

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 5/6/2010

GAS RATE OF RETURN For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-ROR-1A
---	------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	2,018,562	1,238,324	780,238
		Adjustments			
		Adjusted Gas Net Operating Income	2,018,562	1,238,324	780,238
G-APL		Gas Net Adjusted Rate Base	281,281,995	182,771,814	98,510,181
		RATE OF RETURN	0.718%	0.678%	0.792%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Month Ended March 31, 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	3/31/2010	220,834	146,858	73,976
2		Percent		100.000%	66.502%	33.498%
	G-OPS	Direct Distribution Operating Expense		775,882	520,611	255,271
3		Percent		100.000%	67.099%	32.901%
		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		30,577,659	21,389,072	9,188,587
	G-PLT	Distribution		414,130,732	267,215,820	146,914,912
		Total Underground Storage/Dist Plant		444,708,391	288,604,892	156,103,499
5		Percent		100.000%	64.898%	35.102%
	Input	Actual Therms Purchased	3/31/2010	24,193,057	17,034,332	7,158,725
6		Percent		100.000%	70.410%	29.590%

GAS ALLOCATION PERCENTAGES For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
---	------------------------

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			
	Total		106,543,925	83,579,350	17,146,261	5,818,314
	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
	Total		63,853,753	49,421,070	9,701,937	4,730,746
	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%
	Total Percentages		400.000%	288.775%	77.746%	33.479%
7	Average (CD AA)		100.000%	72.193%	19.437%	8.370%

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
	Total		22,964,575	0	17,146,261	5,818,314
	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
	Total		14,432,683	0	9,701,937	4,730,746
	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%
	Total Percentages		400.000%	0.000%	279.528%	120.472%
8	Average (GD AA)		100.000%	0.000%	69.882%	30.118%

GAS ALLOCATION PERCENTAGES For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
---	------------------------

Input	Elec/Gas North 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		49,105,060	45,988,228	3,116,832	0
	Direct O & M Accts 901 - 935		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%
			<u>System</u>	<u>Washington</u>	<u>Idaho</u>	
	Actual Annual Throughput	12/31/2009	379,742,240	253,123,000	126,619,240	
10	Percent		100.000%	66.657%	33.343%	
	G-OPS Book Depreciation		1,015,268	665,644	349,624	
11	Percent		100.000%	65.563%	34.437%	
	G-PLT Net Gas Plant		329,173,498	213,674,892	115,498,606	
12	Percent		100.000%	64.913%	35.087%	
	G-PLT Net Gas General Plant		27,578,970	18,474,452	9,104,518	
13	Percent		100.000%	66.987%	33.013%	
	G-SCM Net Allocated Schedule M		-1,126,318	-718,818	-407,500	
14	Percent		100.000%	63.820%	36.180%	
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	<u>Washington</u>	<u>Idaho</u>		
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 For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
--	------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	15,031,601	0	15,031,601	10,389,583	0	10,389,583	4,642,018	0	4,642,018
99	4812XX	Commercial - Firm & Interruptible	7,536,495	0	7,536,495	5,387,396	0	5,387,396	2,149,099	0	2,149,099
99	4813XX	Industrial-Firm	295,018	0	295,018	184,380	0	184,380	110,638	0	110,638
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-2,504,018	0	-2,504,018	-1,798,127	0	-1,798,127	-705,891	0	-705,891
99	484000	Interdepartmental Revenue	34,824	0	34,824	30,572	0	30,572	4,252	0	4,252
		TOTAL SALES TO ULTIMATE CUSTOMERS	20,393,920	0	20,393,920	14,193,804	0	14,193,804	6,200,116	0	6,200,116
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	11,312,654	0	11,312,654	7,965,240	0	7,965,240	3,347,414	0	3,347,414
99	488000	Miscellaneous Service Revenues	2,737	0	2,737	1,421	0	1,421	1,316	0	1,316
99	489300	Transportation For Others	299,178	0	299,178	263,674	0	263,674	35,504	0	35,504
99	493000	Rent from Gas Property	189	0	189	189	0	189	0	0	0
1	495000	Other Gas Revenues	710,216	7,442	717,658	501,156	5,206	506,362	209,060	2,236	211,296
		TOTAL OTHER OPERATING REVENUES	12,324,974	7,442	12,332,416	8,731,680	5,206	8,736,886	3,593,294	2,236	3,595,530
		TOTAL GAS REVENUES	32,718,894	7,442	32,726,336	22,925,484	5,206	22,930,690	9,793,410	2,236	9,795,646
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	22,907,564	0	22,907,564	16,125,862	0	16,125,862	6,781,702	0	6,781,702
6	808XXX	Net Natural Gas Storage Transactions	151,610	0	151,610	106,749	0	106,749	44,861	0	44,861
6	811000	Gas Used for Products Extraction	-88,835	0	-88,835	-62,549	0	-62,549	-26,286	0	-26,286
10	813000	Other Gas Expenses	0	98,766	98,766	0	65,834	65,834	0	32,932	32,932
		TOTAL PRODUCTION EXPENSES	22,970,339	98,766	23,069,105	16,170,062	65,834	16,235,896	6,800,277	32,932	6,833,209
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	28,286	28,286	0	19,786	19,786	0	8,500	8,500
1	837000	Other Equipment	0	24,492	24,492	0	17,132	17,132	0	7,360	7,360
		TOTAL UNDERGROUND STORAGE OP. EXP	0	52,778	52,778	0	36,918	36,918	0	15,860	15,860
G-ADP		Depreciation Expense	0	36,604	36,604	0	25,604	25,604	0	11,000	11,000
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	-6,285	-6,285	0	-4,396	-4,396	0	-1,889	-1,889
		TOTAL UNDERGROUND STORAGE EXP	0	83,116	83,116	0	58,139	58,139	0	24,977	24,977

