 99 | 186710 | DSM Programs | 558,051 | 0 | 558,051 | 338,215 | 0 | 338,215 | 219,836 | 0 | 219,836 |
| 4 | 253850 | Gain on Sale of General Office Building | 0 | -174,304 | -174,304 | 0 | -115,408 | -115,408 | 0 | -58,896 | -58,896 |
| | | TOTAL OTHER ADJUSTMENTS | 558,051 | 15,549,436 | 16,107,487 | 338,215 | 11,037,441 | 11,375,656 | 219,836 | 4,511,995 | 4,731,831 |
| | | NET RATE BASE | 273,382,069 | 8,237,213 | 281,619,282 | 175,097,642 | 7,984,381 | 183,082,023 | 98,284,427 | 252,832 | 98,537,259 |

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% | 64.640% | 35.360% |
| G-ALL | 13 | Net Gas General Plant | 100.000% | 65.447% | 34.553% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|-------------------------|
| GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: G-ADP-12A |
|--|-------------------------|

| | | | ***** 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 | 31,169,047 | 31,169,047 | 0 | 22,108,205 | 22,108,205 | 0 | 9,060,842 | 9,060,842 |
| G-PLT | 350XXX | Less: Land and Land Rights | 0 | 495,310 | 495,310 | 0 | 351,323 | 351,323 | 0 | 143,987 | 143,987 |
| | | Depreciable Underground Storage Plant | 0 | 30,673,737 | 30,673,737 | 0 | 21,756,882 | 21,756,882 | 0 | 8,916,855 | 8,916,855 |
| | | Percentage | | 100.000% | 100.000% | 0.000% | | | 0.000% | | |
| ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT: | | | | | | | | | | | |
| | 108X08/111X40 | Accumulated Depreciation | | 11,080,515 | 11,080,515 | 0 | | | 0 | | |
| | 403X80 | Depreciation Expense - JP | | 562,773 | 562,773 | 0 | | | 0 | | |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | |
| 1 | 108X08/111X40 | Accumulated Depreciation | 0 | 11,080,515 | 11,080,515 | 0 | 7,859,409 | 7,859,409 | 0 | 3,221,106 | 3,221,106 |
| 1 | 403X80 | Depreciation Expense - JP | 0 | 562,773 | 562,773 | 0 | 399,175 | 399,175 | 0 | 163,598 | 163,598 |
| DISTRIBUTION PLANT: | | | | | | | | | | | |
| G-PLT | | Plant in Service | 391,460,951 | 2,653,182 | 394,114,133 | 251,501,867 | 1,864,657 | 253,366,524 | 139,959,084 | 788,525 | 140,747,609 |
| 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 | 391,375,981 | 2,653,182 | 394,029,163 | 251,441,567 | 1,864,657 | 253,306,224 | 139,934,414 | 788,525 | 140,722,939 |
| | | Percentage | | 0.673% | 100.000% | 64.246% | | | 35.081% | | |
| ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT: | | | | | | | | | | | |
| | 108X05 | Accumulated Depreciation | | 866,718 | 128,784,201 | 82,738,698 | | | 45,178,785 | | |
| | 403X50 | Depreciation Expense | | 62,429 | 9,276,261 | 5,959,627 | | | 3,254,205 | | |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | |
| 6 | 108X05 | Accumulated Depreciation | 127,917,483 | 866,718 | 128,784,201 | 82,738,698 | 609,129 | 83,347,827 | 45,178,785 | 257,589 | 45,436,374 |
| 6 | 403X50 | Depreciation Expense | 9,213,832 | 62,429 | 9,276,261 | 5,959,627 | 43,875 | 6,003,502 | 3,254,205 | 18,554 | 3,272,759 |
| GENERAL PLANT--NON-TRANSPORTATION | | | | | | | | | | | |
| G-PLT | | Plant in Service | 13,370,427 | 20,659,323 | 34,029,750 | 8,927,063 | 13,678,743 | 22,605,806 | 4,443,364 | 6,980,580 | 11,423,944 |
| G-PLT | 389XXX | Less: Land and Land Rights | 488,780 | 525,479 | 1,014,259 | 396,980 | 347,925 | 744,905 | 91,800 | 177,554 | 269,354 |
| G-PLT | 392XXX | Less: Transportation | 3,946,229 | 769,554 | 4,715,783 | 2,905,728 | 509,529 | 3,415,257 | 1,040,501 | 260,025 | 1,300,526 |
| | | Depreciable Non-Transport Genl Plant | 8,935,418 | 19,364,290 | 28,299,708 | 5,624,355 | 12,821,289 | 18,445,644 | 3,311,063 | 6,543,001 | 9,854,064 |
| | | Percentage | | 68.426% | 100.000% | 19.874% | | | 11.700% | | |

