

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 4/8/2010

GAS RATE OF RETURN For Month Ended February 28, 2010 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	2,787,970	1,846,147	941,823
		Adjustments			
		Adjusted Gas Net Operating Income	2,787,970	1,846,147	941,823
G-APL		Gas Net Adjusted Rate Base	282,804,016	183,846,784	98,957,232
		RATE OF RETURN	0.986%	1.004%	0.952%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Month Ended February 28, 2010		G-ALL-1A				
Average of Monthly Averages Basis						
Basis	Ref	Description		System	Washington	Idaho
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
		Number of Customers	2/28/2010	220,902	146,890	74,012
2		Percent		100.000%	66.496%	33.504%
	G-OPS	Direct Distribution Operating Expense		649,290	403,230	246,060
3		Percent		100.000%	62.103%	37.897%
		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		30,574,835	21,387,097	9,187,738
	G-PLT	Distribution		413,379,745	266,775,855	146,603,890
		Total Underground Storage/Dist Plant		443,954,580	288,162,952	155,791,628
5		Percent		100.000%	64.908%	35.092%
	Input	Actual Therms Purchased	2/28/2010	27,785,726	19,944,594	7,841,132
6		Percent		100.000%	71.780%	28.220%

GAS ALLOCATION PERCENTAGES For Month Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec/Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		51,081,946	45,988,228	3,116,832	1,976,886
	Direct O & M Accts 901 - 935		51,945,284	35,419,000	12,684,856	3,841,428
	Direct O & M Accts 901 - 905 Utility 9 Only		3,516,695	2,172,122	1,344,573	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>106,543,925</b>	<b>83,579,350</b>	<b>17,146,261</b>	<b>5,818,314</b>
	Percentage		100.000%	78.446%	16.093%	5.461%
	Direct Labor Accts 500 - 894		55,092,383	43,337,007	8,181,894	3,573,482
	Direct Labor Accts 901 - 935		5,731,661	4,212,733	361,664	1,157,264
	Direct O & M Accts 901 - 905 Utility 9 Only		3,029,709	1,871,330	1,158,379	XXXXXX
	<b>Total</b>		<b>63,853,753</b>	<b>49,421,070</b>	<b>9,701,937</b>	<b>4,730,746</b>
	Percentage		100.000%	77.397%	15.194%	7.409%
	Number of Customers at 12/31/09		672,970	356,620	220,748	95,602
	Percentage		100.000%	52.992%	32.802%	14.206%
	Net Direct Plant		2,269,179,267	1,813,979,169	309,908,801	145,291,297
	Percentage		100.000%	79.940%	13.657%	6.403%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>288.775%</b>	<b>77.746%</b>	<b>33.479%</b>
	Average (CD AA)		100.000%	72.193%	19.437%	8.370%

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Input	Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		5,093,718	0	3,116,832	1,976,886
	Direct O & M Accts 901 - 935		16,526,284	0	12,684,856	3,841,428
	Direct O & M Accts 901 - 905 Utility 9 Only		1,344,573	0	1,344,573	XXXXXX
	<b>Total</b>		<b>22,964,575</b>	<b>0</b>	<b>17,146,261</b>	<b>5,818,314</b>
	Percentage		100.000%	0.000%	74.664%	25.336%
	Direct Labor Accts 580 - 894		11,755,376	0	8,181,894	3,573,482
	Direct Labor Accts 901 - 935		1,518,928	0	361,664	1,157,264
	Direct O & M Accts 901 - 905 Utility 9 Only		1,158,379	0	1,158,379	XXXXXX
	<b>Total</b>		<b>14,432,683</b>	<b>0</b>	<b>9,701,937</b>	<b>4,730,746</b>
	Percentage		100.000%	0.000%	67.222%	32.778%
	Number of Customers at 12/31/09		316,350	0	220,748	95,602
	Percentage		100.000%	0.000%	69.780%	30.220%
	Net Direct Plant		450,456,474	0	305,689,899	144,766,575
	Percentage		100.000%	0.000%	67.862%	32.138%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>279.528%</b>	<b>120.472%</b>
	Average (GD AA)		100.000%	0.000%	69.882%	30.118%

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GAS ALLOCATION PERCENTAGES For Month Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input		1/1/2010	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor			49,105,060	45,988,228	3,116,832	0
Direct O & M Accts 580 - 894			48,103,856	35,419,000	12,684,856	0
Adjustments			0	0	0	0
Total			97,208,916	81,407,228	15,801,688	0
Percentage			100.000%	83.745%	16.255%	0.000%
Direct Labor Accts 580 - 894			51,518,901	43,337,007	8,181,894	0
Direct Labor Accts 901 - 935			4,574,397	4,212,733	361,664	0
Total			56,093,298	47,549,740	8,543,558	0
Percentage			100.000%	84.769%	15.231%	0.000%
Number of Customers at 12/31/09			577,368	356,620	220,748	0
Percentage			100.000%	61.766%	38.234%	0.000%
Net Direct Plant			2,108,415,405	1,802,725,506	305,689,899	0
Percentage			100.000%	85.501%	14.499%	0.000%
Total Percentages			400.000%	315.781%	84.219%	0.000%
9 Average (CD AN/ID/WA)			100.000%	78.945%	21.055%	0.000%
Actual Annual Throughput		12/31/2009	System	Washington	Idaho	
Percent			379,742,240	253,123,000	126,619,240	
			100.000%	66.657%	33.343%	
11 G-OPS Book Depreciation			1,019,031	668,483	350,548	
Percent			100.000%	65.600%	34.400%	
12 G-PLT Net Gas Plant			328,506,551	213,234,938	115,271,613	
Percent			100.000%	64.910%	35.090%	
13 G-PLT Net Gas General Plant			27,164,117	18,167,463	8,996,654	
Percent			100.000%	66.880%	33.120%	
14 G-SCM Net Allocated Schedule M's			-1,167,792	-747,833	-419,959	
Percent			100.000%	64.038%	35.962%	
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)						
		12/31/2009	Washington	Idaho		
Input Underground Storage			33,491,805			
Input Distribution			266,845,782	145,465,343		
Input General			3,550,811	2,692,487		
Input TOTAL			303,888,398	148,157,830		

