

GAS RATE OF RETURN For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	2,792,720	1,653,767	1,138,953
		Adjustments			
		Adjusted Gas Net Operating Income	2,792,720	1,653,767	1,138,953
G-APL		Gas Net Adjusted Rate Base	289,786,704	188,465,559	101,321,145
		RATE OF RETURN	0.964%	0.877%	1.124%

GAS ALLOCATION PERCENTAGES For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	3/1/2008	100.000%	70.930%	29.070%
		Number of Customers	11/30/2009	220,267	146,488	73,779
2		Percent		100.000%	66.505%	33.495%
	G-OPS	Direct Distribution Operating Expense		716,282	467,977	248,305
3		Percent		100.000%	65.334%	34.666%
		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	30,954,135	21,955,768	8,998,367	
	G-PLT	Distribution	406,754,230	261,905,367	144,848,863	
		Total Underground Storage/Dist Plant	437,708,365	283,861,135	153,847,230	
5		Percent	100.000%	64.852%	35.148%	
	Input	Actual Therms Purchased	11/30/2009	28,411,516	19,615,311	8,796,205
6		Percent		100.000%	69.040%	30.960%

GAS ALLOCATION PERCENTAGES For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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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 Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec/Gas North 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		41,936,948	38,956,355	2,980,593	0
	Direct O & M Accts 901 - 935		35,165,766	25,255,770	9,909,996	0
	Adjustments		0	0	0	0
	Total		77,102,714	64,212,125	12,890,589	0
	Percentage		100.000%	83.281%	16.719%	0.000%
	Direct Labor Accts 580 - 894		46,887,520	40,116,964	6,770,556	0
	Direct Labor Accts 901 - 935		3,494,232	3,094,527	399,705	0
	Total		50,381,752	43,211,491	7,170,261	0
	Percentage		100.000%	85.768%	14.232%	0.000%
	Number of Customers at 12/31/08		573,653	354,732	218,921	0
	Percentage		100.000%	61.837%	38.163%	0.000%
	Net Direct Plant		1,969,063,721	1,676,277,657	292,786,064	0
	Percentage		100.000%	85.131%	14.869%	0.000%
	Total Percentages		400.000%	316.017%	83.983%	0.000%
9	Average (CD AN/ID/WA)		100.000%	79.004%	20.996%	0.000%
			System	Washington	Idaho	
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		998,330	652,507	345,823	
	Percent		100.000%	65.360%	34.640%	
12	G-PLT Net Gas Plant		322,098,110	208,460,548	113,637,562	
	Percent		100.000%	64.720%	35.280%	
13	G-PLT Net Gas General Plant		25,403,038	16,651,912	8,751,126	
	Percent		100.000%	65.551%	34.449%	
14	G-SCM Net Allocated Schedule M's		-893,814	-574,670	-319,144	
	Percent		100.000%	64.294%	35.706%	
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	Washington	Idaho		
Input	Underground Storage		34,463,930			
Input	Distribution		250,850,463	140,104,069		
Input	General		2,959,052	2,642,344		
Input	TOTAL		288,273,445	142,746,413		

GAS OPERATING STATEMENT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	13,976,556	0	13,976,556	9,565,974	0	9,565,974	4,410,582	0	4,410,582
99	4812XX	Commercial - Firm & Interruptible	6,885,122	0	6,885,122	4,887,826	0	4,887,826	1,997,296	0	1,997,296
99	4813XX	Industrial-Firm	158,177	0	158,177	144,534	0	144,534	13,643	0	13,643
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	882,242	0	882,242	379,334	0	379,334	502,908	0	502,908
99	484000	Interdepartmental Revenue	38,131	0	38,131	33,412	0	33,412	4,719	0	4,719
TOTAL SALES TO ULTIMATE CUSTOMERS			21,940,228	0	21,940,228	15,011,080	0	15,011,080	6,929,148	0	6,929,148
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	7,826,728	0	7,826,728	5,403,573	0	5,403,573	2,423,155	0	2,423,155
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	2,558	0	2,558	1,297	0	1,297	1,261	0	1,261
99	489300	Transportation For Others	308,782	0	308,782	258,710	0	258,710	50,072	0	50,072
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	189	0	189	189	0	189	0	0	0
1	495000	Other Gas Revenues	737,544	0	737,544	518,805	0	518,805	218,739	0	218,739
TOTAL OTHER OPERATING REVENUES			8,875,801	0	8,875,801	6,182,574	0	6,182,574	2,693,227	0	2,693,227
TOTAL GAS REVENUES			30,816,029	0	30,816,029	21,193,654	0	21,193,654	9,622,375	0	9,622,375
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	19,963,562	0	19,963,562	13,862,726	0	13,862,726	6,100,836	0	6,100,836
6	808XXX	Net Natural Gas Storage Transactions	244,116	0	244,116	168,538	0	168,538	75,578	0	75,578
6	811000	Gas Used for Products Extraction	-81,540	0	-81,540	-56,295	0	-56,295	-25,245	0	-25,245
10	813000	Other Gas Expenses	0	109,752	109,752	0	73,777	73,777	0	35,975	35,975
TOTAL PRODUCTION EXPENSES			20,126,138	109,752	20,235,890	13,974,969	73,777	14,048,746	6,151,169	35,975	6,187,144
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	303	303	0	215	215	0	88	88
1	824000	Other Expenses	0	13,243	13,243	0	9,393	9,393	0	3,850	3,850
1	837000	Other Equipment	0	23,462	23,462	0	16,642	16,642	0	6,820	6,820
TOTAL UNDERGROUND STORAGE OP. EXP			0	37,008	37,008	0	26,250	26,250	0	10,758	10,758
G-ADP		Depreciation Expense	0	46,572	46,572	0	33,034	33,034	0	13,538	13,538
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	9,265	9,265	0	6,572	6,572	0	2,693	2,693
TOTAL UNDERGROUND STORAGE EXP			0	92,864	92,864	0	65,869	65,869	0	26,995	26,995