GAS OPERATING STATEMENT For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
--	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	6,027	39,768	45,795	11,367	26,684	38,051	-5,340	13,084	7,744
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	110,361	26,266	136,627	84,268	17,624	101,892	26,093	8,642	34,735
3	875000	Measuring & Reg Sta Exp-General	6,590	0	6,590	3,558	0	3,558	3,032	0	3,032
3	876000	Measuring & Reg Sta Exp-Industrial	4,752	0	4,752	4,451	0	4,451	301	0	301
3	877000	Measuring & Reg Sta Exp-City Gate	14,262	0	14,262	1,945	0	1,945	12,317	0	12,317
3	878000	Meter & House Regulator Expenses	93,138	0	93,138	73,172	0	73,172	19,966	0	19,966
3	879000	Customer Installation Expenses	85,204	7,520	92,724	44,443	5,046	49,489	40,761	2,474	43,235
3	880000	Other Expenses	240,116	31,290	271,406	178,196	20,995	199,191	61,920	10,295	72,215
3	881000	Rents	0	908	908	0	609	609	0	299	299
MAINTENANCE											
3	885000	Supervision & Engineering	16,194	0	16,194	6,246	0	6,246	9,948	0	9,948
3	887000	Mains	101,313	0	101,313	49,977	0	49,977	51,336	0	51,336
3	889000	Measuring & Reg Sta Exp-General	24,177	0	24,177	4,449	0	4,449	19,728	0	19,728
3	890000	Measuring & Reg Sta Exp-Industrial	9,533	2,833	12,366	7,326	1,901	9,227	2,207	932	3,139
3	891000	Measuring & Reg Sta Exp-City Gate	5,590	0	5,590	4,896	0	4,896	694	0	694
3	892000	Services	32,823	51,900	84,723	24,629	34,824	59,453	8,194	17,076	25,270
3	893000	Meters & House Regulators	25,950	41,220	67,170	21,875	27,658	49,533	4,075	13,562	17,637
3	894000	Other Equipment	-148	29,319	29,171	-187	19,673	19,486	39	9,646	9,685
TOTAL DISTRIBUTION OPERATING EXP			775,882	231,024	1,006,906	520,611	155,014	675,625	255,271	76,010	331,281
G-ADP	Depreciation		805,668	5,198	810,866	522,887	3,660	526,547	282,781	1,538	284,319
G-OTX	Taxes Other Than FIT		1,331,422	0	1,331,422	1,149,314	0	1,149,314	182,108	0	182,108
TOTAL DISTRIBUTION EXPENSES			2,912,972	236,222	3,149,194	2,192,812	158,674	2,351,486	720,160	77,548	797,708
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	37,835	37,835	0	25,161	25,161	0	12,674	12,674
2	902000	Meter Reading Expenses	139,541	7,885	147,426	122,432	5,244	127,676	17,109	2,641	19,750
G-903	903XXX	Customer Records & Collection Expenses	83,984	352,633	436,617	56,198	234,425	290,623	27,786	118,208	145,994
2	904000	Uncollectible Accounts	0	177,678	177,678	0	118,159	118,159	0	59,519	59,519
2	905000	Misc Customer Accounts	0	5,499	5,499	0	3,657	3,657	0	1,842	1,842
TOTAL CUSTOMER ACCOUNTS EXPENSES			223,525	581,530	805,055	178,630	386,646	565,276	44,895	194,884	239,779
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	1,017,735	33,929	1,051,664	766,882	22,563	789,445	250,853	11,366	262,219
2	909000	Advertising	0	42,037	42,037	0	27,955	27,955	0	14,082	14,082
2	910000	Misc Customer Service & Info Exp	0	7,578	7,578	0	5,040	5,040	0	2,538	2,538
TOTAL CUSTOMER SERVICE & INFO EXP			1,017,735	83,544	1,101,279	766,882	55,558	822,440	250,853	27,986	278,839