| | |
|--|-------------------------|
| GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: G-ADP-12A |
|--|-------------------------|

| 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 | | 3,946,257 | 5,767,189 | 1,146,171 | | | 674,761 | | |
| | 108X06 | Accum Depr--Gas General Plant - Direct | 3,198,633 | | 3,198,633 | 2,384,932 | | | 813,701 | | |
| | 403X60 | Depreciation Expense | | 1,036,325 | 1,514,519 | 300,996 | | | 177,199 | | |
| | 403X60 | Depreciation Expense (Direct) | 248,999 | | 248,999 | 188,062 | | | 60,937 | | |
| | | JURISDICTIONAL ALLOCATION: | | | | | | | | | |
| 4 | 108X06 | Accumulated Depreciation | 5,019,565 | 3,946,257 | 8,965,822 | 3,531,103 | 2,612,856 | 6,143,959 | 1,488,462 | 1,333,401 | 2,821,863 |
| 4 | 403X60 | Depreciation Expense | 727,194 | 1,036,325 | 1,763,519 | 489,058 | 686,161 | 1,175,219 | 238,136 | 350,164 | 588,300 |
| | | GENERAL PLANT--TRANSPORTATION | | | | | | | | | |
| G-PLT | 392XXX | Transportation General Plant | 3,946,229 | 769,554 | 4,715,783 | 2,905,728 | 509,529 | 3,415,257 | 1,040,501 | 260,025 | 1,300,526 |
| | | Percentage | | 16.319% | 100.000% | 61.617% | | | 22.064% | | |
| | | ALLOCATED ON DEPRECIABLE PLANT | | | | | | | | | |
| C-ADP | 1119.X7 | Accum Depr--Gas General Transportation Plant | | 50,641 | 310,318 | 191,209 | | | 68,469 | | |
| | 1119.X7 | Accum Depr--Gas General Transp Plant - Direct | 512,787 | | 512,787 | 372,202 | | | 140,585 | | |
| | 403X70 | Depreciation Expense | | 4,519 | 27,689 | 17,061 | | | 6,109 | | |
| | | JURISDICTIONAL ALLOCATION: | | | | | | | | | |
| 4 | 1119.X7 | Accumulated Depreciation | 772,465 | 50,641 | 823,106 | 563,411 | 33,530 | 596,941 | 209,054 | 17,111 | 226,165 |
| 4 | 403X70 | Depreciation Expense | 23,170 | 4,519 | 27,689 | 17,061 | 2,992 | 20,053 | 6,109 | 1,527 | 7,636 |

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% | | 70.280% | | | 29.720% |
| G-ALL | 99 | Not Allocated | | 0.000% | | 0.000% | | | 0.000% |

| | |
|--|-------------------------|
| ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: C-AMT-12A |
|--|-------------------------|

| Ref/Basis | Description | | Total | Allocation to Electric | Allocation to Gas North | Allocation to Oregon Gas |
|-----------|-------------------------------|-----------|------------------|---------------------------|----------------------------|-----------------------------|
| 7 | 404X31 Mainframe Software | Utility 7 | 3,659,052 | 2,636,127 | 707,880 | 315,044 |
| 8 | | Utility 8 | 0 | 0 | 0 | 0 |
| 9 | | Utility 9 | 9,703 | 7,666 | 2,037 | 0 |
| | | TOTAL | <u>3,668,755</u> | <u>2,643,793</u> | <u>709,917</u> | <u>315,044</u> |
| 7 | 404X32 PC Software | Utility 7 | 1,650,013 | 1,188,735 | 319,212 | 142,066 |
| 8 | | Utility 8 | 85,773 | 0 | 59,166 | 26,607 |
| 9 | | Utility 9 | 0 | 0 | 0 | 0 |
| | | TOTAL | <u>1,735,786</u> | <u>1,188,735</u> | <u>378,378</u> | <u>168,673</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> |
| | TOTAL | | <u>5,414,844</u> | <u>3,839,951</u> | <u>1,090,288</u> | <u>484,604</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 October 31, 2009 Average of Monthly Averages Basis | Report ID: C-DEP-12A |
|--|-------------------------|