GAS OPERATING STATEMENT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	14,713	32,231	46,944	11,568	21,058	32,626	3,145	11,173	14,318
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	119,599	13,128	132,727	79,566	8,577	88,143	40,033	4,551	44,584
3	875000	Measuring & Reg Sta Exp-General	7,480	0	7,480	6,864	0	6,864	616	0	616
3	876000	Measuring & Reg Sta Exp-Industrial	394	0	394	274	0	274	120	0	120
3	877000	Measuring & Reg Sta Exp-City Gate	23,175	0	23,175	11,071	0	11,071	12,104	0	12,104
3	878000	Meter & House Regulator Expenses	13,548	0	13,548	544	0	544	13,004	0	13,004
3	879000	Customer Installation Expenses	133,029	6,664	139,693	76,349	4,354	80,703	56,680	2,310	58,990
3	880000	Other Expenses	91,298	44,551	135,849	69,558	29,107	98,665	21,740	15,444	37,184
3	881000	Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
3	885000	Supervision & Engineering	11,146	0	11,146	5,387	0	5,387	5,759	0	5,759
3	887000	Mains	121,127	151	121,278	77,789	99	77,888	43,338	52	43,390
3	889000	Measuring & Reg Sta Exp-General	15,603	0	15,603	6,054	0	6,054	9,549	0	9,549
3	890000	Measuring & Reg Sta Exp-Industrial	16,614	9,633	26,247	5,394	6,294	11,688	11,220	3,339	14,559
3	891000	Measuring & Reg Sta Exp-City Gate	8,126	0	8,126	1,775	0	1,775	6,351	0	6,351
3	892000	Services	81,148	2,181	83,329	64,587	1,425	66,012	16,561	756	17,317
3	893000	Meters & House Regulators	57,399	47,508	104,907	49,420	31,039	80,459	7,979	16,469	24,448
3	894000	Other Equipment	1,883	476	2,359	1,777	311	2,088	106	165	271
TOTAL DISTRIBUTION OPERATING EXP			716,282	156,523	872,805	467,977	102,264	570,241	248,305	54,259	302,564
G-ADP		Depreciation	792,900	5,204	798,104	513,636	3,593	517,229	279,264	1,611	280,875
G-OTX		Taxes Other Than FIT	1,270,497	0	1,270,497	1,149,958	0	1,149,958	120,539	0	120,539
TOTAL DISTRIBUTION EXPENSES			2,779,679	161,727	2,941,406	2,131,571	105,857	2,237,428	648,108	55,870	703,978
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	33,861	33,861	0	22,519	22,519	0	11,342	11,342
2	902000	Meter Reading Expenses	117,039	8,472	125,511	108,454	5,634	114,088	8,585	2,838	11,423
G-903	903XXX	Customer Records & Collection Expenses	77,774	346,270	424,044	57,179	230,167	287,346	20,595	116,103	136,698
2	904000	Uncollectible Accounts	0	161,928	161,928	0	107,690	107,690	0	54,238	54,238
2	905000	Misc Customer Accounts	0	19,656	19,656	0	13,072	13,072	0	6,584	6,584
TOTAL CUSTOMER ACCOUNTS EXPENSES			194,813	570,187	765,000	165,633	379,082	544,715	29,180	191,105	220,285
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	1,089,711	31,417	1,121,128	798,946	20,894	819,840	290,765	10,523	301,288
2	909000	Advertising	0	32	32	0	21	21	0	11	11
2	910000	Misc Customer Service & Info Exp	0	6,243	6,243	0	4,152	4,152	0	2,091	2,091
TOTAL CUSTOMER SERVICE & INFO EXP			1,089,711	37,692	1,127,403	798,946	25,067	824,013	290,765	12,625	303,390

GAS OPERATING STATEMENT		Report ID:
For Month Ended November 30, 2009		G-OPS-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	38,646	38,646	0	25,702	25,702	0	12,944	12,944
2	913000	Advertising	0	22,224	22,224	0	14,780	14,780	0	7,444	7,444
2	916000	Miscellaneous Sales Expenses	12,647	3,360	16,007	11,660	2,235	13,895	987	1,125	2,112
TOTAL SALES EXPENSES			12,647	64,230	76,877	11,660	42,717	54,377	987	21,513	22,500
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	2,972	423,208	426,180	339	280,210	280,549	2,633	142,998	145,631
4	921000	Office Supplies & Expenses	6	76,072	76,078	6	50,368	50,374	0	25,704	25,704
4	922000	Admin. Expenses Transferred - Credit	0	-4,127	-4,127	0	-2,733	-2,733	0	-1,394	-1,394
4	923000	Outside Services Employed	0	337,198	337,198	0	223,262	223,262	0	113,936	113,936
4	924000	Property Insurance Premium	0	32,070	32,070	0	21,234	21,234	0	10,836	10,836
4	925XXX	Injuries and Damages	0	77,882	77,882	0	51,566	51,566	0	26,316	26,316
4	926XXX	Employee Pensions and Benefits	4,998	9,227	14,225	4,998	6,109	11,107	0	3,118	3,118
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	74,418	20,387	94,805	56,599	13,498	70,097	17,819	6,889	24,708
4	930000	Miscellaneous General Expenses	3,453	33,669	37,122	3,303	22,293	25,596	150	11,376	11,526
4	931000	Rents	1,800	5,240	7,040	1,800	3,469	5,269	0	1,771	1,771
4	935000	Maintenance of General Plant	14,540	113,034	127,574	8,209	74,841	83,050	6,331	38,193	44,524
TOTAL ADMIN & GEN OPERATING EXP			102,187	1,123,860	1,226,047	75,254	744,117	819,371	26,933	379,743	406,676
G-ADP		Depreciation	63,215	90,439	153,654	42,364	59,880	102,244	20,851	30,559	51,410
4	404X50	Amortization - Leasehold Imp (1404.60)	0	166	166	0	110	110	0	56	56
G-CAM		Amortization - Intangible Plant--Software	0	103,532	103,532	0	68,550	68,550	0	34,982	34,982
99	404X30	Amortization - Intangible Distribution Plant	706	0	706	387	0	387	319	0	319
99	407X28	Amortization - Decoupling Revenue	-90	0	-90	-90	0	-90	0	0	0
99	407329	Decoupling Surcharge	64,100	0	64,100	64,100	0	64,100	0	0	0
G-OTX		Taxes Other than FIT	0	972	972	0	644	644	0	328	328
TOTAL ADMIN & GENERAL EXPENSES			230,118	1,318,969	1,549,087	182,015	873,301	1,055,316	48,103	445,668	493,771
TOTAL EXPENSES BEFORE FIT			24,433,106	2,355,421	26,788,527	17,264,794	1,565,670	18,830,464	7,168,312	789,751	7,958,063
NET OPERATING INCOME BEFORE FIT					4,027,502			2,363,190			1,664,312
G-FIT		FEDERAL INCOME TAX			-341,431			-376,143			34,712
G-FIT		DEFERRED FEDERAL INCOME TAX			1,580,322			1,088,118			492,204
G-DTE		AMORTIZED INVESTMENT TAX CREDIT			-4,109			-2,552			-1,557
GAS NET OPERATING INCOME					2,792,720			1,653,767			1,138,953