GAS OPERATING STATEMENT	Report ID:
For Month Ended March 31, 2010	G-OPS-1A
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	499	499	0	332	332	0	167	167
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	5,426	1,814	7,240	5,021	1,206	6,227	405	608	1,013
		TOTAL SALES EXPENSES	5,426	2,313	7,739	5,021	1,538	6,559	405	775	1,180
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	3,989	433,541	437,530	1,464	294,561	296,025	2,525	138,980	141,505
4	921000	Office Supplies & Expenses	17	81,365	81,382	17	55,282	55,299	0	26,083	26,083
4	922000	Admin. Expenses Transferred - Credit	0	-2,877	-2,877	0	-1,955	-1,955	0	-922	-922
4	923000	Outside Services Employed	0	291,445	291,445	0	198,016	198,016	0	93,429	93,429
4	924000	Property Insurance Premium	0	24,297	24,297	0	16,508	16,508	0	7,789	7,789
4	925XXX	Injuries and Damages	0	54,653	54,653	0	37,133	37,133	0	17,520	17,520
4	926XXCX	Employee Pensions and Benefits	4,630	13,482	18,112	4,630	9,160	13,790	0	4,322	4,322
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	75,591	29,354	104,945	53,447	19,944	73,391	22,144	9,410	31,554
4	930000	Miscellaneous General Expenses	5,179	103,747	108,926	4,868	70,489	75,357	311	33,258	33,569
4	931000	Rents	1,380	34,096	35,476	1,322	23,166	24,488	58	10,930	10,988
4	935000	Maintenance of General Plant	14,537	120,126	134,663	7,566	81,617	89,183	6,971	38,509	45,480
		TOTAL ADMIN & GEN OPERATING EXP	105,323	1,183,229	1,288,552	73,314	803,921	877,235	32,009	379,308	411,317
G-ADP		Depreciation	64,727	103,071	167,798	43,463	70,030	113,493	21,264	33,041	54,305
4	404X50	Amortization - Leasehold Imp (1404.60)	0	167	167	0	113	113	0	54	54
G-CAM		Amortization - Intangible Plant--Software	0	101,949	101,949	0	69,267	69,267	0	32,682	32,682
99	404X30	Amortization - Intangible Distribution Plant	706	0	706	387	0	387	319	0	319
99	407X28	Amortization - Decoupling Revenue	26,417	0	26,417	26,417	0	26,417	0	0	0
99	407329	Decoupling Surcharge	57,313	0	57,313	57,313	0	57,313	0	0	0
G-OTX		Taxes Other than FIT	0	547	547	0	372	372	0	175	175
		TOTAL ADMIN & GENERAL EXPENSES	254,486	1,388,963	1,643,449	200,894	943,703	1,144,597	53,592	445,260	498,852
		TOTAL EXPENSES BEFORE FIT	27,384,483	2,474,454	29,858,937	19,514,301	1,670,092	21,184,393	7,870,182	804,362	8,674,544
		NET OPERATING INCOME BEFORE FIT			2,867,399			1,746,297			1,121,102
G-FIT		FEDERAL INCOME TAX			-724,613			-599,351			-125,262
G-FIT		DEFERRED FEDERAL INCOME TAX			1,577,303			1,109,710			467,593
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-3,853			-2,386			-1,467
		GAS NET OPERATING INCOME			2,018,562			1,238,324			780,238

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.502%	33.498%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.099%	32.901%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.410%	29.590%
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 Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-804-1A
--	------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-3,324,598	0	-3,324,598	-2,329,628	0	-2,329,628	-994,970	0	-994,970
99	805120	Gas Expense - Rate Deferrals	-757,434	0	-757,434	-534,639	0	-534,639	-222,795	0	-222,795
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	23,231,779	0	23,231,779	16,358,161	0	16,358,161	6,873,618	0	6,873,618
1	804001	Pipeline Demand Costs	2,408,836	0	2,408,836	1,684,981	0	1,684,981	723,855	0	723,855
99	804010	Gas Costs - Fixed Hedge	-11,778	0	-11,778	-8,293	0	-8,293	-3,485	0	-3,485
99	804014	GTI Contributions	8,247	0	8,247	2,976	0	2,976	5,271	0	5,271
99	804017	Transaction Fees	5,168	0	5,168	3,639	0	3,639	1,529	0	1,529
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	555,094	0	555,094	390,842	0	390,842	164,252	0	164,252
6	804700	Off System Gas Purchases - Bookout	792,250	0	792,250	557,823	0	557,823	234,427	0	234,427
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			22,907,564	0	22,907,564	16,125,862	0	16,125,862	6,781,702	0	6,781,702

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	70.410%	29.590%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 5/6/2010

ALLOCATION OF ACCOUNT 903 For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-903-1A
--	------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	83,984	347,385	431,369	56,198	231,018	287,216	27,786	116,367	144,153
12	903920	Accts Rec Sold - Program Fees	0	5,248	5,248	0	3,407	3,407	0	1,841	1,841
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			83,984	352,633	436,617	56,198	234,425	290,623	27,786	118,208	145,994

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.502%	33.498%
G-ALL	12	Net Gas Plant	100.000%	64.913%	35.087%

ALLOCATION OF ACCOUNT 908 For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-908-1A
--	------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	-9,021	33,929	24,908	-9,021	22,563	13,542	0	11,366	11,366
99	908600	Customer Service & Info Expense	1,120,875	0	1,120,875	848,886	0	848,886	271,989	0	271,989
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-125,611	0	-125,611	-96,046	0	-96,046	-29,565	0	-29,565
99	908990	DSM Amortization	31,492	0	31,492	23,063	0	23,063	8,429	0	8,429
		Total Account 908	<u>1,017,735</u>	<u>33,929</u>	<u>1,051,664</u>	<u>766,882</u>	<u>22,563</u>	<u>789,445</u>	<u>250,853</u>	<u>11,366</u>	<u>262,219</u>

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.502%	33.498%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-FIT-1A
--	------------------------