GAS OPERATING STATEMENT		Report ID:
For Month Ended February 28, 2010		G-OPS-1A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	17,059,339	0	17,059,339	11,704,625	0	11,704,625	5,354,714	0	5,354,714
99	4812XX	Commercial - Firm & Interruptible	8,599,702	0	8,599,702	6,074,525	0	6,074,525	2,525,177	0	2,525,177
99	4813XX	Industrial-Firm	332,356	0	332,356	213,163	0	213,163	119,193	0	119,193
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-3,490,439	0	-3,490,439	-2,091,854	0	-2,091,854	-1,398,585	0	-1,398,585
99	484000	Interdepartmental Revenue	41,474	0	41,474	36,762	0	36,762	4,712	0	4,712
TOTAL SALES TO ULTIMATE CUSTOMERS			22,542,432	0	22,542,432	15,937,221	0	15,937,221	6,605,211	0	6,605,211
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	17,930,244	0	17,930,244	12,869,643	0	12,869,643	5,060,601	0	5,060,601
99	488000	Miscellaneous Service Revenues	2,576	0	2,576	1,596	0	1,596	980	0	980
99	489300	Transportation For Others	331,122	0	331,122	291,533	0	291,533	39,589	0	39,589
99	493000	Rent from Gas Property	-2,321	0	-2,321	-2,321	0	-2,321	0	0	0
1	495000	Other Gas Revenues	711,027	845	711,872	511,620	591	512,211	199,407	254	199,661
TOTAL OTHER OPERATING REVENUES			18,972,648	845	18,973,493	13,672,071	591	13,672,662	5,300,577	254	5,300,831
TOTAL GAS REVENUES			41,515,080	845	41,515,925	29,609,292	591	29,609,883	11,905,788	254	11,906,042
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	27,469,781	0	27,469,781	19,712,636	0	19,712,636	7,757,145	0	7,757,145
6	808XXX	Net Natural Gas Storage Transactions	3,421,363	0	3,421,363	2,455,723	0	2,455,723	965,640	0	965,640
6	811000	Gas Used for Products Extraction	-106,748	0	-106,748	-76,620	0	-76,620	-30,128	0	-30,128
10	813000	Other Gas Expenses	0	90,835	90,835	0	60,548	60,548	0	30,287	30,287
TOTAL PRODUCTION EXPENSES			30,784,396	90,835	30,875,231	22,091,739	60,548	22,152,287	8,692,657	30,287	8,722,944
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	23,109	23,109	0	16,165	16,165	0	6,944	6,944
1	837000	Other Equipment	0	17,283	17,283	0	12,089	12,089	0	5,194	5,194
TOTAL UNDERGROUND STORAGE OP. EXP			0	40,392	40,392	0	28,254	28,254	0	12,138	12,138
G-ADP		Depreciation Expense	0	45,955	45,955	0	32,146	32,146	0	13,809	13,809
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	16,926	16,926	0	11,840	11,840	0	5,086	5,086
TOTAL UNDERGROUND STORAGE EXP			0	103,292	103,292	0	72,253	72,253	0	31,039	31,039

GAS OPERATING STATEMENT For Month Ended February 28, 2010 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	13,553	25,742	39,295	7,923	15,987	23,910	5,630	9,755	15,385
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	75,340	3,002	78,342	57,214	1,864	59,078	18,126	1,138	19,264
3	875000	Measuring & Reg Sta Exp-General	15,940	0	15,940	10,047	0	10,047	5,893	0	5,893
3	876000	Measuring & Reg Sta Exp-Industrial	-512	0	-512	-512	0	-512	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	12,799	0	12,799	6,404	0	6,404	6,395	0	6,395
3	878000	Meter & House Regulator Expenses	167,870	0	167,870	122,610	0	122,610	45,260	0	45,260
3	879000	Customer Installation Expenses	82,186	6,376	88,562	38,291	3,960	42,251	43,895	2,416	46,311
3	880000	Other Expenses	132,723	28,171	160,894	88,628	17,495	106,123	44,095	10,676	54,771
3	881000	Rents	0	2,116	2,116	0	1,314	1,314	0	802	802
MAINTENANCE											
3	885000	Supervision & Engineering	14,439	0	14,439	5,209	0	5,209	9,230	0	9,230
3	887000	Mains	63,003	0	63,003	37,094	0	37,094	25,909	0	25,909
3	889000	Measuring & Reg Sta Exp-General	2,370	0	2,370	875	0	875	1,495	0	1,495
3	890000	Measuring & Reg Sta Exp-Industrial	15,956	0	15,956	6,201	0	6,201	9,755	0	9,755
3	891000	Measuring & Reg Sta Exp-City Gate	7,890	0	7,890	6,214	0	6,214	1,676	0	1,676
3	892000	Services	29,419	38,917	68,336	9,603	24,169	33,772	19,816	14,748	34,564
3	893000	Meters & House Regulators	15,859	75,324	91,183	7,023	46,778	53,801	8,836	28,546	37,382
3	894000	Other Equipment	455	14,449	14,904	406	8,973	9,379	49	5,476	5,525
TOTAL DISTRIBUTION OPERATING EXP			649,290	194,097	843,387	403,230	120,540	523,770	246,060	73,557	319,617
G-ADP		Depreciation	804,338	5,197	809,535	522,045	3,730	525,775	282,293	1,467	283,760
G-OTX		Taxes Other Than FIT	1,710,661	0	1,710,661	1,486,773	0	1,486,773	223,888	0	223,888
TOTAL DISTRIBUTION EXPENSES			3,164,289	199,294	3,363,583	2,412,048	124,270	2,536,318	752,241	75,024	827,265
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	30,999	30,999	0	20,613	20,613	0	10,386	10,386
2	902000	Meter Reading Expenses	121,506	8,844	130,350	109,449	5,881	115,330	12,057	2,963	15,020
G-903	903XXX	Customer Records & Collection Expenses	74,638	317,153	391,791	55,166	210,795	265,961	19,472	106,358	125,830
2	904000	Uncollectible Accounts	0	177,578	177,578	0	118,082	118,082	0	59,496	59,496
2	905000	Misc Customer Accounts	0	13,082	13,082	0	8,699	8,699	0	4,383	4,383
TOTAL CUSTOMER ACCOUNTS EXPENSES			196,144	547,656	743,800	164,615	364,070	528,685	31,529	183,586	215,115
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	1,063,522	29,724	1,093,246	798,380	19,765	818,145	265,142	9,959	275,101
2	909000	Advertising	0	32,122	32,122	0	21,360	21,360	0	10,762	10,762
2	910000	Misc Customer Service & Info Exp	0	8,600	8,600	0	5,719	5,719	0	2,881	2,881
TOTAL CUSTOMER SERVICE & INFO EXP			1,063,522	70,446	1,133,968	798,380	46,844	845,224	265,142	23,602	288,744