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.505%	33.495%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.334%	34.666%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	69.040%	30.960%
G-ALL	10	Actual Annual Throughput	100.000%	67.222%	32.778%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-804-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-4,056,726	0	-4,056,726	-2,806,038	0	-2,806,038	-1,250,688	0	-1,250,688
99	805120	Gas Expense - Rate Deferrals	-284,622	0	-284,622	-131,155	0	-131,155	-153,467	0	-153,467
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	20,911,583	0	20,911,583	14,437,542	0	14,437,542	6,474,041	0	6,474,041
1	804001	Pipeline Demand Costs	2,135,452	0	2,135,452	1,493,749	0	1,493,749	641,703	0	641,703
99	804010	Gas Costs - Fixed Hedge	-19,073	0	-19,073	-13,168	0	-13,168	-5,905	0	-5,905
99	804014	GTI Contributions	11,763	0	11,763	8,313	0	8,313	3,450	0	3,450
99	804017	Transaction Fees	7,626	0	7,626	5,265	0	5,265	2,361	0	2,361
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	545,338	0	545,338	376,501	0	376,501	168,837	0	168,837
6	804700	Off System Gas Purchases - Bookout	712,221	0	712,221	491,717	0	491,717	220,504	0	220,504
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			19,963,562	0	19,963,562	13,862,726	0	13,862,726	6,100,836	0	6,100,836

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	69.040%	30.960%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 12/30/2009

ALLOCATION OF ACCOUNT 903 For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-903-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	77,774	339,557	417,331	57,179	225,822	283,001	20,595	113,735	134,330
12	903920	Accts Rec Sold - Program Fees	0	6,713	6,713	0	4,345	4,345	0	2,368	2,368
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			77,774	346,270	424,044	57,179	230,167	287,346	20,595	116,103	136,698

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.505%	33.495%
G-ALL	12	Net Gas Plant	100.000%	64.720%	35.280%

ALLOCATION OF ACCOUNT 908 For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-908-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	5,474	31,417	36,891	5,474	20,894	26,368	0	10,523	10,523
99	908600	Customer Service & Info Expense	774,610	0	774,610	562,395	0	562,395	212,215	0	212,215
99	908610	Limited Income Tax Refund Program	17,159	0	17,159	17,159	0	17,159	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	260,976	0	260,976	190,855	0	190,855	70,121	0	70,121
99	908990	DSM Amortization	31,492	0	31,492	23,063	0	23,063	8,429	0	8,429
Total Account 908			1,089,711	31,417	1,121,128	798,946	20,894	819,840	290,765	10,523	301,288