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	32,726,336	22,930,690	9,795,646	
G-OPS	Operating & Maintenance Expense	27,331,414	19,219,949	8,111,465	
G-OPS	Book Depreciation & Amortization	1,201,839	819,154	382,685	
G-OTX	Taxes Other than FIT	1,325,684	1,145,290	180,394	
	Net Operating Income Before FIT	2,867,399	1,746,297	1,121,102	
	Less: Monthly Interest Expense	806,272	535,369	270,903	
G-SCM	Add: Schedule M Additions	-2,230,914	-1,677,182	-553,732	
G-SCM	Less: Schedule M Deductions	1,900,534	1,246,177	654,357	
	Taxable Net Operating Income	-2,070,321	-1,712,431	-357,890	
	Percent	35%	35%	35%	
	Total Federal Income Tax	-724,613	-599,351	-125,262	
G-DTE	Deferred FIT	1,577,303	1,109,710	467,593	
99	411400 Amortized Investment Tax Credit	-3,853	-2,386	-1,467	
	Total FIT/Deferred FIT & ITC	848,837	507,973	340,864	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-SCM-1A
---	------------------------

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)	871,101	247,008	1,118,109	566,737	168,687	735,424	304,364	78,321	382,685
12	997001	Contributions In Aid of Construction	0	11,879	11,879	0	7,711	7,711	0	4,168	4,168
2	997002	Injuries and Damages	0	-61,000	-61,000	0	-40,566	-40,566	0	-20,434	-20,434
12	997003	Salvage	0	-27,347	-27,347	0	-17,752	-17,752	0	-9,595	-9,595
4	997005	FAS106 Current Retiree Medical Accrual	0	13,092	13,092	0	8,895	8,895	0	4,197	4,197
6	997008	DSM Book Amortization	0	31,492	31,492	0	22,174	22,174	0	9,318	9,318
99	997010	Deferred Gas Credit and Refunds	-4,081,477	0	-4,081,477	-2,863,712	0	-2,863,712	-1,217,765	0	-1,217,765
4	997015	Airplane Lease Payments	0	7,579	7,579	0	5,149	5,149	0	2,430	2,430
12	997016	1992 Redemptions	0	26,451	26,451	0	17,170	17,170	0	9,281	9,281
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	83,175	0	83,175	83,175	0	83,175	0	0	0
12	997032	Interest Rate Swaps	0	28,118	28,118	0	18,252	18,252	0	9,866	9,866
99	997033	DSM Tariff Rider	243,052	0	243,052	100,675	0	100,675	142,377	0	142,377
4	997033	DSM Tariff Rider	0	63	63	0	43	43	0	20	20
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	-125,611	0	-125,611	-96,046	0	-96,046	-29,565	0	-29,565
4	997066	Miscellaneous Schedule M Additions	0	281,318	281,318	0	191,136	191,136	0	90,182	90,182
		TOTAL SCHEDULE M ADDITIONS	-3,005,130	774,216	-2,230,914	-2,204,541	527,359	-1,677,182	-800,589	246,857	-553,732
		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	1,242,476	1,242,476	0	652,611	652,611
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	1,246,177	1,246,177	0	654,357	654,357

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.502%	33.498%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.099%	32.901%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.410%	29.590%
G-ALL	11	Book Depreciation	100.000%	65.563%	34.437%
G-ALL	12	Net Gas Plant	100.000%	64.913%	35.087%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-DTE-1A
---	------------------------

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	296,456	189,198	107,258
99	410100	Deferred Federal Income Tax Exp	1,301,695	928,259	373,436
		SUBTOTAL	<u>1,598,151</u>	<u>1,117,457</u>	<u>480,694</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-64,812	-41,363	-23,449
99	411100	Deferred Federal Income Tax Exp	43,964	33,616	10,348
		SUBTOTAL	<u>-20,848</u>	<u>-7,747</u>	<u>-13,101</u>
		Total Deferred Federal Income Tax Expense	<u><u>1,577,303</u></u>	<u><u>1,109,710</u></u>	<u><u>467,593</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	63.820%	36.180%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-INT-1A
--	------------------------

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	281,281,995	182,771,814	98,510,181
	Interest Deduction for FIT Calculation	9,675,265	6,424,429	3,250,836
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 March 31, 2010 Average of Monthly Averages Basis	Report ID: G-OTX-1A
--	------------------------