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 4/8/2010

GAS OPERATING STATEMENT For Month Ended February 28, 2010 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
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	-124	-124	0	-82	-82	0	-42	-42
2	913000	Advertising	0	8	8	0	5	5	0	3	3
2	916000	Miscellaneous Sales Expenses	7,155	1,582	8,737	7,242	1,052	8,294	-87	530	443
TOTAL SALES EXPENSES			7,155	1,466	8,621	7,242	975	8,217	-87	491	404
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	1,468	424,015	425,483	624	288,089	288,713	844	135,926	136,770
4	921000	Office Supplies & Expenses	3	92,522	92,525	3	62,862	62,865	0	29,660	29,660
4	922000	Admin. Expenses Transferred - Credit	0	-2,375	-2,375	0	-1,614	-1,614	0	-761	-761
4	923000	Outside Services Employed	0	212,097	212,097	0	144,105	144,105	0	67,992	67,992
4	924000	Property Insurance Premium	0	24,678	24,678	0	16,767	16,767	0	7,911	7,911
4	925XXX	Injuries and Damages	0	78,241	78,241	0	53,159	53,159	0	25,082	25,082
4	926XXX	Employee Pensions and Benefits	4,662	15,591	20,253	4,662	10,593	15,255	0	4,998	4,998
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	73,863	23,465	97,328	49,613	15,943	65,556	24,250	7,522	31,772
4	930000	Miscellaneous General Expenses	1,824	72,865	74,689	1,821	49,507	51,328	3	23,358	23,361
4	931000	Rents	1,380	-3,042	-1,662	1,322	-2,067	-745	58	-975	-917
4	935000	Maintenance of General Plant	17,528	132,788	150,316	10,589	90,220	100,809	6,939	42,568	49,507
TOTAL ADMIN & GEN OPERATING EXP			100,728	1,070,845	1,171,573	68,634	727,564	796,198	32,094	343,281	375,375
G-ADP		Depreciation	63,706	99,835	163,541	42,731	67,831	110,562	20,975	32,004	52,979
4	404X50	Amortization - Leasehold Imp (1404.60)	0	167	167	0	113	113	0	54	54
G-CAM		Amortization - Intangible Plant--Software	0	98,127	98,127	0	66,670	66,670	0	31,457	31,457
99	404X30	Amortization - Intangible Distribution Plant	706	0	706	387	0	387	319	0	319
99	407X28	Amortization - Decoupling Revenue	-233,860	0	-233,860	-233,860	0	-233,860	0	0	0
99	407329	Decoupling Surcharge	63,873	0	63,873	63,873	0	63,873	0	0	0
G-OTX		Taxes Other than FIT	0	3,010	3,010	0	2,045	2,045	0	965	965
TOTAL ADMIN & GENERAL EXPENSES			-4,847	1,271,984	1,267,137	-58,235	864,223	805,988	53,388	407,761	461,149
TOTAL EXPENSES BEFORE FIT			35,210,659	2,284,973	37,495,632	25,415,789	1,533,183	26,948,972	9,794,870	751,790	10,546,660
NET OPERATING INCOME BEFORE FIT					4,020,293			2,660,911			1,359,382
G-FIT		FEDERAL INCOME TAX			270,101			114,544			155,557
G-FIT		DEFERRED FEDERAL INCOME TAX			966,075			702,606			263,469
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-3,853			-2,386			-1,467
GAS NET OPERATING INCOME					2,787,970			1,846,147			941,823

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.496%	33.504%
G-ALL	3	Direct Distribution Operating Expense	100.000%	62.103%	37.897%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	71.780%	28.220%
G-ALL	10	Actual Annual Throughput	100.000%	66.657%	33.343%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 4/8/2010

ALLOCATION OF PURCHASED GAS COSTS For Month Ended February 28, 2010 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	-3,694,797	0	-3,694,797	-2,641,712	0	-2,641,712	-1,053,085	0	-1,053,085
99	805120	Gas Expense - Rate Deferrals	1,696,670	0	1,696,670	1,246,689	0	1,246,689	449,981	0	449,981
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	25,557,616	0	25,557,616	18,344,810	0	18,344,810	7,212,806	0	7,212,806
1	804001	Pipeline Demand Costs	2,250,665	0	2,250,665	1,574,340	0	1,574,340	676,325	0	676,325
99	804010	Gas Costs - Fixed Hedge	21,538	0	21,538	15,459	0	15,459	6,079	0	6,079
99	804014	GTI Contributions	8,157	0	8,157	3,148	0	3,148	5,009	0	5,009
99	804017	Transaction Fees	8,070	0	8,070	5,792	0	5,792	2,278	0	2,278
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	422,851	0	422,851	303,506	0	303,506	119,345	0	119,345
6	804700	Off System Gas Purchases - Bookout	1,199,011	0	1,199,011	860,604	0	860,604	338,407	0	338,407
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			27,469,781	0	27,469,781	19,712,636	0	19,712,636	7,757,145	0	7,757,145

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	71.780%	28.220%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 4/8/2010

ALLOCATION OF ACCOUNT 903 For Month Ended February 28, 2010 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	74,638	310,935	385,573	.55,166	206,759	261,925	19,472	104,176	123,648
12	903920	Accts Rec Sold - Program Fees	0	6,218	6,218	0	4,036	4,036	0	2,182	2,182
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			74,638	317,153	391,791	55,166	210,795	265,961	19,472	106,358	125,830

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.496%	33.504%
G-ALL	12	Net Gas Plant	100.000%	64.910%	35.090%