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.505%	33.495%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	30,816,029	21,193,654	9,622,375	
G-OPS	Operating & Maintenance Expense	24,341,030	16,887,713	7,453,317	
G-OPS	Book Depreciation & Amortization	1,166,763	785,577	381,186	
G-OTX	Taxes Other than FIT	1,280,734	1,157,174	123,560	
	Net Operating Income Before FIT	4,027,502	2,363,190	1,664,312	
	Less: Monthly Interest Expense	830,837	552,204	278,633	
G-SCM	Add: Schedule M Additions	-2,392,848	-1,722,661	-670,187	
G-SCM	Less: Schedule M Deductions	1,779,334	1,163,020	616,314	
	Taxable Net Operating Income	-975,517	-1,074,695	99,178	
	Percent	35%	35%	35%	
	Total Federal Income Tax	-341,431	-376,143	34,712	
G-DTE	Deferred FIT	1,580,322	1,088,118	492,204	
99	411400 Amortized Investment Tax Credit	-4,109	-2,552	-1,557	
	Total FIT/Deferred FIT & ITC	1,234,782	709,423	525,359	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS	Report ID:
For Month Ended November 30, 2009	G-SCM-1A
Average of Monthly Averages Basis	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	856,821	245,932	1,102,753	556,387	165,180	721,567	300,434	80,752	381,186
12	997001	Contributions In Aid of Construction	0	41,390	41,390	0	26,788	26,788	0	14,602	14,602
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	-15,350	-15,350	0	-9,935	-9,935	0	-5,415	-5,415
4	997005	FAS106 Current Retiree Medical Accrual	0	7,405	7,405	0	4,903	4,903	0	2,502	2,502
6	997008	DSM Book Amortization	0	31,492	31,492	0	21,742	21,742	0	9,750	9,750
99	997010	Deferred Gas Credit and Refunds	-4,346,872	0	-4,346,872	-2,942,716	0	-2,942,716	-1,404,156	0	-1,404,156
4	997015	Airplane Lease Payments	0	5,169	5,169	0	3,422	3,422	0	1,747	1,747
12	997016	1992 Redemptions	0	26,328	26,328	0	17,039	17,039	0	9,289	9,289
4	997020	FAS87 Current Pension Accrual	0	282,821	282,821	0	187,259	187,259	0	95,562	95,562
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	61,626	0	61,626	61,626	0	61,626	0	0	0
12	997032	Interest Rate Swaps	0	27,987	27,987	0	18,113	18,113	0	9,874	9,874
99	997033	DSM Tariff Rider	-115,549	0	-115,549	-181,793	0	-181,793	66,244	0	66,244
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	260,976	0	260,976	190,855	0	190,855	70,121	0	70,121
4	997066	Miscellaneous Schedule M Additions	0	232,346	232,346	0	153,839	153,839	0	78,507	78,507
TOTAL SCHEDULE M ADDITIONS			-3,278,368	885,520	-2,392,848	-2,311,011	588,350	-1,722,661	-967,357	297,170	-670,187
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	1,773,887	1,773,887	0	1,159,413	1,159,413	0	614,474	614,474
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,607	3,607	0	1,840	1,840
TOTAL SCHEDULE M DEDUCTIONS			0	1,779,334	1,779,334	0	1,163,020	1,163,020	0	616,314	616,314

ALLOCATION RATIOS:

Account	Description	SYSTEM	WASHINGTON	IDAHO
G-ALL 1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL 2	Number of Customers	100.000%	66.505%	33.495%
G-ALL 3	Direct Distribution Operating Expense	100.000%	65.334%	34.666%
G-ALL 4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL 6	Actual Therms Purchased	100.000%	69.040%	30.960%
G-ALL 11	Book Depreciation	100.000%	65.360%	34.640%
G-ALL 12	Net Gas Plant	100.000%	64.720%	35.280%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-DTE-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	213,499	137,267	76,232
99	410100	Deferred Federal Income Tax Exp	1,527,635	1,062,316	465,319
		SUBTOTAL	<u>1,741,134</u>	<u>1,199,583</u>	<u>541,551</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-69,471	-44,666	-24,805
99	411100	Deferred Federal Income Tax Exp	-91,341	-66,799	-24,542
		SUBTOTAL	<u>-160,812</u>	<u>-111,465</u>	<u>-49,347</u>
		Total Deferred Federal Income Tax Expense	<u><u>1,580,322</u></u>	<u><u>1,088,118</u></u>	<u><u>492,204</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	64.294%	35.706%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.70%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.547%	6.600%
	Total Cost of Debt		3.516%	3.300%
	Total Weighted Cost		3.516%	3.300%
G-APL	Net Rate Base	289,786,704	188,465,559	101,321,145
	Interest Deduction for FIT Calculation	9,970,047	6,626,449	3,343,598
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-OTX-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408150	R&P Property Tax	0	9,265	9,265	0	6,572	6,572	0	2,693	2,693
		DISTRIBUTION									
99	408110	State Excise Tax	554,175	0	554,175	554,175	0	554,175	0	0	0
99	408120	Municipal Occupation & License Tax	646,365	0	646,365	528,344	0	528,344	118,021	0	118,021
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	76,751	0	76,751	67,439	0	67,439	9,312	0	9,312
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-6,794	0	-6,794	0	0	0	-6,794	0	-6,794
		TOTAL	1,270,497	0	1,270,497	1,149,958	0	1,149,958	120,539	0	120,539
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	972	972	0	644	644	0	328	328
		TOTAL TAXES OTHER THAN FIT	1,270,497	10,237	1,280,734	1,149,958	7,216	1,157,174	120,539	3,021	123,560
		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		9,265	34,463,930	11.955%	9,265	0	0.000%	0
G-ALL		Distribution	390,954,532		76,751	250,850,463	87.018%	67,439	140,104,069	98.149%	9,312
G-ALL		General	5,601,396		972	2,959,052	1.027%	796	2,642,344	1.851%	176
		TOTAL	431,019,858		86,988	288,273,445	100.000%	77,500	142,746,413	100.000%	9,488

ALLOCATION RATIOS:

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

GAS UTILITY PLANT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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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	4,347,249	4,347,249	0	2,878,357	2,878,357	0	1,468,892	1,468,892
4	303110	Misc Intangible Plant--PC Software	0	2,191,737	2,191,737	0	1,451,171	1,451,171	0	740,566	740,566
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	6,579,730	6,997,629	249,449	4,356,505	4,605,954	168,450	2,223,225	2,391,675
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	335,339	335,339	0	137,436	137,436
1	351XXX	Structures & Improvements	0	1,290,830	1,290,830	0	915,586	915,586	0	375,244	375,244
1	352XXX	Wells	0	14,512,968	14,512,968	0	10,294,048	10,294,048	0	4,218,920	4,218,920
1	353000	Lines	0	1,040,786	1,040,786	0	738,230	738,230	0	302,556	302,556
1	354000	Compressor Station Equipment	0	11,328,974	11,328,974	0	8,035,641	8,035,641	0	3,293,333	3,293,333
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	123,265	123,265	0	50,519	50,519
1	356000	Purification Equipment	0	407,617	407,617	0	289,123	289,123	0	118,494	118,494
1	357000	Other Equipment	0	1,726,401	1,726,401	0	1,224,536	1,224,536	0	501,865	501,865
TOTAL UNDERGROUND STORAGE PLANT			0	30,954,135	30,954,135	0	21,955,768	21,955,768	0	8,998,367	8,998,367
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	596,328	22,254	618,582	434,142	15,364	449,506	162,186	6,890	169,076
6	376000	Mains	201,254,163	2,512,521	203,766,684	127,587,107	1,734,644	129,321,751	73,667,056	777,877	74,444,933
6	378000	Measuring & Reg Station Equip-General	4,355,686	57,440	4,413,126	2,756,245	39,657	2,795,902	1,599,441	17,783	1,617,224
6	379000	Measuring & Reg Station Equip-City Gate	6,247,644	60,967	6,308,611	2,075,249	42,092	2,117,341	4,172,395	18,875	4,191,270
6	380000	Services	132,324,548	0	132,324,548	87,287,254	0	87,287,254	45,037,294	0	45,037,294
6	381000	Meters	56,575,065	0	56,575,065	37,872,594	0	37,872,594	18,702,471	0	18,702,471
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	2,598,411	0	2,598,411	1,999,621	0	1,999,621	598,790	0	598,790
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			404,101,048	2,653,182	406,754,230	260,073,610	1,831,757	261,905,367	144,027,438	821,425	144,848,863
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,794	729,985	1,397,779	575,994	483,330	1,059,324	91,800	246,655	338,455
4	390XXX	Structures & Improvements	2,209,357	7,527,456	9,736,813	1,284,080	4,984,004	6,268,084	925,277	2,543,452	3,468,729
4	391XXX	Office Furniture & Equipment	0	6,452,849	6,452,849	0	4,272,496	4,272,496	0	2,180,353	2,180,353
4	392XXX	Transportation Equipment	4,047,495	909,336	4,956,831	2,983,793	602,080	3,585,873	1,063,702	307,256	1,370,958
4	393000	Stores Equipment	157,516	172,233	329,749	112,782	114,037	226,819	44,734	58,196	102,930
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,617,276	3,072,370	998,393	1,070,815	2,069,208	456,701	546,461	1,003,162
4	395000	Laboratory Equipment	143,062	316,851	459,913	107,901	209,790	317,691	35,161	107,061	142,222
4	396XXX	Power Operated Equipment	3,608,528	603,109	4,211,637	2,738,527	399,324	3,137,851	870,001	203,785	1,073,786

GAS UTILITY PLANT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,613,707	3,702,802	5,316,509	472,181	2,451,662	2,923,843	1,141,526	1,251,140	2,392,666
4	398000	Miscellaneous Equipment	1,134	96,006	97,140	486	63,567	64,053	648	32,439	33,087
		TOTAL GENERAL PLANT	13,903,687	22,127,903	36,031,590	9,274,137	14,651,105	23,925,242	4,629,550	7,476,798	12,106,348
		TOTAL PLANT IN SERVICE	418,422,634	62,314,950	480,737,584	269,597,196	42,795,135	312,392,331	148,825,438	19,519,815	168,345,253
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,385,532	11,385,532	0	8,075,758	8,075,758	0	3,309,774	3,309,774
G-ADP	1119.X5	Distribution	132,359,538	868,648	133,228,186	85,741,664	599,715	86,341,379	46,617,874	268,933	46,886,807
G-ADP	1119.X6	General Plant - Non-Transportation	5,311,112	4,433,632	9,744,744	3,713,765	2,935,552	6,649,317	1,597,347	1,498,080	3,095,427
G-ADP	1119.X7	General Plant - Transportation	823,192	60,616	883,808	583,879	40,134	624,013	239,313	20,482	259,795
		TOTAL ACCUMULATED DEPRECIATION	138,493,842	16,748,428	155,242,270	90,039,308	11,651,159	101,690,467	48,454,534	5,097,269	53,551,803
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,308,191	3,308,191	0	2,190,386	2,190,386	0	1,117,805	1,117,805
99	111X30	Intangible Plant--Distribution Plant	67,732	0	67,732	36,840	0	36,840	30,892	0	30,892
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	21,281	21,281	0	14,090	14,090	0	7,191	7,191
		TOTAL ACCUMULATED AMORTIZATION	67,732	3,329,472	3,397,204	36,840	2,204,476	2,241,316	30,892	1,124,996	1,155,888
		NET GAS UTILITY PLANT	279,861,060	42,237,050	322,098,110	179,521,048	28,939,500	208,460,548	100,340,012	13,297,550	113,637,562

ALLOCATION RATIOS:

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

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-APL-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	279,861,060	42,237,050	322,098,110	179,521,048	28,939,500	208,460,548	100,340,012	13,297,550	113,637,562
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,588,876	-2,588,876	0	-1,675,521	-1,675,521	0	-913,355	-913,355
12	282900	Deferred F.I.T. - Plant In Service	0	-44,991,193	-44,991,193	0	-29,118,300	-29,118,300	0	-15,872,893	-15,872,893
12	190180	FAS 109 ITC	0	178,004	178,004	0	115,204	115,204	0	62,800	62,800
12	283850	Gas portion of Bond Redemptions	0	-731,982	-731,982	0	-473,739	-473,739	0	-258,243	-258,243
4	190850	Gain on Sale of General Office Bldg--GAS	0	48,629	48,629	0	32,198	32,198	0	16,431	16,431
99	190610	Contrib in Aid of Construction	673,540	0	673,540	474,180	0	474,180	199,360	0	199,360
		TOTAL ACCUM DEFERRED INCOME TAX	673,540	-48,085,418	-47,411,878	474,180	-31,120,158	-30,645,978	199,360	-16,965,260	-16,765,900
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	14,899,781	14,899,781	0	10,568,415	10,568,415	0	4,331,366	4,331,366
99	186710	DSM Programs	339,590	0	339,590	174,540	0	174,540	165,050	0	165,050
4	253850	Gain on Sale of General Office Building	0	-138,899	-138,899	0	-91,966	-91,966	0	-46,933	-46,933
		TOTAL OTHER ADJUSTMENTS	339,590	14,760,882	15,100,472	174,540	10,476,449	10,650,989	165,050	4,284,433	4,449,483
		NET RATE BASE	280,874,190	8,912,514	289,786,704	180,169,768	8,295,791	188,465,559	100,704,422	616,723	101,321,145