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	-6,285	-6,285	0	-4,396	-4,396	0	-1,889	-1,889
		DISTRIBUTION									
99	408110	State Excise Tax	623,015	0	623,015	623,015	0	623,015	0	0	0
99	408120	Municipal Occupation & License Tax	702,073	0	702,073	576,374	0	576,374	125,699	0	125,699
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	15,544	0	15,544	-50,075	0	-50,075	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	-9,210	0	-9,210	0	0	0	-9,210	0	-9,210
		TOTAL	1,331,422	0	1,331,422	1,149,314	0	1,149,314	182,108	0	182,108
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	547	547	0	372	372	0	175	175
		TOTAL TAXES OTHER THAN FIT	1,331,422	-5,738	1,325,684	1,149,314	-4,024	1,145,290	182,108	-1,714	180,394
		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		-6,285	33,491,805	11.021%	-6,285	0	0.000%	0
G-ALL		Distribution	412,311,125		15,544	266,845,782	87.810%	-50,075	145,465,343	98.183%	65,619
G-ALL		General	6,243,298		547	3,550,811	1.169%	-667	2,692,487	1.817%	1,214
		TOTAL	452,046,228		9,806	303,888,398	100.000%	-57,027	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 March 31, 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	5,070,969	5,070,969	0	3,445,368	3,445,368	0	1,625,601	1,625,601
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,240,734	2,240,734	0	1,522,422	1,522,422	0	718,312	718,312
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	7,352,562	7,770,461	249,449	4,995,551	5,245,000	168,450	2,357,011	2,525,461
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	14,526,841	14,526,841	0	10,161,525	10,161,525	0	4,365,316	4,365,316
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	11,209,238	11,209,238	0	7,840,862	7,840,862	0	3,368,376	3,368,376
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	1,456,227	1,456,227	0	1,018,631	1,018,631	0	437,596	437,596
TOTAL UNDERGROUND STORAGE PLANT			0	30,577,659	30,577,659	0	21,389,072	21,389,072	0	9,188,587	9,188,587
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	614,563	22,254	636,817	438,537	15,669	454,206	176,026	6,585	182,611
6	376000	Mains	206,674,214	2,512,521	209,186,735	131,898,208	1,769,066	133,667,274	74,776,006	743,455	75,519,461
6	378000	Measuring & Reg Station Equip-General	4,580,682	57,440	4,638,122	2,847,845	40,444	2,888,289	1,732,837	16,996	1,749,833
6	379000	Measuring & Reg Station Equip-City Gate	6,242,917	60,967	6,303,884	2,084,349	42,927	2,127,276	4,158,568	18,040	4,176,608
6	380000	Services	133,916,132	0	133,916,132	88,228,963	0	88,228,963	45,687,169	0	45,687,169
6	381000	Meters	56,675,457	0	56,675,457	37,762,943	0	37,762,943	18,912,514	0	18,912,514
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	2,624,382	0	2,624,382	2,025,471	0	2,025,471	598,911	0	598,911
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			411,477,550	2,653,182	414,130,732	265,347,714	1,868,106	267,215,820	146,129,836	785,076	146,914,912
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	8,830,354	11,052,195	1,288,369	5,999,607	7,287,976	933,472	2,830,747	3,764,219
4	391XXX	Office Furniture & Equipment	0	7,074,032	7,074,032	0	4,806,310	4,806,310	0	2,267,722	2,267,722
4	392XXX	Transportation Equipment	4,279,374	1,150,333	5,429,707	3,186,441	781,571	3,968,012	1,092,933	368,762	1,461,695
4	393000	Stores Equipment	160,623	199,091	359,714	115,763	135,268	251,031	44,860	63,823	108,683
4	394000	Tools, Shop & Garage Equipment	1,455,125	1,900,873	3,355,998	998,419	1,291,510	2,289,929	456,706	609,363	1,066,069
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	573,391	4,184,478	2,738,949	389,579	3,128,528	872,138	183,812	1,055,950

GAS UTILITY PLANT For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-1A
--	------------------------

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,665,004	3,809,522	5,474,526	522,852	2,588,304	3,111,156	1,142,152	1,221,218	2,363,370
4	398000	Miscellaneous Equipment	1,137	96,454	97,591	488	65,534	66,022	649	30,920	31,569
		TOTAL GENERAL PLANT	14,205,598	24,800,464	39,006,062	9,535,465	16,850,180	26,385,643	4,670,133	7,950,284	12,620,417
		TOTAL PLANT IN SERVICE	426,101,047	65,383,867	491,484,914	275,132,628	45,102,909	320,235,537	150,968,419	20,280,958	171,249,377
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	426,101,047	65,383,867	491,484,914	275,132,628	45,102,909	320,235,537	150,968,419	20,280,958	171,249,377
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,265,110	11,265,110	0	7,879,944	7,879,944	0	3,385,166	3,385,166
G-ADP	1119.X5	Distribution	134,909,353	870,348	135,779,701	87,557,540	612,812	88,170,352	47,351,813	257,536	47,609,349
G-ADP	1119.X6	General Plant - Non-Transportation	5,445,070	5,021,643	10,466,713	3,816,385	3,411,855	7,228,240	1,628,685	1,609,788	3,238,473
G-ADP	1119.X7	General Plant - Transportation	884,177	76,202	960,379	631,179	51,774	682,953	252,998	24,428	277,426
		TOTAL ACCUMULATED DEPRECIATION	141,238,600	17,233,303	158,471,903	92,005,104	11,956,385	103,961,489	49,233,496	5,276,918	54,510,414
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,745,879	3,745,879	0	2,545,063	2,545,063	0	1,200,816	1,200,816
99	111X30	Intangible Plant--Distribution Plant	70,632	0	70,632	38,465	0	38,465	32,167	0	32,167
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	23,002	23,002	0	15,628	15,628	0	7,374	7,374
		TOTAL ACCUMULATED AMORTIZATION	70,632	3,768,881	3,839,513	38,465	2,560,691	2,599,156	32,167	1,208,190	1,240,357
		NET GAS UTILITY PLANT	284,791,815	44,381,683	329,173,498	183,089,059	30,585,833	213,674,892	101,702,756	13,795,850	115,498,606