ALLOCATION OF ACCOUNT 908 For Month Ended February 28, 2010 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	4,587	29,724	34,311	4,587	19,765	24,352	0	9,959	9,959
99	908600	Customer Service & Info Expense	1,207,810	0	1,207,810	890,617	0	890,617	317,193	0	317,193
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-180,367	0	-180,367	-119,887	0	-119,887	-60,480	0	-60,480
99	908990	DSM Amortization	31,492	0	31,492	23,063	0	23,063	8,429	0	8,429
		Total Account 908	1,063,522	29,724	1,093,246	798,380	19,765	818,145	265,142	9,959	275,101

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.496%	33.504%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Month Ended February 28, 2010 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	41,515,925	29,609,883	11,906,042
G-OPS	Operating & Maintenance Expense	34,816,972	24,882,635	9,934,337
G-OPS	Book Depreciation & Amortization	948,063	565,679	382,384
G-OTX	Taxes Other than FIT	1,730,597	1,500,658	229,939
	Net Operating Income Before FIT	4,020,293	2,660,911	1,359,382
	Less: Monthly Interest Expense	810,650	538,518	272,132
G-SCM	Add: Schedule M Additions	-537,393	-548,247	10,854
G-SCM	Less: Schedule M Deductions	1,900,534	1,246,878	653,656
	Taxable Net Operating Income	771,716	327,268	444,448
	Percent	35%	35%	35%
	Total Federal Income Tax	270,101	114,544	155,557
G-DTE	Deferred FIT	966,075	702,606	263,469
99	411400 Amortized Investment Tax Credit	-3,853	-2,386	-1,467
	Total FIT/Deferred FIT & ITC	1,232,323	814,764	417,559
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Schedule M Additions:									
	G-OPS	Book Depreciation & Amortization (997000)	868,750	249,300	1,118,050	565,163	170,503	735,666	303,587	78,797	382,384
12	997001	Contributions In Aid of Construction	0	9,081	9,081	0	5,894	5,894	0	3,187	3,187
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	-26,416	-26,416	0	-17,147	-17,147	0	-9,269	-9,269
4	997005	FAS106 Current Retiree Medical Accrual	0	-12,160	-12,160	0	-8,262	-8,262	0	-3,898	-3,898
6	997008	DSM Book Amortization	0	31,492	31,492	0	22,605	22,605	0	8,887	8,887
99	997010	Deferred Gas Credit and Refunds	-1,997,410	0	-1,997,410	-1,394,306	0	-1,394,306	-603,104	0	-603,104
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	1992 Redemptions	0	26,451	26,451	0	17,169	17,169	0	9,282	9,282
4	997020	FAS87 Current Pension Accrual	0	215,563	215,563	0	146,460	146,460	0	69,103	69,103
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	-170,704	0	-170,704	-170,704	0	-170,704	0	0	0
12	997032	Interest Rate Swaps	0	28,118	28,118	0	18,251	18,251	0	9,867	9,867
99	997033	DSM Tariff Rider	204,966	0	204,966	67,812	0	67,812	137,154	0	137,154
4	997033	DSM Tariff Rider	0	-42	-42	0	-29	-29	0	-13	-13
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	-180,367	0	-180,367	-119,887	0	-119,887	-60,480	0	-60,480
4	997066	Miscellaneous Schedule M Additions	0	211,355	211,355	0	143,601	143,601	0	67,754	67,754
		TOTAL SCHEDULE M ADDITIONS	-1,270,135	732,742	-537,393	-1,047,292	499,045	-548,247	-222,843	233,697	10,854
		Schedule M Deductions:									
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	1,895,087	1,895,087	0	1,243,177	1,243,177	0	651,910	651,910
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,701	3,701	0	1,746	1,746
		TOTAL SCHEDULE M DEDUCTIONS	0	1,900,534	1,900,534	0	1,246,878	1,246,878	0	653,656	653,656

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.496%	33.504%
G-ALL	3	Direct Distribution Operating Expense	100.000%	62.103%	37.897%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	71.780%	28.220%
G-ALL	11	Book Depreciation	100.000%	65.600%	34.400%
G-ALL	12	Net Gas Plant	100.000%	64.910%	35.090%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended February 28, 2010 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	292,884	187,557	105,327
99	410100	Deferred Federal Income Tax Exp	674,459	514,327	160,132
		<b>SUBTOTAL</b>	<b>967,343</b>	<b>701,884</b>	<b>265,459</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	-64,396	-41,238	-23,158
99	411100	Deferred Federal Income Tax Exp	63,128	41,960	21,168
		<b>SUBTOTAL</b>	<b>-1,268</b>	<b>722</b>	<b>-1,990</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>966,075</b>	<b>702,606</b>	<b>263,469</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	64.038%	35.962%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended February 28, 2010 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		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.570%	6.600%
	Total Cost of Debt		3.515%	3.300%
	Total Weighted Cost		3.515%	3.300%
G-APL	Net Rate Base	282,804,016	183,846,784	98,957,232
	Interest Deduction for FIT Calculation	9,727,803	6,462,214	3,265,589
1	From last WA GRC (UE-090135)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended February 28, 2010 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	16,926	16,926	0	11,840	11,840	0	5,086	5,086
		DISTRIBUTION									
99	408110	State Excise Tax	702,039	0	702,039	702,039	0	702,039	0	0	0
99	408120	Municipal Occupation & License Tax	797,177	0	797,177	649,873	0	649,873	147,304	0	147,304
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	200,480	0	200,480	134,861	0	134,861	65,619	0	65,619
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	10,965	0	10,965	0	0	0	10,965	0	10,965
		TOTAL	1,710,661	0	1,710,661	1,486,773	0	1,486,773	223,888	0	223,888
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	3,010	3,010	0	2,045	2,045	0	965	965
		TOTAL TAXES OTHER THAN FIT	1,710,661	19,936	1,730,597	1,486,773	13,885	1,500,658	223,888	6,051	229,939

FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2009			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax		
G-ALL	Underground Storage		33,491,805	16,926	33,491,805	11.021%	16,926	0	0.000%	0	
G-ALL	Distribution		412,311,125	200,480	266,845,782	87.810%	134,861	145,465,343	98.183%	65,619	
G-ALL	General		6,243,298	3,010	3,550,811	1.169%	1,796	2,692,487	1.817%	1,214	
	TOTAL		452,046,228	220,416	303,888,398	100.000%	153,583	148,157,830	100.000%	66,833	