| Ref/Basis | Description | Total | Allocation to Electric | Allocation to Gas North | Allocation to Oregon |
|-------------------|------------------|------------------|------------------------|-------------------------|----------------------|
| 7 | 403X60 Utility 7 | 6,140,028 | 4,423,522 | 1,187,850 | 528,656 |
| 8 | Utility 8 | 129,242 | 0 | 89,151 | 40,091 |
| 9 | Utility 9 | 1,144,808 | 904,444 | 240,364 | 0 |
| | | <u>7,414,078</u> | <u>5,327,966</u> | <u>1,517,365</u> | <u>568,747</u> |
| 7 | 403X70 Utility 7 | 1,952 | 1,406 | 378 | 168 |
| 9 | Utility 9 | 14,107 | 11,145 | 2,962 | 0 |
| TOTAL ACCOUNT 403 | | <u>16,059</u> | <u>12,551</u> | <u>3,340</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 October 31, 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 |
|-----------|---------|------------------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 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 | 298,150 | 0 | 0 | 0 | 0 | 298,150 | 0 | 0 | 298,150 | 0 | 0 | 0 |
| 99 | | Utility 2 | 415,668 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 415,668 | 0 | 415,668 |
| 7 | | Utility 7 | 2,430,275 | 0 | 0 | 1,750,867 | 1,750,867 | 0 | 0 | 470,161 | 470,161 | 0 | 209,247 | 209,247 |
| 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 | 4,440,178 | 371,881 | 447,332 | 1,981,791 | 2,801,004 | 396,980 | 91,800 | 525,479 | 1,014,259 | 415,668 | 209,247 | 624,915 |
| | 390XXX | Structures & Improvements | | | | | | | | | | | | |
| 99 | | Utility 0 | 2,227,662 | 450,428 | 1,157,360 | 619,874 | 2,227,662 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 873,218 | 0 | 0 | 0 | 0 | 873,218 | 0 | 0 | 873,218 | 0 | 0 | 0 |
| 99 | | Utility 2 | 3,225,262 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,225,262 | 0 | 3,225,262 |
| 7 | | Utility 7 | 33,100,627 | 0 | 0 | 23,847,016 | 23,847,016 | 0 | 0 | 6,403,647 | 6,403,647 | 0 | 2,849,964 | 2,849,964 |
| 8 | | Utility 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | Utility 9 - Wa | 1,594,461 | 1,259,688 | 0 | 0 | 1,259,688 | 334,773 | 0 | 0 | 334,773 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 4,324,008 | 0 | 3,416,139 | 0 | 3,416,139 | 0 | 907,869 | 0 | 907,869 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 3,646,250 | 0 | 0 | 2,880,683 | 2,880,683 | 0 | 0 | 765,567 | 765,567 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 48,991,488 | 1,710,116 | 4,573,499 | 27,347,573 | 33,631,188 | 1,207,991 | 907,869 | 7,169,214 | 9,285,074 | 3,225,262 | 2,849,964 | 6,075,226 |
| | 391XXX | Office Furniture & Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 847,436 | 0 | 0 | 847,436 | 847,436 | 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 | 29,285,459 | 0 | 0 | 21,098,416 | 21,098,416 | 0 | 0 | 5,665,565 | 5,665,565 | 0 | 2,521,478 | 2,521,478 |
| 8 | | Utility 8 | 379,070 | 0 | 0 | 0 | 0 | 0 | 0 | 261,482 | 261,482 | 0 | 117,588 | 117,588 |
| 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 | 30,511,965 | 0 | 0 | 21,945,852 | 21,945,852 | 0 | 0 | 5,927,047 | 5,927,047 | 0 | 2,639,066 | 2,639,066 |
| | 392XXX | Transportation Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 10,146,976 | 4,272,427 | 1,732,674 | 4,141,875 | 10,146,976 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 4,262,489 | 0 | 0 | 0 | 0 | 2,737,263 | 931,618 | 593,608 | 4,262,489 | 0 | 0 | 0 |
| 99 | | Utility 2 | 1,935,556 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,935,556 | 0 | 1,935,556 |
| 7 | | Utility 7 | 159,012 | 0 | 0 | 114,559 | 114,559 | 0 | 0 | 30,762 | 30,762 | 0 | 13,691 | 13,691 |
| 8 | | Utility 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | Utility 9 - Wa | 802,365 | 633,900 | 0 | 0 | 633,900 | 168,465 | 0 | 0 | 168,465 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 518,590 | 0 | 409,707 | 0 | 409,707 | 0 | 108,883 | 0 | 108,883 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 691,486 | 0 | 0 | 546,302 | 546,302 | 0 | 0 | 145,184 | 145,184 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 18,516,474 | 4,906,327 | 2,142,381 | 4,802,736 | 11,851,444 | 2,905,728 | 1,040,501 | 769,554 | 4,715,783 | 1,935,556 | 13,691 | 1,949,247 |