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%		70.410%		29.590%
G-ALL	99	Not Allocated	0.000%		0.000%		0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-APL-1A
---	------------------------

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	284,791,815	44,381,683	329,173,498	183,089,059	30,585,833	213,674,892	101,702,756	13,795,850	115,498,606
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,184,767	-3,184,767	0	-2,067,328	-2,067,328	0	-1,117,439	-1,117,439
12	282900	Deferred F.I.T. - Plant In Service	0	-49,147,994	-49,147,994	0	-31,903,437	-31,903,437	0	-17,244,557	-17,244,557
12	190180	FAS 109 ITC	0	169,497	169,497	0	110,026	110,026	0	59,471	59,471
12	283850	Gas portion of Bond Redemptions	0	-698,394	-698,394	0	-453,348	-453,348	0	-245,046	-245,046
4	190850	Gain on Sale of General Office Bldg--GAS	0	41,005	41,005	0	27,860	27,860	0	13,145	13,145
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-52,820,653	-52,820,653	0	-34,286,227	-34,286,227	0	-18,534,426	-18,534,426
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	0	0	0	0	0	0	0	0
1	164100	Gas Inventory--Jackson Prairie	0	4,832,638	4,832,638	0	3,380,430	3,380,430	0	1,452,208	1,452,208
99	186710	DSM Programs	213,623	0	213,623	82,288	0	82,288	131,335	0	131,335
4	253850	Gain on Sale of General Office Building	0	-117,111	-117,111	0	-79,569	-79,569	0	-37,542	-37,542
		TOTAL OTHER ADJUSTMENTS	213,623	4,715,527	4,929,150	82,288	3,300,861	3,383,149	131,335	1,414,666	1,546,001
		NET RATE BASE	285,005,438	-3,723,443	281,281,995	183,171,347	-399,533	182,771,814	101,834,091	-3,323,910	98,510,181

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%	64.913%	35.087%
G-ALL	13	Net Gas General Plant	100.000%	66.987%	33.013%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-1A
--	------------------------

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	30,577,659	30,577,659	0	21,389,072	21,389,072	0	9,188,587	9,188,587
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	30,104,884	30,104,884	0	21,058,366	21,058,366	0	9,046,518	9,046,518
		Percentage		100.000%	100.000%		0.000%			0.000%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,265,110	11,265,110	0			0		
	403X80	Depreciation Expense - JP		36,604	36,604	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,265,110	11,265,110	0	7,879,944	7,879,944	0	3,385,166	3,385,166
1	403X80	Depreciation Expense - JP	0	36,604	36,604	0	25,604	25,604	0	11,000	11,000
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	411,477,550	2,653,182	414,130,732	265,347,714	1,868,106	267,215,820	146,129,836	785,076	146,914,912
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	411,392,580	2,653,182	414,045,762	265,287,414	1,868,106	267,155,520	146,105,166	785,076	146,890,242
		Percentage		0.641%	100.000%		64.485%			34.874%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		870,348	135,779,701	87,557,540			47,351,813		
	403X50	Depreciation Expense		5,198	810,866	522,887			282,781		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	134,909,353	870,348	135,779,701	87,557,540	612,812	88,170,352	47,351,813	257,536	47,609,349
6	403X50	Depreciation Expense	805,668	5,198	810,866	522,887	3,660	526,547	282,781	1,538	284,319
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	14,205,598	24,800,464	39,006,062	9,535,465	16,850,180	26,385,645	4,670,133	7,950,284	12,620,417
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	4,279,374	1,150,333	5,429,707	3,186,441	781,571	3,968,012	1,092,933	368,762	1,461,695
		Depreciable Non-Transport Genl Plant	9,257,894	22,801,139	32,059,033	5,772,752	15,491,778	21,264,530	3,485,142	7,309,361	10,794,503
		Percentage		71.122%	100.000%		18.007%			10.871%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-1A
--	------------------------

			***** 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		5,021,643	7,060,605	1,271,403			767,558		
	108X06	Accum Depr--Gas General Plant - Direct	3,406,109		3,406,109	2,544,982			861,127		
	403X60	Depreciation Expense		102,527	144,157	25,958			15,671		
	403X60	Depreciation Expense (Direct)	21,075		21,075	15,999			5,076		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,445,070	5,021,643	10,466,713	3,816,385	3,411,855	7,228,240	1,628,685	1,609,788	3,238,473
4	403X60	Depreciation Expense	62,704	102,527	165,231	41,957	69,660	111,617	20,747	32,867	53,614
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,279,374	1,150,333	5,429,707	3,186,441	781,571	3,968,012	1,092,933	368,762	1,461,695
		Percentage		21.186%	100.000%	58.685%			20.129%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		76,202	359,679	211,078			72,400		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	600,699		600,699	420,101			180,598		
	403X70	Depreciation Expense		544	2,567	1,506			517		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	884,177	76,202	960,379	631,179	51,774	682,953	252,998	24,428	277,426
4	403X70	Depreciation Expense	2,023	544	2,567	1,506	370	1,876	517	174	691
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%			70.410%			29.590%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-1A
--	------------------------

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	418,103	301,841	81,267
8			Utility 8	5,772	0	4,034
9			Utility 9	809	639	170
		TOTAL		424,684	302,480	85,471
7	404X32	PC Software	Utility 7	57,420	41,453	11,161
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		64,568	41,453	16,156
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		490,111	344,553	101,794