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 Month Ended February 28, 2010		G-PLT-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	417,899	40,859	458,758	249,449	27,761	277,210	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	4,863,693	4,863,693	0	3,304,539	3,304,539	0	1,559,154	1,559,154
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,238,994	2,238,994	0	1,521,240	1,521,240	0	717,754	717,754
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	7,143,546	7,561,445	249,449	4,853,540	5,102,989	168,450	2,290,006	2,458,456
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	1,289,015	1,289,015	0	901,666	901,666	0	387,349	387,349
1	352XXX	Wells	0	14,524,233	14,524,233	0	10,159,701	10,159,701	0	4,364,532	4,364,532
1	353000	Lines	0	1,042,162	1,042,162	0	728,992	728,992	0	313,170	313,170
1	354000	Compressor Station Equipment	0	11,212,314	11,212,314	0	7,843,014	7,843,014	0	3,369,300	3,369,300
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	1,452,935	1,452,935	0	1,016,328	1,016,328	0	436,607	436,607
TOTAL UNDERGROUND STORAGE PLANT			0	30,574,835	30,574,835	0	21,387,097	21,387,097	0	9,187,738	9,187,738
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	609,653	22,254	631,907	438,516	15,974	454,490	171,137	6,280	177,417
6	376000	Mains	206,179,214	2,512,521	208,691,735	131,565,107	1,803,488	133,368,595	74,614,107	709,033	75,323,140
6	378000	Measuring & Reg Station Equip-General	4,531,089	57,440	4,588,529	2,832,837	41,230	2,874,067	1,698,252	16,210	1,714,462
6	379000	Measuring & Reg Station Equip-City Gate	6,255,993	60,967	6,316,960	2,083,598	43,762	2,127,360	4,172,395	17,205	4,189,600
6	380000	Services	133,717,108	0	133,717,108	88,079,207	0	88,079,207	45,637,901	0	45,637,901
6	381000	Meters	56,685,892	0	56,685,892	37,811,117	0	37,811,117	18,874,775	0	18,874,775
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			410,726,563	2,653,182	413,379,745	264,871,401	1,904,454	266,775,855	145,855,162	748,728	146,603,890
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	848,992	1,517,322	576,272	576,831	1,153,103	92,058	272,161	364,219
4	390XXX	Structures & Improvements	2,221,841	8,792,913	11,014,754	1,288,369	5,974,169	7,262,538	933,472	2,818,744	3,752,216
4	391XXX	Office Furniture & Equipment	0	6,860,491	6,860,491	0	4,661,223	4,661,223	0	2,199,268	2,199,268
4	392XXX	Transportation Equipment	4,169,019	997,718	5,166,737	3,093,815	677,880	3,771,695	1,075,204	319,838	1,395,042
4	393000	Stores Equipment	160,415	194,358	354,773	115,555	132,053	247,608	44,860	62,305	107,165
4	394000	Tools, Shop & Garage Equipment	1,455,125	1,847,291	3,302,416	998,419	1,255,105	2,253,524	456,706	592,186	1,048,892
4	395000	Laboratory Equipment	143,077	317,422	460,499	107,912	215,666	323,578	35,165	101,756	136,921
4	396XXX	Power Operated Equipment	3,611,087	603,972	4,215,059	2,738,949	410,357	3,149,306	872,138	193,615	1,065,753



GAS UTILITY PLANT For Month Ended February 28, 2010 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	1,641,311	3,802,993	5,444,304	494,150	2,583,868	3,078,018	1,147,161	1,219,125	2,366,286
4	398000	Miscellaneous Equipment	1,137	96,454	97,591	488	65,534	66,022	649	30,920	31,569
		TOTAL GENERAL PLANT	14,071,342	24,362,604	38,433,946	9,413,929	16,552,686	25,966,615	4,657,413	7,809,918	12,467,331
		TOTAL PLANT IN SERVICE	425,215,804	64,734,167	489,949,971	274,534,779	44,697,777	319,232,556	150,681,025	20,036,390	170,717,415
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	425,215,804	64,734,167	489,949,971	274,534,779	44,697,777	319,232,556	150,681,025	20,036,390	170,717,415
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,223,812	11,223,812	0	7,851,056	7,851,056	0	3,372,756	3,372,756
G-ADP	1119.X5	Distribution	134,343,121	868,056	135,211,177	87,193,632	623,091	87,816,723	47,149,489	244,965	47,394,454
G-ADP	1119.X6	General Plant - Non-Transportation	5,402,039	4,920,848	10,322,887	3,782,869	3,343,372	7,126,241	1,619,170	1,577,476	3,196,646
G-ADP	1119.X7	General Plant - Transportation	878,053	68,889	946,942	626,106	46,805	672,911	251,947	22,084	274,031
		TOTAL ACCUMULATED DEPRECIATION	140,623,213	17,081,605	157,704,818	91,602,607	11,864,324	103,466,931	49,020,606	5,217,281	54,237,887
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,645,841	3,645,841	0	2,477,094	2,477,094	0	1,168,747	1,168,747
99	111X30	Intangible Plant--Distribution Plant	69,926	0	69,926	38,078	0	38,078	31,848	0	31,848
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	22,835	22,835	0	15,515	15,515	0	7,320	7,320
		TOTAL ACCUMULATED AMORTIZATION	69,926	3,668,676	3,738,602	38,078	2,492,609	2,530,687	31,848	1,176,067	1,207,915
		NET GAS UTILITY PLANT	284,522,665	43,983,886	328,506,551	182,894,094	30,340,844	213,234,938	101,628,571	13,643,042	115,271,613