| | |
|---|-------------------------|
| COMMON GENERAL PLANT For Twelve Months Ended October 31, 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 | 340,445 | 12,141 | 16,669 | 311,635 | 340,445 | 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 | 57,326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,326 | 0 | 57,326 |
| 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 | 136,827 | 108,099 | 0 | 0 | 108,099 | 28,728 | 0 | 0 | 28,728 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 216,646 | 0 | 171,159 | 0 | 171,159 | 0 | 45,487 | 0 | 45,487 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 645,919 | 0 | 0 | 510,302 | 510,302 | 0 | 0 | 135,617 | 135,617 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 1,481,434 | 120,240 | 187,828 | 821,937 | 1,130,005 | 112,999 | 45,487 | 135,617 | 294,103 | 57,326 | 0 | 57,326 |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 3,421,307 | 1,288,314 | 433,747 | 1,699,246 | 3,421,307 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 1,872,122 | 0 | 0 | 0 | 0 | 990,540 | 455,305 | 426,277 | 1,872,122 | 0 | 0 | 0 |
| 99 | | Utility 2 | 968,413 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 968,413 | 0 | 968,413 |
| 7 | | Utility 7 | 2,066,290 | 0 | 0 | 1,488,638 | 1,488,638 | 0 | 0 | 399,744 | 399,744 | 0 | 177,908 | 177,908 |
| 8 | | Utility 8 | 874,711 | 0 | 0 | 0 | 0 | 0 | 0 | 603,376 | 603,376 | 0 | 271,335 | 271,335 |
| 9 | | Utility 9 - Wa | 43,975 | 34,742 | 0 | 0 | 34,742 | 9,233 | 0 | 0 | 9,233 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 9,524 | 0 | 7,524 | 0 | 7,524 | 0 | 2,000 | 0 | 2,000 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 292,714 | 0 | 0 | 231,256 | 231,256 | 0 | 0 | 61,458 | 61,458 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 9,549,056 | 1,323,056 | 441,271 | 3,419,140 | 5,183,467 | 999,773 | 457,305 | 1,490,855 | 2,947,933 | 968,413 | 449,243 | 1,417,656 |
| | 395000 | Laboratory Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 1,650,779 | 232,990 | 157,405 | 1,260,384 | 1,650,779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 348,206 | 0 | 0 | 0 | 0 | 113,315 | 36,956 | 197,935 | 348,206 | 0 | 0 | 0 |
| 99 | | Utility 2 | 282,418 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 282,418 | 0 | 282,418 |
| 7 | | Utility 7 | 327,869 | 0 | 0 | 236,210 | 236,210 | 0 | 0 | 63,430 | 63,430 | 0 | 28,230 | 28,230 |
| 8 | | Utility 8 | 9,613 | 0 | 0 | 0 | 0 | 0 | 0 | 6,631 | 6,631 | 0 | 2,982 | 2,982 |
| 9 | | Utility 9 - Wa | 23,042 | 18,204 | 0 | 0 | 18,204 | 4,838 | 0 | 0 | 4,838 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 7,356 | 0 | 5,812 | 0 | 5,812 | 0 | 1,544 | 0 | 1,544 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 341,234 | 0 | 0 | 269,589 | 269,589 | 0 | 0 | 71,645 | 71,645 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 2,990,517 | 251,194 | 163,217 | 1,766,183 | 2,180,594 | 118,153 | 38,500 | 339,641 | 496,294 | 282,418 | 31,212 | 313,630 |
| | 396XXX | Power Operated Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 21,918,791 | 10,626,503 | 5,783,050 | 5,509,238 | 21,918,791 | 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 | 631,536 | 498,939 | 0 | 0 | 498,939 | 132,597 | 0 | 0 | 132,597 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 446,275 | 0 | 352,575 | 0 | 352,575 | 0 | 93,700 | 0 | 93,700 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 582,255 | 0 | 0 | 460,005 | 460,005 | 0 | 0 | 122,250 | 122,250 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 27,896,286 | 11,125,442 | 6,135,625 | 6,368,393 | 23,629,460 | 2,720,980 | 856,732 | 597,578 | 4,175,290 | 43,834 | 47,702 | 91,536 |

