

GAS RATE OF RETURN For Month Ended April 30, 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	1,271,808	812,345	459,463
		Adjustments			
		Adjusted Gas Net Operating Income	1,271,808	812,345	459,463
G-APL		Gas Net Adjusted Rate Base	280,256,309	182,032,739	98,223,570
		RATE OF RETURN	0.454%	0.446%	0.468%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Month Ended April 30, 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	4/30/2010	220,843	146,803	74,040
2		Percent		100.000%	66.474%	33.526%
	G-OPS	Direct Distribution Operating Expense		664,635	437,007	227,628
3		Percent		100.000%	65.751%	34.249%
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		28,415,162	19,876,406	8,538,756
	G-PLT	Distribution		414,630,373	267,388,834	147,241,539
		Total Underground Storage/Dist Plant		443,045,535	287,265,240	155,780,295
5		Percent		100.000%	64.839%	35.161%
	Input	Actual Therms Purchased	4/30/2010	20,284,443	14,410,069	5,874,374
6		Percent		100.000%	71.040%	28.960%

GAS ALLOCATION PERCENTAGES For Month Ended April 30, 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>	
7	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>72.193%</b>	<b>19.437%</b>	<b>8.370%</b>	
	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>	
8	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.882%</b>	<b>30.118%</b>	

GAS ALLOCATION PERCENTAGES For Month Ended April 30, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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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
	<b>Total</b>		<b>97,208,916</b>	<b>81,407,228</b>	<b>15,801,688</b>	<b>0</b>
	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
	<b>Total</b>		<b>56,093,298</b>	<b>47,549,740</b>	<b>8,543,558</b>	<b>0</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>315.781%</b>	<b>84.219%</b>	<b>0.000%</b>
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		1,019,087	667,854	351,233	
11	Percent		100.000%	65.535%	34.465%	
	G-PLT Net Gas Plant		327,667,676	212,559,773	115,107,903	
12	Percent		100.000%	64.871%	35.129%	
	G-PLT Net Gas General Plant		27,929,935	18,674,897	9,255,038	
13	Percent		100.000%	66.863%	33.137%	
	G-SCM Net Allocated Schedule M		-1,208,898	-776,142	-432,756	
14	Percent		100.000%	64.202%	35.798%	
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	<b>TOTAL</b>		<b>303,888,398</b>	<b>148,157,830</b>		

GAS OPERATING STATEMENT	Report ID:
For Month Ended April 30, 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
		<b>REVENUES</b>									
		<b>SALES OF GAS:</b>									
99	480000	Residential	13,537,320	0	13,537,320	9,442,242	0	9,442,242	4,095,078	0	4,095,078
99	4812XX	Commercial - Firm & Interruptible	6,687,352	0	6,687,352	4,792,968	0	4,792,968	1,894,384	0	1,894,384
99	4813XX	Industrial-Firm	273,528	0	273,528	172,024	0	172,024	101,504	0	101,504
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-4,265,395	0	-4,265,395	-2,914,856	0	-2,914,856	-1,350,539	0	-1,350,539
99	484000	Interdepartmental Revenue	29,986	0	29,986	26,243	0	26,243	3,743	0	3,743
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>16,262,791</b>	<b>0</b>	<b>16,262,791</b>	<b>11,518,621</b>	<b>0</b>	<b>11,518,621</b>	<b>4,744,170</b>	<b>0</b>	<b>4,744,170</b>
		<b>OTHER OPERATING REVENUES:</b>									
99	483000	Sales for Resale	8,622,392	0	8,622,392	6,125,347	0	6,125,347	2,497,045	0	2,497,045
99	488000	Miscellaneous Service Revenues	3,580	0	3,580	1,793	0	1,793	1,787	0	1,787
99	489300	Transportation For Others	321,418	0	321,418	285,671	0	285,671	35,747	0	35,747
99	493000	Rent from Gas Property	189	0	189	189	0	189	0	0	0
4	495000	Other Gas Revenues	753,944	21,206	775,150	536,744	14,408	551,152	217,200	6,798	223,998
		<b>TOTAL OTHER OPERATING REVENUES</b>	<b>9,701,523</b>	<b>21,206</b>	<b>9,722,729</b>	<b>6,949,744</b>	<b>14,408</b>	<b>6,964,152</b>	<b>2,751,779</b>	<b>6,798</b>	<b>2,758,577</b>
		<b>TOTAL GAS REVENUES</b>	<b>25,964,314</b>	<b>21,206</b>	<b>25,985,520</b>	<b>18,468,365</b>	<b>14,408</b>	<b>18,482,773</b>	<b>7,495,949</b>	<b>6,798</b>	<b>7,502,747</b>
		<b>PRODUCTION EXPENSES:</b>									
G-804	804/805	City Gate Purchases	19,770,665	0	19,770,665	14,043,267	0	14,043,267	5,727,398	0	5,727,398
6	808XXX	Net Natural Gas Storage Transactions	-1,922,771	0	-1,922,771	-1,365,937	0	-1,365,937	-556,834	0	-556,834
6	811000	Gas Used for Products Extraction	-81,082	0	-81,082	-57,601	0	-57,601	-23,481	0	-23,481
10	813000	Other Gas Expenses	0	103,442	103,442	0	68,951	68,951	0	34,491	34,491
		<b>TOTAL PRODUCTION EXPENSES</b>	<b>17,766,812</b>	<b>103,442</b>	<b>17,870,254</b>	<b>12,619,729</b>	<b>68,951</b>	<b>12,688,680</b>	<b>5,147,083</b>	<b>34,491</b>	<b>5,181,574</b>
		<b>UNDERGROUND STORAGE EXPENSES:</b>									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	21,348	21,348	0	14,933	14,933	0	6,415	6,415
1	837000	Other Equipment	0	28,394	28,394	0	19,862	19,862	0	8,532	8,532
		<b>TOTAL UNDERGROUND STORAGE OP. EXP</b>	<b>0</b>	<b>49,742</b>	<b>49,742</b>	<b>0</b>	<b>34,795</b>	<b>34,795</b>	<b>0</b>	<b>14,947</b>	<b>14,947</b>
G-ADP		Depreciation Expense	0	36,609	36,609	0	25,608	25,608	0	11,001	11,001
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	16,829	16,829	0	11,772	11,772	0	5,057	5,057
		<b>TOTAL UNDERGROUND STORAGE EXP</b>	<b>0</b>	<b>103,199</b>	<b>103,199</b>	<b>0</b>	<b>72,188</b>	<b>72,188</b>	<b>0</b>	<b>31,011</b>	<b>31,011</b>

