

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 2/18/2010

GAS RATE OF RETURN		Report ID:			
For Twelve Months Ended December 31, 2009		G-ROR-12E			
Ending Balance Basis					
Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	20,395,758	12,179,219	8,216,539
		Adjustments			
		Adjusted Gas Net Operating Income	20,395,758	12,179,219	8,216,539
G-APL		Gas Net Adjusted Rate Base	287,375,695	186,987,671	100,388,024
		RATE OF RETURN	7.097%	6.513%	8.185%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-ALL-12E
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
		Number of Customers	12/31/2009	220,748	146,742	74,006
2		Percent		100.000%	66.475%	33.525%
	G-OPS	Direct Distribution Operating Expense		9,340,501	6,294,471	3,046,030
3		Percent		100.000%	67.389%	32.611%
		Jurisdictional Four Factor Allocator - Direct Method				
		Allocation Rate Calculation - Updated	12/31/2009			
		Direct O & M				
		Amount: Accounts 798 - 894		5,078,715	3,398,255	1,680,460
		Amount: Accounts 901 - 935		2,578,531	2,014,387	564,144
		Total		7,657,246	5,412,642	2,244,604
		Percentage		100.000%	70.687%	29.313%
		Direct Labor				
		Amount: Accounts 798 - 894		4,261,786	2,896,217	1,365,569
		Amount: Accounts 901 - 935		1,454,597	1,185,466	269,131
		Total		5,716,383	4,081,683	1,634,700
		Percentage		100.000%	71.403%	28.597%
		Total Number of Customers		220,748	146,742	74,006
		Percentage		100.000%	66.475%	33.525%
		Total Direct Plant		289,695,007	183,112,299	106,582,708
		Percentage		100.000%	63.209%	36.791%
		Total Four Factor Allocators		400.000%	271.774%	128.226%
4		Percent		100.000%	67.943%	32.057%
		Underground Storage & Dist Plant				
				System	Washington	Idaho
	G-PLT	Underground Storage		30,546,364	21,367,182	9,179,182
	G-PLT	Distribution		412,313,108	266,056,513	146,256,595
		Total Underground Storage/Dist Plant		442,859,472	287,423,695	155,435,777
5		Percent		100.000%	64.902%	35.098%
	Input	Actual Therms Purchased	12/31/2009	268,036,805	188,117,868	79,918,937
6		Percent		100.000%	70.184%	29.816%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-ALL-12E
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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 OPERATING STATEMENT For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-OPS-12E
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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	187,088,279	0	187,088,279	131,455,965	0	131,455,965	55,632,314	0	55,632,314
99	4812XX	Commercial - Firm & Interruptible	102,232,910	0	102,232,910	73,400,952	0	73,400,952	28,831,958	0	28,831,958
99	4813XX	Industrial-Firm	4,920,481	0	4,920,481	3,203,892	0	3,203,892	1,716,589	0	1,716,589
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-11,461,899	0	-11,461,899	-8,326,112	0	-8,326,112	-3,135,787	0	-3,135,787
99	484000	Interdepartmental Revenue	494,829	0	494,829	443,649	0	443,649	51,180	0	51,180
TOTAL SALES TO ULTIMATE CUSTOMERS			283,274,600	0	283,274,600	200,178,346	0	200,178,346	83,096,254	0	83,096,254
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	114,437,688	0	114,437,688	78,622,435	0	78,622,435	35,815,253	0	35,815,253
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	36,816	0	36,816	20,363	0	20,363	16,453	0	16,453
99	489300	Transportation For Others	3,841,393	0	3,841,393	3,350,333	0	3,350,333	491,060	0	491,060
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	12,706	0	12,706	12,706	0	12,706	0	0	0
1	495000	Other Gas Revenues	7,775,296	85,043	7,860,339	5,369,848	59,488	5,429,336	2,405,448	25,555	2,431,003
TOTAL OTHER OPERATING REVENUES			126,103,899	85,043	126,188,942	87,375,685	59,488	87,435,173	38,728,214	25,555	38,753,769
TOTAL GAS REVENUES			409,378,499	85,043	409,463,542	287,554,031	59,488	287,613,519	121,824,468	25,555	121,850,023
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	288,223,739	0	288,223,739	201,949,150	0	201,949,150	86,274,589	0	86,274,589
6	808XXX	Net Natural Gas Storage Transactions	14,874,907	0	14,874,907	11,090,894	0	11,090,894	3,784,013	0	3,784,013
6	811000	Gas Used for Products Extraction	-540,439	0	-540,439	-370,557	0	-370,557	-169,882	0	-169,882
10	813000	Other Gas Expenses	0	1,203,645	1,203,645	0	802,314	802,314	0	401,331	401,331
TOTAL PRODUCTION EXPENSES			302,558,207	1,203,645	303,761,852	212,669,487	802,314	213,471,801	89,888,720	401,331	90,290,051
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	614	614	0	429	429	0	185	185
1	824000	Other Expenses	0	277,747	277,747	0	194,284	194,284	0	83,463	83,463
1	837000	Other Equipment	0	298,389	298,389	0	208,723	208,723	0	89,666	89,666
TOTAL UNDERGROUND STORAGE OP. EXP			0	576,750	576,750	0	403,436	403,436	0	173,314	173,314
G-ADP		Depreciation Expense	0	562,541	562,541	0	393,497	393,497	0	169,044	169,044
1	404X40	Amortization Expense	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	196,660	196,660	0	137,564	137,564	0	59,096	59,096
TOTAL UNDERGROUND STORAGE EXP			0	1,336,178	1,336,178	0	934,656	934,656	0	401,522	401,522