| | |
|---|-------------------------|
| COMMON GENERAL PLANT For Twelve Months Ended October 31, 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 |
| | 397XXX | Communication Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 37,369,642 | 5,397,634 | 1,944,912 | 30,027,096 | 37,369,642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 650,149 | 0 | 0 | 0 | 0 | 368,530 | 281,619 | 0 | 650,149 | 0 | 0 | 0 |
| 99 | | Utility 2 | 503,642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 503,642 | 0 | 503,642 |
| 7 | | Utility 7 | 7,355,762 | 0 | 0 | 5,299,385 | 5,299,385 | 0 | 0 | 1,423,046 | 1,423,046 | 0 | 633,331 | 633,331 |
| 8 | | Utility 8 | 928,081 | 0 | 0 | 0 | 0 | 0 | 0 | 640,190 | 640,190 | 0 | 287,891 | 287,891 |
| 9 | | Utility 9 - Wa | 454,200 | 358,836 | 0 | 0 | 358,836 | 95,364 | 0 | 0 | 95,364 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 3,442,556 | 0 | 2,719,757 | 0 | 2,719,757 | 0 | 722,799 | 0 | 722,799 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 7,324,455 | 0 | 0 | 5,786,612 | 5,786,612 | 0 | 0 | 1,537,843 | 1,537,843 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 58,028,487 | 5,756,470 | 4,664,669 | 41,113,093 | 51,534,232 | 463,894 | 1,004,418 | 3,601,079 | 5,069,391 | 503,642 | 921,222 | 1,424,864 |
| | 398000 | Miscellaneous Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 3,487 | 0 | 2,359 | 1,128 | 3,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 3,917 | 0 | 0 | 0 | 0 | 0 | 0 | 3,917 | 3,917 | 0 | 0 | 0 |
| 99 | | Utility 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | Utility 7 | 504,665 | 0 | 0 | 363,581 | 363,581 | 0 | 0 | 97,632 | 97,632 | 0 | 43,452 | 43,452 |
| 8 | | Utility 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | Utility 9 - Wa | 2,690 | 2,125 | 0 | 0 | 2,125 | 565 | 0 | 0 | 565 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 3,581 | 0 | 2,829 | 0 | 2,829 | 0 | 752 | 0 | 752 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 8,143 | 0 | 0 | 6,433 | 6,433 | 0 | 0 | 1,710 | 1,710 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 526,483 | 2,125 | 5,188 | 371,142 | 378,455 | 565 | 752 | 103,259 | 104,576 | 0 | 43,452 | 43,452 |
| | | TOTAL GENERAL PLANT | 202,932,368 | 25,566,851 | 18,761,010 | 109,937,840 | 154,265,701 | 8,927,063 | 4,443,364 | 20,659,323 | 34,029,750 | 7,432,119 | 7,204,799 | 14,636,918 |