GAS OPERATING STATEMENT For Month Ended April 30, 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	14,835	37,494	52,329	9,444	24,653	34,097	5,391	12,841	18,232
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	156,447	6,853	163,300	109,081	4,506	113,587	47,366	2,347	49,713
3	875000	Measuring & Reg Sta Exp-General	6,626	0	6,626	2,474	0	2,474	4,152	0	4,152
3	876000	Measuring & Reg Sta Exp-Industrial	-574	0	-574	-1,031	0	-1,031	457	0	457
3	877000	Measuring & Reg Sta Exp-City Gate	12,949	0	12,949	9,097	0	9,097	3,852	0	3,852
3	878000	Meter & House Regulator Expenses	116,378	0	116,378	85,401	0	85,401	30,977	0	30,977
3	879000	Customer Installation Expenses	98,319	7,418	105,737	54,711	4,877	59,588	43,608	2,541	46,149
3	880000	Other Expenses	76,930	44,431	121,361	56,824	29,214	86,038	20,106	15,217	35,323
3	881000	Rents	60	5,469	5,529	60	3,596	3,656	0	1,873	1,873
MAINTENANCE											
3	885000	Supervision & Engineering	16,184	0	16,184	3,453	0	3,453	12,731	0	12,731
3	887000	Mains	73,213	0	73,213	40,818	0	40,818	32,395	0	32,395
3	889000	Measuring & Reg Sta Exp-General	3,774	26	3,800	6,426	17	6,443	-2,652	9	-2,643
3	890000	Measuring & Reg Sta Exp-Industrial	7,639	4,683	12,322	1,249	3,079	4,328	6,390	1,604	7,994
3	891000	Measuring & Reg Sta Exp-City Gate	9,609	0	9,609	1,291	0	1,291	8,318	0	8,318
3	892000	Services	23,767	43,740	67,507	18,763	28,759	47,522	5,004	14,981	19,985
3	893000	Meters & House Regulators	48,353	37,132	85,485	38,886	24,415	63,301	9,467	12,717	22,184
3	894000	Other Equipment	126	18,292	18,418	60	12,027	12,087	66	6,265	6,331
TOTAL DISTRIBUTION OPERATING EXP			664,635	205,538	870,173	437,007	135,143	572,150	227,628	70,395	298,023
G-ADP	Depreciation		806,367	5,194	811,561	523,010	3,690	526,700	283,357	1,504	284,861
G-OTX	Taxes Other Than FIT		1,390,421	0	1,390,421	1,217,023	0	1,217,023	173,398	0	173,398
TOTAL DISTRIBUTION EXPENSES			2,861,423	210,732	3,072,155	2,177,040	138,833	2,315,873	684,383	71,899	756,282
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	30,684	30,684	0	20,397	20,397	0	10,287	10,287
2	902000	Meter Reading Expenses	129,093	6,752	135,845	110,676	4,488	115,164	18,417	2,264	20,681
G-903	903XXX	Customer Records & Collection Expenses	89,348	299,026	388,374	63,864	198,730	262,594	25,484	100,296	125,780
2	904000	Uncollectible Accounts	0	177,844	177,844	0	118,220	118,220	0	59,624	59,624
2	905000	Misc Customer Accounts	0	11,206	11,206	0	7,449	7,449	0	3,757	3,757
TOTAL CUSTOMER ACCOUNTS EXPENSES			218,441	525,512	743,953	174,540	349,284	523,824	43,901	176,228	220,129
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	915,896	41,083	956,979	726,796	27,310	754,106	189,100	13,773	202,873
2	909000	Advertising	0	23,491	23,491	0	15,615	15,615	0	7,876	7,876
2	910000	Misc Customer Service & Info Exp	0	2,629	2,629	0	1,748	1,748	0	881	881
TOTAL CUSTOMER SERVICE & INFO EXP			915,896	67,203	983,099	726,796	44,673	771,469	189,100	22,530	211,630