GAS OPERATING STATEMENT For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-OPS-12E
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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	217,317	430,293	647,610	151,139	289,970	441,109	66,178	140,323	206,501
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,839,048	127,592	1,966,640	1,262,080	85,983	1,348,063	576,968	41,609	618,577
3	875000	Measuring & Reg Sta Exp-General	104,542	0	104,542	54,067	0	54,067	50,475	0	50,475
3	876000	Measuring & Reg Sta Exp-Industrial	5,373	0	5,373	1,545	0	1,545	3,828	0	3,828
3	877000	Measuring & Reg Sta Exp-City Gate	204,197	0	204,197	80,242	0	80,242	123,955	0	123,955
3	878000	Meter & House Regulator Expenses	928,948	0	928,948	697,157	0	697,157	231,791	0	231,791
3	879000	Customer Installation Expenses	1,488,428	79,591	1,568,019	847,765	53,636	901,401	640,663	25,955	666,618
3	880000	Other Expenses	1,066,338	747,252	1,813,590	748,538	503,566	1,252,104	317,800	243,686	561,486
3	881000	Rents	60	16,851	16,911	60	11,356	11,416	0	5,495	5,495
MAINTENANCE											
3	885000	Supervision & Engineering	116,683	725	117,408	68,045	489	68,534	48,638	236	48,874
3	887000	Mains	1,464,584	1,962	1,466,546	1,067,564	1,322	1,068,886	397,020	640	397,660
3	889000	Measuring & Reg Sta Exp-General	198,899	0	198,899	122,747	0	122,747	76,152	0	76,152
3	890000	Measuring & Reg Sta Exp-Industrial	216,855	56,877	273,732	131,116	38,329	169,445	85,739	18,548	104,287
3	891000	Measuring & Reg Sta Exp-City Gate	60,597	0	60,597	30,467	0	30,467	30,130	0	30,130
3	892000	Services	754,200	68,855	823,055	464,284	46,401	510,685	289,916	22,454	312,370
3	893000	Meters & House Regulators	670,678	529,541	1,200,219	564,443	356,852	921,295	106,235	172,689	278,924
3	894000	Other Equipment	3,754	25,386	29,140	3,212	17,107	20,319	542	8,279	8,821
TOTAL DISTRIBUTION OPERATING EXP			9,340,501	2,084,925	11,425,426	6,294,471	1,405,011	7,699,482	3,046,030	679,914	3,725,944
G-ADP		Depreciation	9,335,769	60,512	9,396,281	6,059,662	42,470	6,102,132	3,276,107	18,042	3,294,149
G-OTX		Taxes Other Than FIT	19,117,155	0	19,117,155	16,788,340	0	16,788,340	2,328,815	0	2,328,815
TOTAL DISTRIBUTION EXPENSES			37,793,425	2,145,437	39,938,862	29,142,473	1,447,481	30,589,954	8,650,952	697,956	9,348,908
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	350,438	350,438	0	232,954	232,954	0	117,484	117,484
2	902000	Meter Reading Expenses	1,477,047	63,831	1,540,878	1,326,755	42,432	1,369,187	150,292	21,399	171,691
G-903	903XXX	Customer Records & Collection Expenses	989,380	3,711,155	4,700,535	730,014	2,465,767	3,195,781	259,366	1,245,388	1,504,754
2	904000	Uncollectible Accounts	0	1,688,512	1,688,512	0	1,122,438	1,122,438	0	566,074	566,074
2	905000	Misc Customer Accounts	0	151,122	151,122	0	100,458	100,458	0	50,664	50,664
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,466,427	5,965,058	8,431,485	2,056,769	3,964,049	6,020,818	409,658	2,001,009	2,410,667
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	9,425,716	328,921	9,754,637	7,331,112	218,650	7,549,762	2,094,604	110,271	2,204,875
2	909000	Advertising	0	1,823	1,823	0	1,212	1,212	0	611	611
2	910000	Misc Customer Service & Info Exp	0	90,480	90,480	0	60,147	60,147	0	30,333	30,333
TOTAL CUSTOMER SERVICE & INFO EXP			9,425,716	421,224	9,846,940	7,331,112	280,009	7,611,121	2,094,604	141,215	2,235,819