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%	71.780%	28.220%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: G-APL-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	284,522,665	43,983,886	328,506,551	182,894,094	30,340,844	213,234,938	101,628,571	13,643,042	115,271,613
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,148,877	-3,148,877	0	-2,043,936	-2,043,936	0	-1,104,941	-1,104,941
12	282900	Deferred F.I.T. - Plant In Service	0	-48,800,724	-48,800,724	0	-31,676,550	-31,676,550	0	-17,124,174	-17,124,174
12	190180	FAS 109 ITC	0	171,572	171,572	0	111,367	111,367	0	60,205	60,205
12	283850	Gas portion of Bond Redemptions	0	-707,652	-707,652	0	-459,337	-459,337	0	-248,315	-248,315
4	190850	Gain on Sale of General Office Bldg--GAS	0	42,911	42,911	0	29,155	29,155	0	13,756	13,756
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-52,442,770	-52,442,770	0	-34,039,301	-34,039,301	0	-18,403,469	-18,403,469
		OTHER ADJUSTMENTS:									
1	164100	Gas Stored - Recoverable Base Gas	0	0	0	0	0	0	0	0	0
1	164100	Gas Inventory--Jackson Prairie	0	6,617,678	6,617,678	0	4,629,066	4,629,066	0	1,988,612	1,988,612
99	186710	DSM Programs	245,115	0	245,115	105,351	0	105,351	139,764	0	139,764
4	253850	Gain on Sale of General Office Building	0	-122,558	-122,558	0	-83,270	-83,270	0	-39,288	-39,288
		TOTAL OTHER ADJUSTMENTS	245,115	6,495,120	6,740,235	105,351	4,545,796	4,651,147	139,764	1,949,324	2,089,088
		NET RATE BASE	284,767,780	-1,963,764	282,804,016	182,999,445	847,339	183,846,784	101,768,335	-2,811,103	98,957,232

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%	64.910%	35.090%
G-ALL	13	Net Gas General Plant	100.000%	66.880%	33.120%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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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	30,574,835	30,574,835	0	21,387,097	21,387,097	0	9,187,738	9,187,738
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	30,102,060	30,102,060	0	21,056,391	21,056,391	0	9,045,669	9,045,669
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,223,812	11,223,812	0			0		
	403X80	Depreciation Expense - JP		45,955	45,955	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,223,812	11,223,812	0	7,851,056	7,851,056	0	3,372,756	3,372,756
1	403X80	Depreciation Expense - JP	0	45,955	45,955	0	32,146	32,146	0	13,809	13,809
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	410,726,563	2,653,182	413,379,745	264,871,401	1,904,454	266,775,855	145,855,162	748,728	146,603,890
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	410,641,593	2,653,182	413,294,775	264,811,101	1,904,454	266,715,555	145,830,492	748,728	146,579,220
		Percentage		0.642%	100.000%	64.487%			34.871%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		868,056	135,211,177	87,193,632			47,149,489		
	403X50	Depreciation Expense		5,197	809,535	522,045			282,293		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	134,343,121	868,056	135,211,177	87,193,632	623,091	87,816,723	47,149,489	244,965	47,394,454
6	403X50	Depreciation Expense	804,338	5,197	809,535	522,045	3,730	525,775	282,293	1,467	283,760
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	14,071,342	24,362,604	38,433,946	9,413,929	16,552,686	25,966,615	4,657,413	7,809,918	12,467,331
G-PLT	389XXX	Less: Land and Land Rights	668,330	848,992	1,517,322	576,272	576,831	1,153,103	92,058	272,161	364,219
G-PLT	392XXX	Less: Transportation	4,169,019	997,718	5,166,737	3,093,815	677,880	3,771,695	1,075,204	319,838	1,395,042
		Depreciable Non-Transport Genl Plant	9,233,993	22,515,894	31,749,887	5,743,842	15,297,975	21,041,817	3,490,151	7,217,919	10,708,070
		Percentage		70.916%	100.000%	18.091%			10.993%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended February 28, 2010 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		4,920,848	6,938,982	1,255,331			762,802		
	108X06	Accum Depr--Gas General Plant - Direct	3,383,906		3,383,906	2,527,538			856,368		
	403X60	Depreciation Expense		99,355	140,103	25,346			15,402		
	403X60	Depreciation Expense (Direct)	20,954		20,954	15,898			5,056		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,402,039	4,920,848	10,322,887	3,782,869	3,343,372	7,126,241	1,619,170	1,577,476	3,196,646
4	403X60	Depreciation Expense	61,702	99,355	161,057	41,244	67,505	108,749	20,458	31,850	52,308
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,169,019	997,718	5,166,737	3,093,815	677,880	3,771,695	1,075,204	319,838	1,395,042
		Percentage		19.311%	100.000%	59.879%			20.810%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		68,889	356,732	213,608			74,236		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	590,209		590,209	412,498			177,711		
	403X70	Depreciation Expense		480	2,484	1,487			517		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	878,053	68,889	946,942	626,106	46,805	672,911	251,947	22,084	274,031
4	403X70	Depreciation Expense	2,004	480	2,484	1,487	326	1,813	517	154	671
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%			71.780%			28.220%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended February 28, 2010 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	404X30	Communication Equipment	Utility 7	0	0	0
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	406,263	293,293	78,965
8			Utility 8	3,639	0	2,543
9			Utility 9	809	639	170
		TOTAL		410,711	293,932	81,678
7	404X32	PC Software	Utility 7	57,196	41,292	11,117
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		64,344	41,292	16,112
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		475,914	335,844	97,957

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended February 28, 2010 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	554,749	400,490	107,827	46,432
8	Utility 8	11,497	0	8,034	3,463
9	Utility 9	59,730	47,154	12,576	0
9	Utility 9 - Washington	8,894	7,021	1,873	0
9	Utility 9 - Idaho	34,755	27,437	7,318	0
	Total	<u>669,625</u>	<u>482,102</u>	<u>137,628</u>	<u>49,895</u>
7	403X70 Utility 7	175	126	34	15
9	Utility 9	1,197	945	252	0
	Total	<u>1,372</u>	<u>1,071</u>	<u>286</u>	<u>15</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