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% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

| | |
|---|-------------------------|
| ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: C-ADP-12A |
|---|-------------------------|

| Ref/Basis | Account | Description | Total General | Total Electric | Total Gas North | Total Oregon Gas |
|--|---------|--|---------------|----------------|-----------------|------------------|
| Accum Deprec - General Plant | | | | | | |
| 99 | 108X06 | Utility 0 | 38,446,345 | 38,446,345 | 0 | 0 |
| 99 | 108X06 | Utility 1 - Allocated | 617,245 | 0 | 617,245 | 0 |
| 99 | 108X06 | Utility 1 - Washington | 2,384,932 | 0 | 2,384,932 | 0 |
| 99 | 108X06 | Utility 1 - Idaho | 813,701 | 0 | 813,701 | 0 |
| 99 | 108X06 | Utility 2 | 1,862,659 | 0 | 0 | 1,862,659 |
| 7 | 108X06 | Utility 7 | 8,604,414 | 6,198,964 | 1,664,610 | 740,840 |
| 7 | 108X06 | Utility 7 - Asset Recovery Obligation (Note 1) | -341,158 | -245,784 | -66,000 | -29,374 |
| 8 | 108X06 | Utility 8 | 774,459 | 0 | 534,222 | 240,237 |
| 9 | 108X06 | Utility 9 | 14,369,936 | 11,352,824 | 3,017,112 | 0 |
| Total | | | 67,532,533 | 55,752,349 | 8,965,822 | 2,814,362 |
| Accum Deprec - General Plant, Transportation | | | | | | |
| 99 | 108X07 | Utility 0 | 5,795,673 | 5,795,673 | 0 | 0 |
| 99 | 108X07 | Utility 1 - Allocated | 156,359 | 0 | 156,359 | 0 |
| 99 | 108X07 | Utility 1 - Washington | 372,202 | 0 | 372,202 | 0 |
| 99 | 108X07 | Utility 1 - Idaho | 140,585 | 0 | 140,585 | 0 |
| 99 | 108X07 | Utility 2 | 883,878 | 0 | 0 | 883,878 |
| 7 | 108X07 | Utility 7 | 27,637 | 19,911 | 5,347 | 2,380 |
| 9 | 108X07 | Utility 9 | 707,813 | 559,201 | 148,612 | 0 |
| Total | | | 8,084,147 | 6,374,785 | 823,105 | 886,258 |

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% |
| G-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 October 31, 2009 Average of Monthly Averages Basis | Report ID: C-IPL-12A |
|--|-------------------------|

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON ***** | | | |
|-----------|---------|---|-------------------|----------------------|----------------|-------------------|-------------------|-----------------------|----------------|------------------|------------------|--------------------|------------------|------------------|--|
| | | | | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct | Allocated | Total | |
| | 303000 | Intangible Plant | | | | | | | | | | | | | |
| 99 | | Utility 1 | 417,899 | 0 | 0 | 0 | 0 | 249,449 | 168,450 | 0 | 417,899 | 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 | 577,807 | 0 | 0 | 577,807 | 577,807 | 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 | 18,199,397 | 0 | 0 | 13,111,574 | 13,111,574 | 0 | 0 | 3,520,855 | 3,520,855 | 0 | 1,566,968 | 1,566,968 | |
| 8 | | Utility 8 | 21,765 | 0 | 0 | 0 | 0 | 0 | 0 | 15,013 | 15,013 | 0 | 6,752 | 6,752 | |
| | | TOTAL ACCOUNT | 18,845,409 | 0 | 0 | 13,689,381 | 13,689,381 | 0 | 0 | 3,535,868 | 3,535,868 | 46,440 | 1,573,720 | 1,620,160 | |
| | 303110 | Misc Intangible Plant--PC Software | | | | | | | | | | | | | |
| 99 | | Utility 0 | 850,349 | 0 | 0 | 850,349 | 850,349 | 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 | |
| 7 | | Utility 7 | 8,815,312 | 0 | 0 | 6,350,903 | 6,350,903 | 0 | 0 | 1,705,410 | 1,705,410 | 0 | 758,998 | 758,998 | |
| 8 | | Utility 8 | 613,376 | 0 | 0 | 0 | 0 | 0 | 0 | 423,107 | 423,107 | 0 | 190,269 | 190,269 | |
| | | TOTAL ACCOUNT | 10,289,626 | 0 | 0 | 7,201,252 | 7,201,252 | 0 | 0 | 2,139,106 | 2,139,106 | 0 | 949,267 | 949,267 | |
| | | TOTAL | 29,746,992 | 0 | 0 | 21,043,947 | 21,043,947 | 249,449 | 168,450 | 5,715,718 | 6,133,617 | 46,440 | 2,522,987 | 2,569,427 | |