GAS OPERATING STATEMENT For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-OPS-12E
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	-74	441,300	441,226	0	293,354	293,354	-74	147,946	147,872
2	913000	Advertising	0	70,537	70,537	0	46,889	46,889	0	23,648	23,648
2	916000	Miscellaneous Sales Expenses	151,958	38,099	190,057	141,199	25,326	166,525	10,759	12,773	23,532
		TOTAL SALES EXPENSES	151,884	549,936	701,820	141,199	365,569	506,768	10,685	184,367	195,052
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	34,310	5,708,689	5,742,999	4,477	3,878,655	3,883,132	29,833	1,830,034	1,859,867
4	921000	Office Supplies & Expenses	30	1,015,446	1,015,476	14	689,924	689,938	16	325,522	325,538
4	922000	Admin. Expenses Transferred - Credit	0	-31,272	-31,272	0	-21,247	-21,247	0	-10,025	-10,025
4	923000	Outside Services Employed	0	2,968,558	2,968,558	0	2,016,927	2,016,927	0	951,631	951,631
4	924000	Property Insurance Premium	0	299,706	299,706	0	203,629	203,629	0	96,077	96,077
4	925XXX	Injuries and Damages	0	782,336	782,336	0	531,543	531,543	0	250,793	250,793
4	926XXX	Employee Pensions and Benefits	56,203	137,644	193,847	56,203	93,519	149,722	0	44,125	44,125
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	963,973	211,692	1,175,665	688,499	143,830	832,329	275,474	67,862	343,336
4	930000	Miscellaneous General Expenses	93,057	873,214	966,271	82,105	593,288	675,393	10,952	279,926	290,878
4	931000	Rents	19,592	73,710	93,302	18,841	50,081	68,922	751	23,629	24,380
4	935000	Maintenance of General Plant	235,503	1,449,338	1,684,841	139,598	984,724	1,124,322	95,905	464,614	560,519
		TOTAL ADMIN & GEN OPERATING EXP	1,402,668	13,489,061	14,891,729	989,737	9,164,873	10,154,610	412,931	4,324,188	4,737,119
G-ADP		Depreciation	720,827	1,085,994	1,806,821	484,268	737,857	1,222,125	236,559	348,137	584,696
4	404X50	Amortization - Leasehold Imp (1404.60)	0	1,993	1,993	0	1,354	1,354	0	639	639
G-CAM		Amortization - Intangible Plant--Software	0	1,137,475	1,137,475	0	772,835	772,835	0	364,640	364,640
99	404X30	Amortization - Intangible Distribution Plant	8,547	0	8,547	4,723	0	4,723	3,824	0	3,824
99	407X28	Amortization - Decoupling Revenue	-269,782	0	-269,782	-269,782	0	-269,782	0	0	0
99	407329	Decoupling Surcharge	710,086	0	710,086	710,086	0	710,086	0	0	0
G-OTX		Taxes Other than FIT	0	29,999	29,999	0	20,382	20,382	0	9,617	9,617
		TOTAL ADMIN & GENERAL EXPENSES	2,572,346	15,744,522	18,316,868	1,919,032	10,697,301	12,616,333	653,314	5,047,221	5,700,535
		TOTAL EXPENSES BEFORE FIT	354,968,005	27,366,000	382,334,005	253,260,072	18,491,379	271,751,451	101,707,933	8,874,621	110,582,554
		NET OPERATING INCOME BEFORE FIT			27,129,537			15,862,068			11,267,469
G-FIT		FEDERAL INCOME TAX			4,013,576			2,433,544			1,580,032
G-FIT		DEFERRED FEDERAL INCOME TAX			2,769,511			1,279,929			1,489,582
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-49,308			-30,624			-18,684
		GAS NET OPERATING INCOME			20,395,758			12,179,219			8,216,539

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.475%	33.525%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.389%	32.611%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.184%	29.816%
G-ALL	10	Actual Annual Throughput	100.000%	66.657%	33.343%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-804-12E
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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	-28,191,882	0	-28,191,882	-19,597,013	0	-19,597,013	-8,594,869	0	-8,594,869
99	805120	Gas Expense - Rate Deferrals	43,635,437	0	43,635,437	31,753,544	0	31,753,544	11,881,893	0	11,881,893
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	237,111,533	0	237,111,533	164,743,150	0	164,743,150	72,368,383	0	72,368,383
1	804001	Pipeline Demand Costs	23,239,726	0	23,239,726	16,442,033	0	16,442,033	6,797,693	0	6,797,693
99	804010	Gas Costs - Fixed Hedge	-87,841	0	-87,841	-53,417	0	-53,417	-34,424	0	-34,424
99	804014	GTI Contributions	105,773	0	105,773	71,791	0	71,791	33,982	0	33,982
99	804017	Transaction Fees	82,497	0	82,497	56,900	0	56,900	25,597	0	25,597
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	4,440,150	0	4,440,150	3,106,489	0	3,106,489	1,333,661	0	1,333,661
6	804700	Off System Gas Purchases - Bookout	7,888,346	0	7,888,346	5,425,673	0	5,425,673	2,462,673	0	2,462,673
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			288,223,739	0	288,223,739	201,949,150	0	201,949,150	86,274,589	0	86,274,589

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	70.184%	29.816%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 2/18/2010

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-903-12E
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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	989,380	3,633,656	4,623,036	730,014	2,415,473	3,145,487	259,366	1,218,183	1,477,549
12	903920	Accts Rec Sold - Program Fees	0	75,375	75,375	0	48,916	48,916	0	26,459	26,459
12	903930	Accts Rec Sold - Maturity Yield Fees	0	2,124	2,124	0	1,378	1,378	0	746	746
Total Account 903			989,380	3,711,155	4,700,535	730,014	2,465,767	3,195,781	259,366	1,245,388	1,504,754

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.475%	33.525%
G-ALL	12	Net Gas Plant	100.000%	64.897%	35.103%

ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended December 31, 2009
 Ending Balance Basis

Report ID:
 G-908-12E

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	12,346	328,921	341,267	12,346	218,650	230,996	0	110,271	110,271
99	908600	Customer Service & Info Expense	8,194,843	0	8,194,843	6,358,927	0	6,358,927	1,835,916	0	1,835,916
99	908610	Limited Income Tax Refund Program	234,393	0	234,393	234,393	0	234,393	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	575,325	0	575,325	417,781	0	417,781	157,544	0	157,544
99	908990	DSM Amortization	408,809	0	408,809	307,665	0	307,665	101,144	0	101,144
Total Account 908			9,425,716	328,921	9,754,637	7,331,112	218,650	7,549,762	2,094,604	110,271	2,204,875