COMMON GENERAL PLANT For Month Ended February 28, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	475,894	0	0	0	0	0	0	0	0	475,894	0	475,894
7		Utility 7	4,082,519	0	0	2,947,293	2,947,293	0	0	793,519	793,519	0	341,707	341,707
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
9		Utility 9 - Allocated	263,468	0	0	207,995	207,995	0	0	55,473	55,473	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,331,662</b>	<b>371,603</b>	<b>447,074</b>	<b>3,178,062</b>	<b>3,996,739</b>	<b>576,272</b>	<b>92,058</b>	<b>848,992</b>	<b>1,517,322</b>	<b>475,894</b>	<b>341,707</b>	<b>817,601</b>
	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	3,354,720	0	0	0	0	0	0	0	0	3,354,720	0	3,354,720
7		Utility 7	40,102,034	0	0	28,950,861	28,950,861	0	0	7,794,632	7,794,632	0	3,356,540	3,356,540
9		Utility 9 - Wa	1,655,230	1,306,721	0	0	1,306,721	348,509	0	0	348,509	0	0	0
9		Utility 9 - Idaho	4,433,492	0	3,500,020	0	3,500,020	0	933,472	0	933,472	0	0	0
9		Utility 9 - Allocated	4,741,301	0	0	3,743,020	3,743,020	0	0	998,281	998,281	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>58,659,056</b>	<b>1,817,135</b>	<b>4,851,642</b>	<b>34,264,264</b>	<b>40,933,041</b>	<b>1,288,369</b>	<b>933,472</b>	<b>8,792,913</b>	<b>11,014,754</b>	<b>3,354,720</b>	<b>3,356,540</b>	<b>6,711,260</b>
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,167,340	0	0	1,167,340	1,167,340	0	0	0	0	0	0	0
7		Utility 7	33,907,350	0	0	24,478,733	24,478,733	0	0	6,590,572	6,590,572	0	2,838,045	2,838,045
8		Utility 8	386,250	0	0	0	0	0	0	269,919	269,919	0	116,331	116,331
		<b>TOTAL ACCOUNT</b>	<b>35,460,940</b>	<b>0</b>	<b>0</b>	<b>25,646,073</b>	<b>25,646,073</b>	<b>0</b>	<b>0</b>	<b>6,860,491</b>	<b>6,860,491</b>	<b>0</b>	<b>2,954,376</b>	<b>2,954,376</b>
	392XXX	Transportation Equipment												
99		Utility 0	12,042,278	5,077,951	2,143,712	4,820,615	12,042,278	0	0	0	0	0	0	0
99		Utility 1	4,574,553	0	0	0	0	2,871,409	955,275	747,869	4,574,553	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	338,539	0	0	244,401	244,401	0	0	65,802	65,802	0	28,336	28,336
9		Utility 9 - Wa	1,056,308	833,902	0	0	833,902	222,406	0	0	222,406	0	0	0
9		Utility 9 - Idaho	569,599	0	449,670	0	449,670	0	119,929	0	119,929	0	0	0
9		Utility 9 - Allocated	874,127	0	0	690,080	690,080	0	0	184,047	184,047	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,416,786</b>	<b>5,911,853</b>	<b>2,593,382</b>	<b>5,755,096</b>	<b>14,260,331</b>	<b>3,093,815</b>	<b>1,075,204</b>	<b>997,718</b>	<b>5,166,737</b>	<b>1,961,382</b>	<b>28,336</b>	<b>1,989,718</b>

COMMON GENERAL PLANT For Month Ended February 28, 2010 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
	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	117,299	0	0	117,299	31,284	0	0	31,284	0	0	0
9		Utility 9 - Idaho	213,060	0	168,200	0	168,200	0	44,860	0	44,860	0	0	0
9		Utility 9 - Allocated	923,095	0	0	728,737	728,737	0	0	194,358	194,358	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,809,695</b>	<b>128,038</b>	<b>182,945</b>	<b>1,086,712</b>	<b>1,397,695</b>	<b>115,555</b>	<b>44,860</b>	<b>194,358</b>	<b>354,773</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	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	3,310,368	0	0	2,389,854	2,389,854	0	0	643,436	643,436	0	277,078	277,078
8		Utility 8	1,020,906	0	0	0	0	0	0	713,430	713,430	0	307,476	307,476
9		Utility 9 - Wa	43,863	34,628	0	0	34,628	9,235	0	0	9,235	0	0	0
9		Utility 9 - Idaho	9,519	0	7,515	0	7,515	0	2,004	0	2,004	0	0	0
9		Utility 9 - Allocated	307,373	0	0	242,656	242,656	0	0	64,717	64,717	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,979,958</b>	<b>1,321,730</b>	<b>440,382</b>	<b>4,367,595</b>	<b>6,129,707</b>	<b>998,419</b>	<b>456,706</b>	<b>1,847,291</b>	<b>3,302,416</b>	<b>963,281</b>	<b>584,554</b>	<b>1,547,835</b>
	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	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
8		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
9		Utility 9 - Wa	19,551	15,435	0	0	15,435	4,116	0	0	4,116	0	0	0
9		Utility 9 - Idaho	6,241	0	4,927	0	4,927	0	1,314	0	1,314	0	0	0
9		Utility 9 - Allocated	289,870	0	0	228,838	228,838	0	0	61,032	61,032	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,740,067</b>	<b>230,136</b>	<b>149,040</b>	<b>1,594,349</b>	<b>1,973,525</b>	<b>107,912</b>	<b>35,165</b>	<b>317,422</b>	<b>460,499</b>	<b>273,708</b>	<b>32,335</b>	<b>306,043</b>
	396XXX	Power Operated Equipment												
99		Utility 0	26,246,544	12,657,121	6,982,941	6,606,482	26,246,544	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	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9		Utility 9 - Idaho	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>32,405,873</b>	<b>13,221,664</b>	<b>7,392,029</b>	<b>7,486,914</b>	<b>28,100,607</b>	<b>2,738,949</b>	<b>872,138</b>	<b>603,972</b>	<b>4,215,059</b>	<b>43,834</b>	<b>46,373</b>	<b>90,207</b>