GAS OPERATING STATEMENT For Month Ended April 30, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	-79	-79	0	-53	-53	0	-26	-26
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	11,298	1,636	12,934	10,932	1,088	12,020	366	548	914
		<b>TOTAL SALES EXPENSES</b>	<b>11,298</b>	<b>1,557</b>	<b>12,855</b>	<b>10,932</b>	<b>1,035</b>	<b>11,967</b>	<b>366</b>	<b>522</b>	<b>888</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	1,019	426,186	427,205	698	289,564	290,262	321	136,622	136,943
4	921000	Office Supplies & Expenses	0	81,368	81,368	0	55,284	55,284	0	26,084	26,084
4	922000	Admin. Expenses Transferred - Credit	0	-2,755	-2,755	0	-1,872	-1,872	0	-883	-883
4	923000	Outside Services Employed	0	240,830	240,830	0	163,627	163,627	0	77,203	77,203
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	61,568	61,568	0	41,831	41,831	0	19,737	19,737
4	926XXX	Employee Pensions and Benefits	4,630	23,597	28,227	4,630	16,033	20,663	0	7,564	7,564
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	60,354	24,538	84,892	41,925	16,672	58,597	18,429	7,866	26,295
4	930000	Miscellaneous General Expenses	7,552	67,959	75,511	6,783	46,173	52,956	769	21,786	22,555
4	931000	Rents	1,380	15,111	16,491	1,322	10,267	11,589	58	4,844	4,902
4	935000	Maintenance of General Plant	18,654	136,569	155,223	10,971	92,789	103,760	7,683	43,780	51,463
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>93,589</b>	<b>1,099,268</b>	<b>1,192,857</b>	<b>66,329</b>	<b>746,876</b>	<b>813,205</b>	<b>27,260</b>	<b>352,392</b>	<b>379,652</b>
G-ADP		Depreciation	65,378	105,539	170,917	43,839	71,707	115,546	21,539	33,832	55,371
4	404X50	Amortization - Leasehold Imp (1404.60)	0	167	167	0	113	113	0	54	54
G-CAM		Amortization - Intangible Plant--Software	0	104,754	104,754	0	71,173	71,173	0	33,581	33,581
99	404X30	Amortization - Intangible Distribution Plant	1,136	0	1,136	817	0	817	319	0	319
99	407X28	Amortization - Decoupling Revenue	-42,445	0	-42,445	-42,445	0	-42,445	0	0	0
99	407329	Decoupling Surcharge	43,346	0	43,346	43,346	0	43,346	0	0	0
G-OTX		Taxes Other than FIT	0	2,999	2,999	0	2,038	2,038	0	961	961
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>161,004</b>	<b>1,312,727</b>	<b>1,473,731</b>	<b>111,886</b>	<b>891,907</b>	<b>1,003,793</b>	<b>49,118</b>	<b>420,820</b>	<b>469,938</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>21,934,874</b>	<b>2,324,372</b>	<b>24,259,246</b>	<b>15,820,923</b>	<b>1,566,871</b>	<b>17,387,794</b>	<b>6,113,951</b>	<b>757,501</b>	<b>6,871,452</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>1,726,274</b>			<b>1,094,979</b>			<b>631,295</b>
G-FIT		FEDERAL INCOME TAX			-309,506			-239,171			-70,335
G-FIT		DEFERRED FEDERAL INCOME TAX			767,825			524,191			243,634
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-3,853			-2,386			-1,467
		<b>GAS NET OPERATING INCOME</b>			<b>1,271,808</b>			<b>812,345</b>			<b>459,463</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.474%	33.526%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.751%	34.249%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	71.040%	28.960%
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 April 30, 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	-2,537,838	0	-2,537,838	-1,793,339	0	-1,793,339	-744,499	0	-744,499
99	805120	Gas Expense - Rate Deferrals	891,426	0	891,426	645,395	0	645,395	246,031	0	246,031
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	17,604,134	0	17,604,134	12,507,187	0	12,507,187	5,096,947	0	5,096,947
1	804001	Pipeline Demand Costs	2,062,529	0	2,062,529	1,442,739	0	1,442,739	619,790	0	619,790
99	804010	Gas Costs - Fixed Hedge	53,080	0	53,080	37,708	0	37,708	15,372	0	15,372
99	804014	GTI Contributions	6,250	0	6,250	2,231	0	2,231	4,019	0	4,019
99	804017	Transaction Fees	3,696	0	3,696	2,626	0	2,626	1,070	0	1,070
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	169,091	0	169,091	120,122	0	120,122	48,969	0	48,969
6	804700	Off System Gas Purchases - Bookout	1,518,297	0	1,518,297	1,078,598	0	1,078,598	439,699	0	439,699
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			19,770,665	0	19,770,665	14,043,267	0	14,043,267	5,727,398	0	5,727,398