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.475%	33.525%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Twelve Months Ended December 31, 2009 Ending Balance Basis		Report ID: G-FIT-12E			
Ref/Basis	Description		System	Washington	Idaho
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue		409,463,542	287,613,519	121,850,023
G-OPS	Operating & Maintenance Expense		349,636,002	245,868,036	103,767,966
G-OPS	Book Depreciation & Amortization		13,354,189	8,937,129	4,417,060
G-OTX	Taxes Other than FIT		19,343,814	16,946,286	2,397,528
	Net Operating Income Before FIT		27,129,537	15,862,068	11,267,469
	Less: Interest Expense		9,887,292	6,574,487	3,312,805
G-SCM	Add: Schedule M Additions		28,360,721	20,058,527	8,302,194
G-SCM	Less: Schedule M Deductions		34,135,606	22,393,126	11,742,480
	Taxable Net Operating Income		11,467,360	6,952,982	4,514,378
	Percent		35%	35%	35%
	Total Federal Income Tax		4,013,576	2,433,544	1,580,032
G-DTE	Deferred FIT		2,769,511	1,279,929	1,489,582
99	411400 Amortized Investment Tax Credit		-49,308	-30,624	-18,684
	Total FIT/Deferred FIT & ITC		6,733,779	3,682,849	3,050,930
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-SCM-12E
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Schedule M Additions:									
	G-OPS	Book Depreciation & Amortization (997000)	10,065,143	2,848,742	12,913,885	6,548,653	1,948,172	8,496,825	3,516,490	900,570	4,417,060
12	997001	Contributions In Aid of Construction	0	332,288	332,288	0	215,645	215,645	0	116,643	116,643
2	997002	Injuries and Damages	0	-64,321	-64,321	0	-42,757	-42,757	0	-21,564	-21,564
12	997003	Salvage	0	-205,520	-205,520	0	-133,376	-133,376	0	-72,144	-72,144
4	997005	FAS106 Current Retiree Medical Accrual	0	-108,595	-108,595	0	-73,783	-73,783	0	-34,812	-34,812
6	997008	DSM Book Amortization	0	408,809	408,809	0	286,919	286,919	0	121,890	121,890
99	997010	Deferred Gas Credit and Refunds	15,447,870	0	15,447,870	11,439,282	0	11,439,282	4,008,588	0	4,008,588
4	997015	Airplane Lease Payments	0	60,923	60,923	0	41,393	41,393	0	19,530	19,530
12	997016	1992 Redemptions	0	284,669	284,669	0	184,742	184,742	0	99,927	99,927
4	997020	FAS87 Current Pension Accrual	0	399,976	399,976	0	271,756	271,756	0	128,220	128,220
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	435,987	0	435,987	435,987	0	435,987	0	0	0
12	997032	Interest Rate Swaps	0	333,393	333,393	0	216,362	216,362	0	117,031	117,031
99	997033	DSM Tariff Rider	-1,895,960	0	-1,895,960	-1,304,865	0	-1,304,865	-591,095	0	-591,095
4	997033	DSM Tariff Rider	0	-27	-27	0	-18	-18	0	-9	-9
1	997055	Deferred Gas Exchange	0	-1,597,806	-1,597,806	0	-1,117,665	-1,117,665	0	-480,141	-480,141
99	997065	Amortization of Unbilled Revenue Add-Ins	575,325	0	575,325	417,781	0	417,781	157,544	0	157,544
4	997066	Miscellaneous Schedule M Additions	0	984,264	984,264	0	668,738	668,738	0	315,526	315,526
		TOTAL SCHEDULE M ADDITIONS	24,683,926	3,676,795	28,360,721	17,592,399	2,466,128	20,058,527	7,091,527	1,210,667	8,302,194
		Schedule M Deductions:									
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	34,070,242	34,070,242	0	22,348,716	22,348,716	0	11,721,526	11,721,526
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	44,410	44,410	0	20,954	20,954
		TOTAL SCHEDULE M DEDUCTIONS	0	34,135,606	34,135,606	0	22,393,126	22,393,126	0	11,742,480	11,742,480

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.475%	33.525%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.389%	32.611%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.184%	29.816%
G-ALL	11	Book Depreciation	100.000%	65.596%	34.404%
G-ALL	12	Net Gas Plant	100.000%	64.897%	35.103%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-DTE-12E
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	8,203,364	5,366,887	2,836,477
99	410100	Deferred Federal Income Tax Exp	-5,058,293	-3,826,770	-1,231,523
		SUBTOTAL	<u>3,145,071</u>	<u>1,540,117</u>	<u>1,604,954</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-174,197	-113,965	-60,232
99	411100	Deferred Federal Income Tax Exp	-201,363	-146,223	-55,140
		SUBTOTAL	<u>-375,560</u>	<u>-260,188</u>	<u>-115,372</u>
		Total Deferred Federal Income Tax Expense	<u><u>2,769,511</u></u>	<u><u>1,279,929</u></u>	<u><u>1,489,582</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.423%	34.577%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-INT-12E
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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	287,375,695	186,987,671	100,388,024
	Interest Deduction for FIT Calculation	9,887,292	6,574,487	3,312,805
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 Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-OTX-12E
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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	196,660	196,660	0	137,564	137,564	0	59,096	59,096
		DISTRIBUTION									
99	408110	State Excise Tax	7,886,533	0	7,886,533	7,886,533	0	7,886,533	0	0	0
99	408120	Municipal Occupation & License Tax	9,014,756	0	9,014,756	7,470,361	0	7,470,361	1,544,395	0	1,544,395
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	2,126,332	0	2,126,332	1,431,446	0	1,431,446	694,886	0	694,886
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	89,534	0	89,534	0	0	0	89,534	0	89,534
		TOTAL	19,117,155	0	19,117,155	16,788,340	0	16,788,340	2,328,815	0	2,328,815
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	29,999	29,999	0	20,382	20,382	0	9,617	9,617
		TOTAL TAXES OTHER THAN FIT	19,117,155	226,659	19,343,814	16,788,340	157,946	16,946,286	2,328,815	68,713	2,397,528

	TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2008	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL	Underground Storage	34,463,930		196,660	34,463,930	11.955%	196,660	0	0.000%	0
G-ALL	Distribution	390,954,532		2,126,332	250,850,463	87.018%	1,431,446	140,104,069	98.149%	694,886
G-ALL	General	5,601,396		29,999	2,959,052	1.027%	16,894	2,642,344	1.851%	13,105
	TOTAL	431,019,858		2,352,991	288,273,445	100.000%	1,645,000	142,746,413	100.000%	707,991