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%	64.720%	35.280%
G-ALL	13	Net Gas General Plant	100.000%	65.551%	34.449%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	30,954,135	30,954,135	0	21,955,768	21,955,768	0	8,998,367	8,998,367
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	335,339	335,339	0	137,436	137,436
		Depreciable Underground Storage Plant	0	30,481,360	30,481,360	0	21,620,429	21,620,429	0	8,860,931	8,860,931
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,385,532	11,385,532	0			0		
	403X80	Depreciation Expense - JP		46,572	46,572	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,385,532	11,385,532	0	8,075,758	8,075,758	0	3,309,774	3,309,774
1	403X80	Depreciation Expense - JP	0	46,572	46,572	0	33,034	33,034	0	13,538	13,538
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	404,101,048	2,653,182	406,754,230	260,073,610	1,831,757	261,905,367	144,027,438	821,425	144,848,863
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	404,016,078	2,653,182	406,669,260	260,013,310	1,831,757	261,845,067	144,002,768	821,425	144,824,193
		Percentage		0.652%	100.000%	64.357%			34.991%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		868,648	133,228,186	85,741,664			46,617,874		
	403X50	Depreciation Expense		5,204	798,104	513,636			279,264		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	132,359,538	868,648	133,228,186	85,741,664	599,715	86,341,379	46,617,874	268,933	46,886,807
6	403X50	Depreciation Expense	792,900	5,204	798,104	513,636	3,593	517,229	279,264	1,611	280,875
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	13,903,687	22,127,903	36,031,590	9,274,137	14,651,105	23,925,242	4,629,550	7,476,798	12,106,348
G-PLT	389XXX	Less: Land and Land Rights	667,794	729,985	1,397,779	575,994	483,330	1,059,324	91,800	246,655	338,455
G-PLT	392XXX	Less: Transportation	4,047,495	909,336	4,956,831	2,983,793	602,080	3,585,873	1,063,702	307,256	1,370,958
		Depreciable Non-Transport Genl Plant	9,188,398	20,488,582	29,676,980	5,714,350	13,565,695	19,280,045	3,474,048	6,922,887	10,396,935
		Percentage		69.039%	100.000%	19.255%			11.706%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accum Depr--Gas General Plant		4,433,632	6,421,924	1,236,541			751,750		
	108X06	Accum Depr--Gas General Plant - Direct	3,322,821		3,322,821	2,477,224			845,597		
	403X60	Depreciation Expense		89,999	130,360	25,101			15,260		
	403X60	Depreciation Expense (Direct)	20,894		20,894	15,818			5,076		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,311,112	4,433,632	9,744,744	3,713,765	2,935,552	6,649,317	1,597,347	1,498,080	3,095,427
4	403X60	Depreciation Expense	61,255	89,999	151,254	40,919	59,589	100,508	20,336	30,410	50,746
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,047,495	909,336	4,956,831	2,983,793	602,080	3,585,873	1,063,702	307,256	1,370,958
		Percentage		18.345%	100.000%	60.196%			21.459%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		60,616	330,422	198,901			70,905		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	553,386		553,386	384,978			168,408		
	403X70	Depreciation Expense		440	2,400	1,445			515		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	823,192	60,616	883,808	583,879	40,134	624,013	239,313	20,482	259,795
4	403X70	Depreciation Expense	1,960	440	2,400	1,445	291	1,736	515	149	664
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%			69.040%			30.960%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 12/30/2009

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X31 Mainframe Software	Utility 7	364,760	262,788	70,566	31,406
8		Utility 8	3,271	0	2,256	1,015
9		Utility 9	809	639	170	0
		TOTAL	<u>368,840</u>	<u>263,427</u>	<u>72,992</u>	<u>32,421</u>
7	404X32 PC Software	Utility 7	131,704	94,885	25,479	11,340
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
		TOTAL	<u>138,852</u>	<u>94,885</u>	<u>30,410</u>	<u>13,557</u>
7	404X50 Leasehold Improvements	Utility 7	859	619	166	74
		TOTAL	<u>859</u>	<u>619</u>	<u>166</u>	<u>74</u>
	TOTAL		<u>508,551</u>	<u>358,931</u>	<u>103,568</u>	<u>46,052</u>

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	511,372	368,413	98,930	44,029
8	Utility 8	11,163	0	7,700	3,463
9	Utility 9	57,993	45,817	12,176	0
9	Utility 9 - Washington	8,820	6,968	1,852	0
9	Utility 9 - Idaho	34,422	27,195	7,227	0
	Total	<u>623,770</u>	<u>448,393</u>	<u>127,885</u>	<u>47,492</u>
7	403X70 Utility 7	158	114	31	14
9	Utility 9	1,197	946	251	0
	Total	<u>1,355</u>	<u>1,060</u>	<u>282</u>	<u>14</u>