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 March 31, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-1A
--	------------------------

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	575,695	415,611	111,898	48,186
8	Utility 8	11,533	0	8,059	3,474
9	Utility 9	59,806	47,214	12,592	0
9	Utility 9 - Washington	8,924	7,045	1,879	0
9	Utility 9 - Idaho	34,454	27,200	7,254	0
	Total	<u>690,412</u>	<u>497,070</u>	<u>141,682</u>	<u>51,660</u>
7	403X70 Utility 7	202	146	39	17
9	Utility 9	1,197	945	252	0
	Total	<u>1,399</u>	<u>1,091</u>	<u>291</u>	<u>17</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 March 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
---	------------------------

		***** 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	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
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
		TOTAL ACCOUNT	6,327,843	371,603	447,074	3,178,062	3,996,739	576,272	92,058	848,992	1,517,322	472,075	341,707	813,782
	390XXX	Structures & Improvements												
99		Utility 0	3,464,779	510,414	1,383,982	1,570,383	3,464,779	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	3,318,597	0	0	0	0	0	0	0	0	3,318,597	0	3,318,597
7		Utility 7	40,283,928	0	0	29,082,176	29,082,176	0	0	7,829,987	7,829,987	0	3,371,765	3,371,765
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	4,751,207	0	0	3,750,840	3,750,840	0	0	1,000,367	1,000,367	0	0	0
		TOTAL ACCOUNT	58,847,093	1,817,135	4,884,002	34,403,399	41,104,536	1,288,369	933,472	8,830,354	11,052,195	3,318,597	3,371,765	6,690,362
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,246,498	0	0	1,246,498	1,246,498	0	0	0	0	0	0	0
7		Utility 7	35,003,370	0	0	25,269,983	25,269,983	0	0	6,803,605	6,803,605	0	2,929,782	2,929,782
8		Utility 8	386,976	0	0	0	0	0	0	270,427	270,427	0	116,549	116,549
		TOTAL ACCOUNT	36,636,844	0	0	26,516,481	26,516,481	0	0	7,074,032	7,074,032	0	3,046,331	3,046,331
	392XXX	Transportation Equipment												
99		Utility 0	12,714,815	5,350,744	2,392,935	4,971,136	12,714,815	0	0	0	0	0	0	0
99		Utility 1	4,772,801	0	0	0	0	2,944,885	955,275	872,641	4,772,801	0	0	0
99		Utility 2	2,024,118	0	0	0	0	0	0	0	0	2,024,118	0	2,024,118
7		Utility 7	439,200	0	0	317,072	317,072	0	0	85,367	85,367	0	36,761	36,761
9		Utility 9 - Wa	1,147,262	905,706	0	0	905,706	241,556	0	0	241,556	0	0	0
9		Utility 9 - Idaho	653,803	0	516,145	0	516,145	0	137,658	0	137,658	0	0	0
9		Utility 9 - Allocated	913,443	0	0	721,118	721,118	0	0	192,325	192,325	0	0	0
		TOTAL ACCOUNT	22,665,442	6,256,450	2,909,080	6,009,326	15,174,856	3,186,441	1,092,933	1,150,333	5,429,707	2,024,118	36,761	2,060,879

COMMON GENERAL PLANT For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
---	------------------------

***** 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	149,570	118,078	0	0	118,078	31,492	0	0	31,492	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	945,574	0	0	746,483	746,483	0	0	199,091	199,091	0	0	0
		TOTAL ACCOUNT	1,833,161	128,817	182,945	1,104,458	1,416,220	115,763	44,860	199,091	359,714	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	3,566,357	0	0	2,574,660	2,574,660	0	0	693,193	693,193	0	298,504	298,504
8		Utility 8	1,026,380	0	0	0	0	0	0	717,255	717,255	0	309,125	309,125
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
		TOTAL ACCOUNT	11,241,421	1,321,730	440,382	4,552,401	6,314,513	998,419	456,706	1,900,873	3,355,998	963,281	607,629	1,570,910
	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
		TOTAL ACCOUNT	2,740,067	230,136	149,040	1,594,349	1,973,525	107,912	35,165	317,422	460,499	273,708	32,335	306,043
	396XXX	Power Operated Equipment												
99		Utility 0	28,019,670	13,295,198	7,146,259	7,578,213	28,019,670	0	0	0	0	0	0	0
99		Utility 1	3,688,978	0	0	0	0	2,588,383	763,032	337,563	3,688,978	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
		TOTAL ACCOUNT	34,148,418	13,859,741	7,555,347	8,458,645	29,873,733	2,738,949	872,138	573,391	4,184,478	43,834	46,373	90,207

COMMON GENERAL PLANT For Month Ended March 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
---	------------------------