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%

GAS UTILITY PLANT	Report ID:
For Twelve Months Ended December 31, 2009	G-PLT-12E
Ending Balance Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	417,899	40,744	458,643	249,449	27,683	277,132	168,450	13,061	181,511
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	4,786,707	4,786,707	0	3,252,232	3,252,232	0	1,534,475	1,534,475
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,203,969	2,203,969	0	1,497,443	1,497,443	0	706,526	706,526
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	7,031,420	7,449,319	249,449	4,777,358	5,026,807	168,450	2,254,062	2,422,512
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
1	351XXX	Structures & Improvements	0	1,291,560	1,291,560	0	903,446	903,446	0	388,114	388,114
1	352XXX	Wells	0	14,513,808	14,513,808	0	10,152,409	10,152,409	0	4,361,399	4,361,399
1	353000	Lines	0	1,040,786	1,040,786	0	728,030	728,030	0	312,756	312,756
1	354000	Compressor Station Equipment	0	11,216,832	11,216,832	0	7,846,174	7,846,174	0	3,370,658	3,370,658
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	121,562	121,562	0	52,222	52,222
1	356000	Purification Equipment	0	407,617	407,617	0	285,128	285,128	0	122,489	122,489
1	357000	Other Equipment	0	1,429,202	1,429,202	0	999,727	999,727	0	429,475	429,475
TOTAL UNDERGROUND STORAGE PLANT			0	30,546,364	30,546,364	0	21,367,182	21,367,182	0	9,179,182	9,179,182
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	605,112	22,254	627,366	435,999	15,619	451,618	169,113	6,635	175,748
6	376000	Mains	205,631,088	2,512,521	208,143,609	131,164,145	1,763,388	132,927,533	74,466,943	749,133	75,216,076
6	378000	Measuring & Reg Station Equip-General	4,466,662	57,440	4,524,102	2,795,382	40,314	2,835,696	1,671,280	17,126	1,688,406
6	379000	Measuring & Reg Station Equip-City Gate	6,254,867	60,967	6,315,834	2,082,472	42,789	2,125,261	4,172,395	18,178	4,190,573
6	380000	Services	133,375,263	0	133,375,263	87,866,187	0	87,866,187	45,509,076	0	45,509,076
6	381000	Meters	56,579,320	0	56,579,320	37,789,199	0	37,789,199	18,790,121	0	18,790,121
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			409,659,926	2,653,182	412,313,108	264,194,403	1,862,110	266,056,513	145,465,523	791,072	146,256,595
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,794	845,122	1,512,916	575,994	574,201	1,150,195	91,800	270,921	362,721
4	390XXX	Structures & Improvements	2,218,167	8,713,811	10,931,978	1,287,392	5,920,425	7,207,817	930,775	2,793,386	3,724,161
4	391XXX	Office Furniture & Equipment	0	6,716,814	6,716,814	0	4,563,605	4,563,605	0	2,153,209	2,153,209
4	392XXX	Transportation Equipment	4,081,990	919,967	5,001,957	3,011,284	625,053	3,636,337	1,070,706	294,914	1,365,620
4	393000	Stores Equipment	160,201	188,677	348,878	115,467	128,193	243,660	44,734	60,484	105,218
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,701,490	3,156,584	998,393	1,156,043	2,154,436	456,701	545,447	1,002,148
4	395000	Laboratory Equipment	143,062	316,851	459,913	107,901	215,278	323,179	35,161	101,573	136,734
4	396XXX	Power Operated Equipment	3,610,359	603,109	4,213,468	2,738,527	409,770	3,148,297	871,832	193,339	1,065,171

GAS UTILITY PLANT For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-PLT-12E
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,597,846	3,777,791	5,375,637	465,178	2,566,745	3,031,923	1,132,668	1,211,046	2,343,714
4	398000	Miscellaneous Equipment	1,134	96,006	97,140	486	65,229	65,715	648	30,777	31,425
		TOTAL GENERAL PLANT	13,935,647	23,879,638	37,815,285	9,300,622	16,224,542	25,525,164	4,635,025	7,655,096	12,290,121
		TOTAL PLANT IN SERVICE	424,013,472	64,110,604	488,124,076	273,744,474	44,231,192	317,975,666	150,268,998	19,879,412	170,148,410
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	424,013,472	64,110,604	488,124,076	273,744,474	44,231,192	317,975,666	150,268,998	19,879,412	170,148,410
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,154,889	11,154,889	0	7,802,845	7,802,845	0	3,352,044	3,352,044
G-ADP	1119.X5	Distribution	133,272,951	863,841	134,136,792	86,504,817	606,278	87,111,095	46,768,134	257,563	47,025,697
G-ADP	1119.X6	General Plant - Non-Transportation	5,295,549	4,677,994	9,973,543	3,711,945	3,178,369	6,890,314	1,583,604	1,499,625	3,083,229
G-ADP	1119.X7	General Plant - Transportation	861,891	64,735	926,626	613,125	43,983	657,108	248,766	20,752	269,518
		TOTAL ACCUMULATED DEPRECIATION	139,430,391	16,761,459	156,191,850	90,829,887	11,631,475	102,461,362	48,600,504	5,129,984	53,730,488
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,473,111	3,473,111	0	2,359,736	2,359,736	0	1,113,375	1,113,375
99	111X30	Intangible Plant--Distribution Plant	68,867	0	68,867	37,497	0	37,497	31,370	0	31,370
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	21,530	21,530	0	14,628	14,628	0	6,902	6,902
		TOTAL ACCUMULATED AMORTIZATION	68,867	3,494,641	3,563,508	37,497	2,374,364	2,411,861	31,370	1,120,277	1,151,647
		NET GAS UTILITY PLANT	284,514,214	43,854,504	328,368,718	182,877,090	30,225,353	213,102,443	101,637,124	13,629,151	115,266,275