COMMON GENERAL PLANT For Month Ended February 28, 2010 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	39,198,562	5,589,873	2,202,727	31,405,962	39,198,562	0	0	0	0	0	0	0
99		Utility 1	676,945	0	0	0	0	397,425	279,520	0	676,945	0	0	0
99		Utility 2	525,661	0	0	0	0	0	0	0	0	525,661	0	525,661
7		Utility 7	8,296,153	0	0	5,989,242	5,989,242	0	0	1,612,523	1,612,523	0	694,388	694,388
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916
9		Utility 9 - Wa	459,390	362,665	0	0	362,665	96,725	0	0	96,725	0	0	0
9		Utility 9 - Idaho	4,120,833	0	3,253,192	0	3,253,192	0	867,641	0	867,641	0	0	0
9		Utility 9 - Allocated	7,329,885	0	0	5,786,578	5,786,578	0	0	1,543,307	1,543,307	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>61,533,508</b>	<b>5,952,538</b>	<b>5,455,919</b>	<b>43,181,782</b>	<b>54,590,239</b>	<b>494,150</b>	<b>1,147,161</b>	<b>3,802,993</b>	<b>5,444,304</b>	<b>525,661</b>	<b>973,304</b>	<b>1,498,965</b>
	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	352,226	352,226	0	0	94,832	94,832	0	40,837	40,837
9		Utility 9 - Wa	2,317	1,829	0	0	1,829	488	0	0	488	0	0	0
9		Utility 9 - Idaho	3,084	0	2,435	0	2,435	0	649	0	649	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,084	6,084	0	0	1,622	1,622	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>509,850</b>	<b>1,829</b>	<b>4,734</b>	<b>364,859</b>	<b>371,422</b>	<b>488</b>	<b>649</b>	<b>96,454</b>	<b>97,591</b>	<b>0</b>	<b>40,837</b>	<b>40,837</b>
		<b>TOTAL GENERAL PLANT</b>	<b>231,847,395</b>	<b>28,956,526</b>	<b>21,517,147</b>	<b>126,925,706</b>	<b>177,399,379</b>	<b>9,413,929</b>	<b>4,657,413</b>	<b>24,362,604</b>	<b>38,433,946</b>	<b>7,655,707</b>	<b>8,358,362</b>	<b>16,014,069</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended February 28, 2010 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	40,190,615	40,190,615	0	0
99	108X06	Utility 1 - Allocated	651,648	0	651,648	0
99	108X06	Utility 1 - Washington	2,527,538	0	2,527,538	0
99	108X06	Utility 1 - Idaho	856,368	0	856,368	0
99	108X06	Utility 2	1,956,205	0	0	1,956,205
7	108X06	Utility 7	12,721,788	9,184,240	2,472,734	1,064,814
8	108X06	Utility 8	876,775	0	612,708	264,067
9	108X06	Utility 9	15,207,274	12,005,382	3,201,892	0
Total			74,988,211	61,380,237	10,322,888	3,285,086

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,900,807	5,900,807	0	0
99	108X07	Utility 1 - Allocated	197,476	0	197,476	0
99	108X07	Utility 1 - Washington	412,498	0	412,498	0
99	108X07	Utility 1 - Idaho	177,711	0	177,711	0
99	108X07	Utility 2	910,532	0	0	910,532
7	108X07	Utility 7	31,242	22,555	6,073	2,615
9	108X07	Utility 9	727,538	574,355	153,183	0
Total			8,357,804	6,497,717	946,941	913,147

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	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 Month Ended February 28, 2010 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
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,199	153,199	0	0	40,859	40,859	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>611,957</b>	<b>0</b>	<b>0</b>	<b>153,199</b>	<b>153,199</b>	<b>249,449</b>	<b>168,450</b>	<b>40,859</b>	<b>458,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	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	0
7		Utility 7	24,237,862	0	0	17,498,040	17,498,040	0	0	4,711,113	4,711,113	0	2,028,709	2,028,709	0
8		Utility 8	218,340	0	0	0	0	0	0	152,580	152,580	0	65,760	65,760	0
		<b>TOTAL ACCOUNT</b>	<b>25,280,462</b>	<b>0</b>	<b>0</b>	<b>18,275,860</b>	<b>18,275,860</b>	<b>0</b>	<b>0</b>	<b>4,863,693</b>	<b>4,863,693</b>	<b>46,440</b>	<b>2,094,469</b>	<b>2,140,909</b>	<b>0</b>
	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	20,212	0	0	0	0	0	0	20,212	20,212	0	0	0	0
7		Utility 7	9,266,403	0	0	6,689,694	6,689,694	0	0	1,801,111	1,801,111	0	775,598	775,598	0
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009	0
		<b>TOTAL ACCOUNT</b>	<b>10,696,644</b>	<b>0</b>	<b>0</b>	<b>7,502,043</b>	<b>7,502,043</b>	<b>0</b>	<b>0</b>	<b>2,238,994</b>	<b>2,238,994</b>	<b>0</b>	<b>955,607</b>	<b>955,607</b>	<b>0</b>
		<b>TOTAL</b>	<b>36,589,063</b>	<b>0</b>	<b>0</b>	<b>25,931,102</b>	<b>25,931,102</b>	<b>249,449</b>	<b>168,450</b>	<b>7,143,546</b>	<b>7,561,445</b>	<b>46,440</b>	<b>3,050,076</b>	<b>3,096,516</b>	<b>0</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended February 28, 2010 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 (111X30, 111X31, 111X32)						
99		Utility 0	889,625	889,625	0	0
99		Utility 1	6,367	0	6,367	0
99		Utility 2 - Oregon	24,791	0	0	24,791
7		Utility 7	16,755,941	12,096,616	3,256,852	1,402,472
8		Utility 8	541,435	0	378,366	163,069
9		Utility 9	20,214	15,958	4,256	0
		<b>Total</b>	<b>18,238,373</b>	<b>13,002,199</b>	<b>3,645,841</b>	<b>1,590,332</b>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
7		Utility 7	103,539	74,748	20,125	8,666
9		Utility 9	12,869	10,159	2,710	0
		<b>Total</b>	<b>116,408</b>	<b>84,907</b>	<b>22,835</b>	<b>8,666</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE For Month Ended February 28, 2010 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	303000	Misc Intangible Plant									
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	4,863,693	4,863,693	0	3,304,539	3,304,539	0	1,559,154	1,559,154
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,238,994	2,238,994	0	1,521,240	1,521,240	0	717,754	717,754
			0	7,102,687	7,102,687	0	4,825,779	4,825,779	0	2,276,908	2,276,908
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,645,841	3,645,841	0			0		
	404	Amortization Expense (404X30, X31, X32)		98,127	98,127	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,645,841	3,645,841	0	2,477,094	2,477,094	0	1,168,747	1,168,747
4	404	Amortization Expense (404X30, X31, X32)	0	98,127	98,127	0	66,670	66,670	0	31,457	31,457
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 Month Ended February 28, 2010 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	-14,366,153	-10,371,357	-2,792,349	-1,202,447
9	282900	Utility 9	-1,693,318	-1,336,790	-356,528	0
		Total	<u>-16,059,471</u>	<u>-11,708,147</u>	<u>-3,148,877</u>	<u>-1,202,447</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%