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total	
	389XXX	Land & Land Rights													
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0
99		Utility 2	479,713	0	0	0	0	0	0	0	0	479,713	0	0	479,713
7		Utility 7	3,487,374	0	0	2,512,444	2,512,444	0	0	674,667	674,667	0	300,263	0	300,263
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0	0
		TOTAL ACCOUNT	5,740,336	371,881	447,332	2,743,368	3,562,581	575,994	91,800	729,985	1,397,779	479,713	300,263	779,976	
	390XXX	Structures & Improvements													
99		Utility 0	2,439,285	479,788	1,309,707	649,790	2,439,285	0	0	0	0	0	0	0	0
99		Utility 1	938,218	0	0	0	0	938,218	0	0	0	938,218	0	0	0
99		Utility 2	3,528,579	0	0	0	0	0	0	0	0	3,528,579	0	0	3,528,579
7		Utility 7	34,793,070	0	0	25,066,319	25,066,319	0	0	6,731,067	6,731,067	0	2,995,683	0	2,995,683
9		Utility 9 - Wa	1,647,277	1,301,415	0	0	1,301,415	345,862	0	0	345,862	0	0	0	0
9		Utility 9 - Idaho	4,406,921	0	3,481,644	0	3,481,644	0	925,277	0	925,277	0	0	0	0
9		Utility 9 - Allocated	3,793,052	0	0	2,996,663	2,996,663	0	0	796,389	796,389	0	0	0	0
		TOTAL ACCOUNT	51,546,402	1,781,203	4,791,351	28,712,772	35,285,326	1,284,080	925,277	7,527,456	9,736,813	3,528,579	2,995,683	6,524,262	
	391XXX	Office Furniture & Equipment													
99		Utility 0	994,351	0	0	994,351	994,351	0	0	0	0	0	0	0	0
7		Utility 7	31,988,065	0	0	23,045,482	23,045,482	0	0	6,188,411	6,188,411	0	2,754,172	0	2,754,172
8		Utility 8	383,355	0	0	0	0	0	0	264,438	264,438	0	118,917	0	118,917
		TOTAL ACCOUNT	33,365,771	0	0	24,039,833	24,039,833	0	0	6,452,849	6,452,849	0	2,873,089	0	2,873,089
	392XXX	Transportation Equipment													
99		Utility 0	10,926,944	4,561,993	1,979,491	4,385,460	10,926,944	0	0	0	0	0	0	0	0
99		Utility 1	4,439,526	0	0	0	0	2,795,849	948,271	695,406	4,439,526	0	0	0	0
99		Utility 2	1,936,170	0	0	0	0	0	0	0	0	1,936,170	0	0	1,936,170
7		Utility 7	252,927	0	0	182,219	182,219	0	0	48,931	48,931	0	21,777	0	21,777
9		Utility 9 - Wa	895,141	707,197	0	0	707,197	187,944	0	0	187,944	0	0	0	0
9		Utility 9 - Idaho	549,774	0	434,343	0	434,343	0	115,431	0	115,431	0	0	0	0
9		Utility 9 - Allocated	785,857	0	0	620,858	620,858	0	0	164,999	164,999	0	0	0	0
		TOTAL ACCOUNT	19,786,339	5,269,190	2,413,834	5,188,537	12,871,561	2,983,793	1,063,702	909,336	4,956,831	1,936,170	21,777	1,957,947	

COMMON GENERAL PLANT		Report ID:												
For Month Ended November 30, 2009		C-GPL-1A	***** 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											
	393000	Stores Equipment												
99		Utility 0	336,882	10,739	14,745	311,398	336,882	0	0	0	0	0	0	
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		Utility 2	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
9		Utility 9 - Wa	135,791	107,280	0	0	107,280	28,511	0	0	28,511	0	0	
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	
9		Utility 9 - Allocated	820,315	0	0	648,082	648,082	0	0	172,233	172,233	0	0	
		TOTAL ACCOUNT	1,647,546	118,019	183,071	959,480	1,260,570	112,782	44,734	172,233	329,749	57,227	0	
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,451,170	1,287,102	432,867	1,731,201	3,451,170	0	0	0	0	0	0	
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	
99		Utility 2	963,281	0	0	0	0	0	0	0	963,281	0	963,281	
7		Utility 7	2,425,381	0	0	1,747,341	1,747,341	0	0	469,214	469,214	0	208,825	
8		Utility 8	953,636	0	0	0	0	0	0	657,818	657,818	0	295,818	
9		Utility 9 - Wa	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	
9		Utility 9 - Idaho	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	
9		Utility 9 - Allocated	307,373	0	0	242,837	242,837	0	0	64,536	64,536	0	0	
		TOTAL ACCOUNT	10,023,817	1,321,756	440,387	3,721,379	5,483,522	998,393	456,701	1,617,276	3,072,370	963,281	504,643	
	395000	Laboratory Equipment												
99		Utility 0	1,467,561	214,701	144,113	1,108,747	1,467,561	0	0	0	0	0	0	
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	
99		Utility 2	273,708	0	0	0	0	0	0	0	273,708	0	273,708	
7		Utility 7	355,663	0	0	256,234	256,234	0	0	68,807	68,807	0	30,623	
8		Utility 8	8,520	0	0	0	0	0	0	5,877	5,877	0	2,643	
9		Utility 9 - Wa	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	
9		Utility 9 - Idaho	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	
9		Utility 9 - Allocated	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	
		TOTAL ACCOUNT	2,740,067	230,147	149,044	1,593,990	1,973,181	107,901	35,161	316,851	459,913	273,708	33,266	
	396XXX	Power Operated Equipment												
99		Utility 0	23,142,521	11,563,217	6,113,582	5,465,722	23,142,521	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	
99		Utility 2	43,834	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	
9		Utility 9 - Wa	715,109	564,965	0	0	564,965	150,144	0	0	150,144	0	0	
9		Utility 9 - Idaho	509,473	0	402,504	0	402,504	0	106,969	0	106,969	0	0	
9		Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	
		TOTAL ACCOUNT	29,293,129	12,128,182	6,516,086	6,345,688	24,989,956	2,738,527	870,001	603,109	4,211,637	43,834	47,702	