		***** 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	39,455,246	5,590,768	2,203,051	31,661,427	39,455,246	0	0	0	0	0	0	0
99		Utility 1	710,207	0	0	0	0	425,165	285,042	0	710,207	0	0	0
99		Utility 2	526,001	0	0	0	0	0	0	0	0	526,001	0	526,001
7		Utility 7	8,329,742	0	0	6,013,491	6,013,491	0	0	1,619,052	1,619,052	0	697,199	697,199
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916
9		Utility 9 - Wa	463,960	366,273	0	0	366,273	97,687	0	0	97,687	0	0	0
9		Utility 9 - Idaho	4,070,815	0	3,213,705	0	3,213,705	0	857,110	0	857,110	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
		TOTAL ACCOUNT	61,811,935	5,957,041	5,416,756	43,461,496	54,835,293	522,852	1,142,152	3,809,522	5,474,526	526,001	976,115	1,502,116
	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
		TOTAL ACCOUNT	509,850	1,829	4,734	364,859	371,422	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	236,762,074	29,944,482	21,989,360	129,643,476	181,577,318	9,535,465	4,670,133	24,800,464	39,006,062	7,678,841	8,499,853	16,178,694

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 March 31, 2010 Average of Monthly Averages Basis	Report ID: C-ADP-1A
---	------------------------

Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	40,382,466	40,382,466	0	0
99	108X06	Utility 1 - Allocated	630,734	0	630,734	0
99	108X06	Utility 1 - Washington	2,544,982	0	2,544,982	0
99	108X06	Utility 1 - Idaho	861,127	0	861,127	0
99	108X06	Utility 2	2,307,268	0	0	2,307,268
7	108X06	Utility 7	13,296,554	9,599,181	2,584,451	1,112,922
8	108X06	Utility 8	888,290	0	620,755	267,535
9	108X06	Utility 9	15,315,435	12,090,770	3,224,665	0
Total			76,226,856	62,072,417	10,466,714	3,687,725

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,893,054	5,893,054	0	0
99	108X07	Utility 1 - Allocated	198,934	0	198,934	0
99	108X07	Utility 1 - Washington	420,101	0	420,101	0
99	108X07	Utility 1 - Idaho	180,598	0	180,598	0
99	108X07	Utility 2	988,157	0	0	988,157
7	108X07	Utility 7	37,822	27,305	7,351	3,166
9	108X07	Utility 9	728,540	575,146	153,394	0
Total			8,447,206	6,495,505	960,378	991,323

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%

COMMON INTANGIBLE PLANT		Report ID:												
For Month Ended March 31, 2010		C-IPL-1A	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****			
Average of Monthly Averages Basis			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total	
Ref/Basis	Account	Description	Total											
	303000	Intangible Plant												
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	
7		Utility 7	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	
		TOTAL ACCOUNT	611,957	0	0	153,199	153,199	249,449	168,450	40,859	458,758	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	
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	46,440	
7		Utility 7	24,844,233	0	0	17,935,797	17,935,797	0	0	4,828,974	4,828,974	0	2,079,462	
8		Utility 8	346,291	0	0	0	0	0	0	241,995	241,995	0	104,296	
		TOTAL ACCOUNT	26,014,784	0	0	18,713,617	18,713,617	0	0	5,070,969	5,070,969	46,440	2,183,758	
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0	
7		Utility 7	9,279,856	0	0	6,699,406	6,699,406	0	0	1,803,726	1,803,726	0	776,724	
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	
		TOTAL ACCOUNT	10,709,222	0	0	7,511,755	7,511,755	0	0	2,240,734	2,240,734	0	956,733	
		TOTAL	37,335,963	0	0	26,378,571	26,378,571	249,449	168,450	7,352,562	7,770,461	46,440	3,140,491	

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 March 31, 2010 Average of Monthly Averages Basis	Report ID: C-AAM-1A
---	------------------------

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	913,317	913,317	0	0
99		Utility 1	6,697	0	6,697	0
99		Utility 2 - Oregon	25,586	0	0	25,586
7		Utility 7	17,225,432	12,435,556	3,348,107	1,441,769
8		Utility 8	553,288	0	386,649	166,639
9		Utility 9	21,023	16,597	4,426	0
		Total	18,745,343	13,365,470	3,745,879	1,633,994
Accum Amort--Leasehold Improvements (111X50, 111X60)						
7		Utility 7	104,397	75,367	20,292	8,738
9		Utility 9	12,869	10,159	2,710	0
		Total	117,266	85,526	23,002	8,738
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 March 31, 2010 Average of Monthly Averages Basis	Report ID: G-CAM-1A
--	------------------------

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	0	5,070,969	5,070,969	0	3,445,368	3,445,368	0	1,625,601	1,625,601
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	2,240,734	2,240,734	0	1,522,422	1,522,422	0	718,312	718,312
G-PLT	303110	Misc Intangible Plant - PC Software	0	7,311,703	7,311,703	0	4,967,790	4,967,790	0	2,343,913	2,343,913
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,745,879	3,745,879	0			0		
	404	Amortization Expense (404X30, X31, X32)		101,949	101,949	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,745,879	3,745,879	0	2,545,063	2,545,063	0	1,200,816	1,200,816
4	404	Amortization Expense (404X30, X31, X32)	0	101,949	101,949	0	69,267	69,267	0	32,682	32,682
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 March 31, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-1A
---	------------------------

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - General Plant (For Report APL)				
7	282900	Utility 7	-14,543,735	-10,499,559	-2,826,866	-1,217,311
9	282900	Utility 9	-1,699,838	-1,341,937	-357,901	0
		Total	<u>-16,243,573</u>	<u>-11,841,496</u>	<u>-3,184,767</u>	<u>-1,217,311</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%