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% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

| | |
|---|-------------------------|
| ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: C-AAM-12A |
|---|-------------------------|

| Ref/Basis | Account | Description | Total | Allocation To Electric | Allocation to Gas North | Allocation to Oregon |
|--|---------|--------------------|------------|---------------------------|----------------------------|-------------------------|
| Accum Amort--Intangible Plt (111X31, 111X32) | | | | | | |
| 99 | | Utility 0 | 710,682 | 710,682 | 0 | 0 |
| 99 | | Utility 1 | 4,731 | 0 | 4,731 | 0 |
| 99 | | Utility 2 - Oregon | 17,415 | 0 | 0 | 17,415 |
| 7 | | Utility 7 | 12,427,003 | 8,952,910 | 2,404,128 | 1,069,965 |
| 8 | | Utility 8 | 472,809 | 0 | 326,144 | 146,665 |
| | | Total | 13,632,640 | 9,663,592 | 2,735,003 | 1,234,045 |

Accum Amort--Leasehold Improvements (111X50, 111X60)

| | | | | | | |
|---|--|-----------|---------|--------|--------|-------|
| 7 | | Utility 7 | 95,382 | 68,717 | 18,453 | 8,212 |
| 9 | | Utility 9 | 8,332 | 6,583 | 1,749 | 0 |
| | | Total | 103,714 | 75,300 | 20,202 | 8,212 |

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% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

| | |
|---|-------------------------|
| GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE For Twelve Months Ended October 31, 2009 Average of Monthly Averages Basis | Report ID: G-CAM-12A |
|---|-------------------------|

| | | | ***** 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 | 3,535,868 | 3,535,868 | 0 | 2,341,134 | 2,341,134 | 0 | 1,194,734 | 1,194,734 |
| G-PLT | 303110 | Misc Intangible Plant - PC Software | 0 | 2,139,106 | 2,139,106 | 0 | 1,416,323 | 1,416,323 | 0 | 722,783 | 722,783 |
| | | | 0 | 5,674,974 | 5,674,974 | 0 | 3,757,457 | 3,757,457 | 0 | 1,917,517 | 1,917,517 |
| | | Percentage | | 100.000% | 100.000% | 0.000% | | | 0.000% | | |
| ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT: | | | | | | | | | | | |
| C-AAM | 111X31/X32 | Accumulated Amortization | | 2,735,003 | 2,735,003 | 0 | | | 0 | | |
| | 404X3X | Amortization Expense | | 1,090,413 | 1,090,413 | 0 | | | 0 | | |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | |
| 4 | 111X31/X32 | Accumulated Amortization | 0 | 2,735,003 | 2,735,003 | 0 | 1,810,873 | 1,810,873 | 0 | 924,130 | 924,130 |
| 4 | 404X3X | Amortization Expense | 0 | 1,090,413 | 1,090,413 | 0 | 721,973 | 721,973 | 0 | 368,440 | 368,440 |
| 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 October 31, 2009 Average of Monthly Averages Basis | Report ID: C-DTX-12A |
|---|-------------------------|

| Ref/Basis | Account | Description | Total | Electric | Gas North | Oregon Gas |
|---|---------|-------------|--------------------|-------------------|-------------------|-----------------|
| Deferred FIT - General Plant (For Report APL) | | | | | | |
| 7 | 282900 | Utility 7 | -10,706,015 | -7,713,041 | -2,071,186 | -921,788 |
| 9 | 282900 | Utility 9 | -1,605,056 | -1,268,058 | -336,998 | 0 |
| | | Total | <u>-12,311,071</u> | <u>-8,981,099</u> | <u>-2,408,184</u> | <u>-921,788</u> |

ALLOCATION RATIOS:

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