COMMON GENERAL PLANT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
Ref/Basis	Account Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX Communication Equipment												
99	Utility 0	38,644,179	5,555,755	2,194,411	30,894,013	38,644,179	0	0	0	0	0	0	0
99	Utility 1	661,730	0	0	0	0	376,687	285,043	0	661,730	0	0	0
99	Utility 2	511,680	0	0	0	0	0	0	0	0	511,680	0	511,680
7	Utility 7	7,882,818	0	0	5,679,097	5,679,097	0	0	1,525,010	1,525,010	0	678,711	678,711
8	Utility 8	926,079	0	0	0	0	0	0	638,809	638,809	0	287,270	287,270
9	Utility 9 - Wa	454,820	359,326	0	0	359,326	95,494	0	0	95,494	0	0	0
9	Utility 9 - Idaho	4,079,267	0	3,222,784	0	3,222,784	0	856,483	0	856,483	0	0	0
9	Utility 9 - Allocated	7,329,885	0	0	5,790,902	5,790,902	0	0	1,538,983	1,538,983	0	0	0
	TOTAL ACCOUNT	60,490,458	5,915,081	5,417,195	42,364,012	53,696,288	472,181	1,141,526	3,702,802	5,316,509	511,680	965,981	1,477,661
	398000 Miscellaneous Equipment												
99	Utility 0	8,848	0	2,299	6,549	8,848	0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
9	Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0
9	Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0
9	Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
	TOTAL ACCOUNT	509,850	1,831	4,735	364,136	370,702	486	648	96,006	97,140	0	42,008	42,008
	TOTAL GENERAL PLANT	215,143,715	27,137,290	20,363,035	116,033,195	163,533,520	9,274,137	4,629,550	22,127,903	36,031,590	7,794,192	7,784,412	15,578,604

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 Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	39,659,410	39,659,410	0	0
99	108X06	Utility 1 - Allocated	629,261	0	629,261	0
99	108X06	Utility 1 - Washington	2,477,224	0	2,477,224	0
99	108X06	Utility 1 - Idaho	845,597	0	845,597	0
99	108X06	Utility 2	2,136,700	0	0	2,136,700
7	108X06	Utility 7	11,117,174	8,009,257	2,150,728	957,189
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-346,887	-249,911	-67,109	-29,867
8	108X06	Utility 8	842,721	0	581,309	261,412
9	108X06	Utility 9	14,896,814	11,769,079	3,127,735	0
Total			72,258,014	59,187,835	9,744,745	3,325,434
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,820,870	5,820,870	0	0
99	108X07	Utility 1 - Allocated	176,715	0	176,715	0
99	108X07	Utility 1 - Washington	384,978	0	384,978	0
99	108X07	Utility 1 - Idaho	168,408	0	168,408	0
99	108X07	Utility 2	920,495	0	0	920,495
7	108X07	Utility 7	30,029	21,634	5,809	2,585
9	108X07	Utility 9	704,409	556,511	147,898	0
Total			8,205,904	6,399,015	883,808	923,080

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 Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total	
	303000	Intangible Plant													
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0	0	0	0
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	716,165	0	0	716,165	716,165	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440	46,440
7		Utility 7	21,771,375	0	0	15,684,969	15,684,969	0	0	4,211,890	4,211,890	0	1,874,515	1,874,515	1,874,515
8		Utility 8	196,230	0	0	0	0	0	0	135,359	135,359	0	60,871	60,871	60,871
		TOTAL ACCOUNT	22,730,210	0	0	16,401,134	16,401,134	0	0	4,347,249	4,347,249	46,440	1,935,386	1,981,826	1,981,826
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0	0
7		Utility 7	9,157,687	0	0	6,597,564	6,597,564	0	0	1,771,646	1,771,646	0	788,477	788,477	788,477
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400	185,400
		TOTAL ACCOUNT	10,575,527	0	0	7,409,913	7,409,913	0	0	2,191,737	2,191,737	0	973,877	973,877	973,877
		TOTAL	33,917,694	0	0	23,964,361	23,964,361	249,449	168,450	6,579,730	6,997,629	46,440	2,909,263	2,955,703	2,955,703

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 Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X31, 111X32)						
99		Utility 0	819,280	819,280	0	0
99		Utility 1	5,763	0	5,763	0
99		Utility 2 - Oregon	22,446	0	0	22,446
7		Utility 7	15,254,526	10,989,971	2,951,141	1,313,415
8		Utility 8	509,259	0	351,287	157,972
		Total	16,611,274	11,809,251	3,308,191	1,493,833

Accum Amort--Leasehold Improvements (111X50, 111X60)						
7		Utility 7	100,963	72,738	19,532	8,693
9		Utility 9	8,332	6,583	1,749	0
		Total	109,295	79,321	21,281	8,693

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 Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	4,347,249	4,347,249	0	2,878,357	2,878,357	0	1,468,892	1,468,892
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,191,737	2,191,737	0	1,451,171	1,451,171	0	740,566	740,566
			0	6,538,986	6,538,986	0	4,329,528	4,329,528	0	2,209,458	2,209,458
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		3,308,191	3,308,191	0			0		
	404X3X	Amortization Expense		103,532	103,532	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	3,308,191	3,308,191	0	2,190,386	2,190,386	0	1,117,805	1,117,805
4	404X3X	Amortization Expense	0	103,532	103,532	0	68,550	68,550	0	34,982	34,982
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			66.211%			33.789%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended November 30, 2009 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - General Plant (For Report APL)				
7	282900	Utility 7	-11,634,963	-8,382,293	-2,250,900	-1,001,770
9	282900	Utility 9	-1,609,716	-1,271,740	-337,976	0
		Total	<u>-13,244,679</u>	<u>-9,654,033</u>	<u>-2,588,876</u>	<u>-1,001,770</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%