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.184%	29.816%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-APL-12E
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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	284,514,214	43,854,504	328,368,718	182,877,090	30,225,353	213,102,443	101,637,124	13,629,151	115,266,275
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,081,219	-3,081,219	0	-1,999,619	-1,999,619	0	-1,081,600	-1,081,600
12	282900	Deferred F.I.T. - Plant In Service	0	-48,279,819	-48,279,819	0	-31,332,154	-31,332,154	0	-16,947,665	-16,947,665
12	190180	FAS 109 ITC	0	174,684	174,684	0	113,365	113,365	0	61,319	61,319
12	283850	Gas portion of Bond Redemptions	0	-717,424	-717,424	0	-465,587	-465,587	0	-251,837	-251,837
4	190850	Gain on Sale of General Office Bldg--GAS	0	45,770	45,770	0	31,098	31,098	0	14,672	14,672
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-51,858,008	-51,858,008	0	-33,652,897	-33,652,897	0	-18,205,111	-18,205,111
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	10,703,361	10,703,361	0	7,487,001	7,487,001	0	3,216,360	3,216,360
99	186710	DSM Programs	292,352	0	292,352	139,945	0	139,945	152,407	0	152,407
4	253850	Gain on Sale of General Office Building	0	-130,728	-130,728	0	-88,821	-88,821	0	-41,907	-41,907
		TOTAL OTHER ADJUSTMENTS	292,352	10,572,633	10,864,985	139,945	7,398,180	7,538,125	152,407	3,174,453	3,326,860
		NET RATE BASE	284,806,566	2,569,129	287,375,695	183,017,035	3,970,636	186,987,671	101,789,531	-1,401,507	100,388,024

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	12	Net Gas Plant	100.000%	64.897%	35.103%
G-ALL	13	Net Gas General Plant	100.000%	66.794%	33.206%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-ADP-12E
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	30,546,364	30,546,364	0	21,367,182	21,367,182	0	9,179,182	9,179,182
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
		Depreciable Underground Storage Plant	0	30,073,589	30,073,589	0	21,036,476	21,036,476	0	9,037,113	9,037,113
		Percentage		100.000%	100.000%		0.000%			0.000%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,154,889	11,154,889	0			0		
	403X80	Depreciation Expense - JP		562,541	562,541	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,154,889	11,154,889	0	7,802,845	7,802,845	0	3,352,044	3,352,044
1	403X80	Depreciation Expense - JP	0	562,541	562,541	0	393,497	393,497	0	169,044	169,044
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	409,659,926	2,653,182	412,313,108	264,194,403	1,862,110	266,056,513	145,465,523	791,072	146,256,595
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	409,574,956	2,653,182	412,228,138	264,134,103	1,862,110	265,996,213	145,440,853	791,072	146,231,925
		Percentage		0.644%	100.000%		64.490%			34.866%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		863,841	134,136,792	86,504,817			46,768,134		
	403X50	Depreciation Expense		60,512	9,396,281	6,059,662			3,276,107		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	133,272,951	863,841	134,136,792	86,504,817	606,278	87,111,095	46,768,134	257,563	47,025,697
6	403X50	Depreciation Expense	9,335,769	60,512	9,396,281	6,059,662	42,470	6,102,132	3,276,107	18,042	3,294,149
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	13,935,647	23,879,638	37,815,285	9,300,622	16,224,542	25,525,164	4,635,025	7,655,096	12,290,121
G-PLT	389XXX	Less: Land and Land Rights	667,794	845,122	1,512,916	575,994	574,201	1,150,195	91,800	270,921	362,721
G-PLT	392XXX	Less: Transportation	4,081,990	919,967	5,001,957	3,011,284	625,053	3,636,337	1,070,706	294,914	1,365,620
		Depreciable Non-Transport Genl Plant	9,185,863	22,114,549	31,300,412	5,713,344	15,025,288	20,738,632	3,472,519	7,089,261	10,561,780
		Percentage		70.653%	100.000%		18.253%			11.094%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-ADP-12E
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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		4,677,994	6,621,083	1,208,546			734,543		
	108X06	Accum Depr--Gas General Plant - Direct	3,352,460		3,352,460	2,503,399			849,061		
	403X60	Depreciation Expense		1,080,804	1,529,736	279,223			169,709		
	403X60	Depreciation Expense (Direct)	248,868		248,868	188,058			60,810		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,295,549	4,677,994	9,973,543	3,711,945	3,178,369	6,890,314	1,583,604	1,499,625	3,083,229
4	403X60	Depreciation Expense	697,800	1,080,804	1,778,604	467,281	734,331	1,201,612	230,519	346,473	576,992
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,081,990	919,967	5,001,957	3,011,284	625,053	3,636,337	1,070,706	294,914	1,365,620
		Percentage		18.392%	100.000%	60.202%			21.406%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		64,735	351,972	211,894			75,343		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	574,654		574,654	401,231			173,423		
	403X70	Depreciation Expense		5,190	28,217	16,987			6,040		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	861,891	64,735	926,626	613,125	43,983	657,108	248,766	20,752	269,518
4	403X70	Depreciation Expense	23,027	5,190	28,217	16,987	3,526	20,513	6,040	1,664	7,704
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.950%			30.050%	
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	
G-ALL	6	Actual Therms Purchased		100.000%			70.184%			29.816%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: C-AMT-12E
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30	Communication Equipment	Utility 7	0	0	0
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	3,870,447	2,788,425	748,777
8			Utility 8	11,263	0	7,769
9			Utility 9	9,703	7,666	2,037
		TOTAL		3,891,413	2,796,091	758,583
7	404X32	PC Software	Utility 7	1,641,722	1,182,762	317,608
8			Utility 8	85,773	0	59,166
9			Utility 9	0	0	0
		TOTAL		1,727,495	1,182,762	376,774
7	404X50	Leasehold Improvements	Utility 7	10,303	7,423	1,993
		TOTAL		10,303	7,423	1,993
		TOTAL		5,629,211	3,986,276	1,137,350

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 December 31, 2009 Ending Balance Basis	Report ID: C-DEP-12E
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	6,164,693	4,441,291	1,192,622	530,780
8	Utility 8	131,459	0	90,680	40,779
9	Utility 9	685,836	541,838	143,998	0
9	Utility 9 - Washington	104,194	82,317	21,877	0
9	Utility 9 - Idaho	401,187	316,954	84,233	0
	Total	<u>7,487,369</u>	<u>5,382,400</u>	<u>1,533,410</u>	<u>571,559</u>
7	403X70 Utility 7	1,960	1,412	379	169
9	Utility 9	14,364	11,348	3,016	0
	Total	<u>16,324</u>	<u>12,760</u>	<u>3,395</u>	<u>169</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 December 31, 2009 Ending Balance Basis	Report ID: C-GPL-12E
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
Ref/Basis	Account Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX Land & Land Rights												
99	Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99	Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	Utility 2	479,713	0	0	0	0	0	0	0	0	479,713	0	479,713
7	Utility 7	4,082,519	0	0	2,941,210	2,941,210	0	0	789,804	789,804	0	351,505	351,505
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	6,335,481	371,881	447,332	3,172,134	3,991,347	575,994	91,800	845,122	1,512,916	479,713	351,505	831,218
	390XXX Structures & Improvements												
99	Utility 0	3,432,419	510,414	1,351,622	1,570,383	3,432,419	0	0	0	0	0	0	0
99	Utility 1	939,860	0	0	0	0	939,860	0	0	939,860	0	0	0
99	Utility 2	3,457,745	0	0	0	0	0	0	0	0	3,457,745	0	3,457,745
7	Utility 7	39,942,442	0	0	28,776,133	28,776,133	0	0	7,727,265	7,727,265	0	3,439,044	3,439,044
9	Utility 9 - Wa	1,655,230	1,307,698	0	0	1,307,698	347,532	0	0	347,532	0	0	0
9	Utility 9 - Idaho	4,433,104	0	3,502,329	0	3,502,329	0	930,775	0	930,775	0	0	0
9	Utility 9 - Allocated	4,698,735	0	0	3,712,189	3,712,189	0	0	986,546	986,546	0	0	0
	TOTAL ACCOUNT	58,559,535	1,818,112	4,853,951	34,058,705	40,730,768	1,287,392	930,775	8,713,811	10,931,978	3,457,745	3,439,044	6,896,789
	391XXX Office Furniture & Equipment												
99	Utility 0	1,163,669	0	0	1,163,669	1,163,669	0	0	0	0	0	0	0
7	Utility 7	33,342,183	0	0	24,021,042	24,021,042	0	0	6,450,379	6,450,379	0	2,870,762	2,870,762
8	Utility 8	386,250	0	0	0	0	0	0	266,435	266,435	0	119,815	119,815
	TOTAL ACCOUNT	34,892,102	0	0	25,184,711	25,184,711	0	0	6,716,814	6,716,814	0	2,990,577	2,990,577
	392XXX Transportation Equipment												
99	Utility 0	11,406,206	4,814,668	2,068,674	4,522,864	11,406,206	0	0	0	0	0	0	0
99	Utility 1	4,470,368	0	0	0	0	2,819,687	955,275	695,406	4,470,368	0	0	0
99	Utility 2	1,961,382	0	0	0	0	0	0	0	0	1,961,382	0	1,961,382
7	Utility 7	305,531	0	0	220,117	220,117	0	0	59,108	59,108	0	26,306	26,306
9	Utility 9 - Wa	912,540	720,943	0	0	720,943	191,597	0	0	191,597	0	0	0
9	Utility 9 - Idaho	549,774	0	434,343	0	434,343	0	115,431	0	115,431	0	0	0
9	Utility 9 - Allocated	788,020	0	0	622,567	622,567	0	0	165,453	165,453	0	0	0
	TOTAL ACCOUNT	20,393,821	5,535,611	2,503,017	5,365,548	13,404,176	3,011,284	1,070,706	919,967	5,001,957	1,961,382	26,306	1,987,688

COMMON GENERAL PLANT For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: C-GPL-12E
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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
	393000	Stores Equipment												
99		Utility 0	383,459	10,739	14,745	357,975	383,459	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	148,583	117,387	0	0	117,387	31,196	0	0	31,196	0	0	0
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0
9		Utility 9 - Allocated	898,632	0	0	709,955	709,955	0	0	188,677	188,677	0	0	0
		TOTAL ACCOUNT	1,785,232	128,126	183,071	1,067,930	1,379,127	115,467	44,734	188,677	348,878	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,455,054	1,287,102	432,867	1,735,085	3,455,054	0	0	0	0	0	0	0
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 2	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281
7		Utility 7	2,730,322	0	0	1,967,033	1,967,033	0	0	528,208	528,208	0	235,081	235,081
8		Utility 8	990,197	0	0	0	0	0	0	683,038	683,038	0	307,159	307,159
9		Utility 9 - Wa	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	0
9		Utility 9 - Idaho	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	0
9		Utility 9 - Allocated	307,373	0	0	242,837	242,837	0	0	64,536	64,536	0	0	0
		TOTAL ACCOUNT	10,369,203	1,321,756	440,387	3,944,955	5,707,098	998,393	456,701	1,701,490	3,156,584	963,281	542,240	1,505,521
	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	0
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7		Utility 7	355,663	0	0	256,234	256,234	0	0	68,807	68,807	0	30,623	30,623
8		Utility 8	8,520	0	0	0	0	0	0	5,877	5,877	0	2,643	2,643
9		Utility 9 - Wa	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	0
9		Utility 9 - Idaho	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	0
9		Utility 9 - Allocated	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	0
		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	306,974
	396XXX	Power Operated Equipment												
99		Utility 0	25,194,581	12,213,744	6,763,610	6,217,227	25,194,581	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
9		Utility 9 - Wa	715,109	564,965	0	0	564,965	150,144	0	0	150,144	0	0	0
9		Utility 9 - Idaho	518,194	0	409,394	0	409,394	0	108,800	0	108,800	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	0
		TOTAL ACCOUNT	31,353,910	12,778,709	7,173,004	7,097,193	27,048,906	2,738,527	871,832	603,109	4,213,468	43,834	47,702	91,536

COMMON GENERAL PLANT For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: C-GPL-12E
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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	39,099,710	5,558,979	2,202,342	31,338,389	39,099,710	0	0	0	0	0	0	0
99		Utility 1	647,553	0	0	0	0	369,684	277,869	0	647,553	0	0	0
99		Utility 2	525,661	0	0	0	0	0	0	0	0	525,661	0	525,661
7		Utility 7	8,270,437	0	0	5,958,354	5,958,354	0	0	1,599,999	1,599,999	0	712,085	712,085
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	4,071,249	0	3,216,450	0	3,216,450	0	854,799	0	854,799	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	61,325,394	5,918,305	5,418,792	43,087,645	54,424,742	465,178	1,132,668	3,777,791	5,375,637	525,661	999,355	1,525,016
	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	228,264,595	28,104,478	21,173,333	124,936,947	174,214,758	9,300,622	4,635,025	23,879,638	37,815,285	7,762,551	8,472,003	16,234,554

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 December 31, 2009 Ending Balance Basis	Report ID: C-ADP-12E
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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	39,780,352	39,780,352	0	0
99	108X06	Utility 1 - Allocated	633,626	0	633,626	0
99	108X06	Utility 1 - Washington	2,503,399	0	2,503,399	0
99	108X06	Utility 1 - Idaho	849,061	0	849,061	0
99	108X06	Utility 2	2,319,291	0	0	2,319,291
7	108X06	Utility 7	11,898,141	8,571,897	2,301,814	1,024,430
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-347,706	-250,501	-67,267	-29,937
8	108X06	Utility 8	859,591	0	592,946	266,645
9	108X06	Utility 9	15,050,314	11,890,350	3,159,964	0
Total			73,546,069	59,992,098	9,973,543	3,580,429

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,854,218	5,854,218	0	0
99	108X07	Utility 1 - Allocated	195,359	0	195,359	0
99	108X07	Utility 1 - Washington	401,231	0	401,231	0
99	108X07	Utility 1 - Idaho	173,423	0	173,423	0
99	108X07	Utility 2	967,550	0	0	967,550
7	108X07	Utility 7	30,513	21,983	5,903	2,627
9	108X07	Utility 9	717,804	567,094	150,710	0
Total			8,340,098	6,443,295	926,626	970,177

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 For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: C-IPL-12E
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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
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0	0
		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	777,820	0	0	777,820	777,820	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	23,964,104	0	0	17,264,699	17,264,699	0	0	4,636,096	4,636,096	0	2,063,309	2,063,309	2,063,309
8		Utility 8	218,340	0	0	0	0	0	0	150,611	150,611	0	67,729	67,729	67,729
		TOTAL ACCOUNT	25,006,704	0	0	18,042,519	18,042,519	0	0	4,786,707	4,786,707	46,440	2,131,038	2,177,478	2,177,478
	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	9,220,914	0	0	6,643,115	6,643,115	0	0	1,783,878	1,783,878	0	793,921	793,921	793,921
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400	185,400
		TOTAL ACCOUNT	10,638,754	0	0	7,455,464	7,455,464	0	0	2,203,969	2,203,969	0	979,321	979,321	979,321
		TOTAL	36,257,415	0	0	25,651,297	25,651,297	249,449	168,450	7,031,420	7,449,319	46,440	3,110,359	3,156,799	3,156,799

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 December 31, 2009 Ending Balance Basis	Report ID: C-AAM-12E
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X30, 111X31, 111X32)						
99		Utility 0	854,087	854,087	0	0
99		Utility 1	5,958	0	5,958	0
99		Utility 2 - Oregon	23,607	0	0	23,607
7		Utility 7	16,028,344	11,547,460	3,100,843	1,380,040
8		Utility 8	525,255	0	362,321	162,934
9		Utility 9	19,001	15,012	3,989	0
		Total	17,456,252	12,416,559	3,473,111	1,566,581
Accum Amort--Leasehold Improvements (111X50, 111X60)						
7		Utility 7	102,251	73,666	19,781	8,804
9		Utility 9	8,332	6,583	1,749	0
		Total	110,583	80,249	21,530	8,804

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 For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: G-CAM-12E
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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	303000	Misc Intangible Plant									
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	4,786,707	4,786,707	0	3,252,232	3,252,232	0	1,534,475	1,534,475
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,203,969	2,203,969	0	1,497,443	1,497,443	0	706,526	706,526
			0	6,990,676	6,990,676	0	4,749,675	4,749,675	0	2,241,001	2,241,001
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,473,111	3,473,111	0			0		
	404	Amortization Expense (404X30, X31, X32)		1,137,475	1,137,475	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,473,111	3,473,111	0	2,359,736	2,359,736	0	1,113,375	1,113,375
4	404	Amortization Expense (404X30, X31, X32)	0	1,137,475	1,137,475	0	772,835	772,835	0	364,640	364,640
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended December 31, 2009 Ending Balance Basis	Report ID: C-DTX-12E
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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	-14,099,780	-10,158,046	-2,727,743	-1,213,991
9	282900	Utility 9	-1,683,538	-1,330,062	-353,476	0
		Total	<u>-15,783,318</u>	<u>-11,488,108</u>	<u>-3,081,219</u>	<u>-1,213,991</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%