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	71.040%	28.960%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 6/14/2010

ALLOCATION OF ACCOUNT 903 For Month Ended April 30, 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	89,348	296,282	385,630	63,864	196,950	260,814	25,484	99,332	124,816
12	903920	Accts Rec Sold - Program Fees	0	2,744	2,744	0	1,780	1,780	0	964	964
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			89,348	299,026	388,374	63,864	198,730	262,594	25,484	100,296	125,780

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.474%	33.526%
G-ALL	12	Net Gas Plant	100.000%	64.871%	35.129%

ALLOCATION OF ACCOUNT 908 For Month Ended April 30, 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	-2,146	41,083	38,937	-2,146	27,310	25,164	0	13,773	13,773
99	908600	Customer Service & Info Expense	928,053	0	928,053	689,693	0	689,693	238,360	0	238,360
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-41,503	0	-41,503	16,186	0	16,186	-57,689	0	-57,689
99	908990	DSM Amortization	31,492	0	31,492	23,063	0	23,063	8,429	0	8,429
Total Account 908			915,896	41,083	956,979	726,796	27,310	754,106	189,100	13,773	202,873

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.474%	33.526%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Month Ended April 30, 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		25,985,520	18,482,773	7,502,747
G-OPS	Operating & Maintenance Expense		21,722,933	15,416,090	6,306,843
G-OPS	Book Depreciation & Amortization		1,126,064	740,871	385,193
G-OTX	Taxes Other than FIT		1,410,249	1,230,833	179,416
	Net Operating Income Before FIT		1,726,274	1,094,979	631,295
	Less: Monthly Interest Expense		803,319	533,204	270,115
G-SCM	Add: Schedule M Additions		93,277	526	92,751
G-SCM	Less: Schedule M Deductions		1,900,534	1,245,646	654,888
	Taxable Net Operating Income		-884,302	-683,345	-200,957
	Percent		35%	35%	35%
	Total Federal Income Tax		-309,506	-239,171	-70,335
G-DTE	Deferred FIT		767,825	524,191	243,634
99	411400 Amortized Investment Tax Credit		-3,853	-2,386	-1,467
	Total FIT/Deferred FIT & ITC		454,466	282,634	171,832
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended April 30, 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)	872,881	252,282	1,125,163	567,666	172,304	739,970	305,215	79,978	385,193
12	997001	Contributions In Aid of Construction	0	28,259	28,259	0	18,332	18,332	0	9,927	9,927
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	-8,489	-8,489	0	-5,507	-5,507	0	-2,982	-2,982
4	997005	FAS106 Current Retiree Medical Accrual	0	1,673	1,673	0	1,137	1,137	0	536	536
6	997008	DSM Book Amortization	0	31,492	31,492	0	22,372	22,372	0	9,120	9,120
99	997010	Deferred Gas Credit and Refunds	-1,645,992	0	-1,645,992	-1,147,524	0	-1,147,524	-498,468	0	-498,468
4	997015	Airplane Lease Payments	0	7,614	7,614	0	5,173	5,173	0	2,441	2,441
12	997016	1992 Redemptions	0	26,487	26,487	0	17,182	17,182	0	9,305	9,305
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	481	0	481	481	0	481	0	0	0
12	997032	Interest Rate Swaps	0	28,118	28,118	0	18,240	18,240	0	9,878	9,878
99	997033	DSM Tariff Rider	211,144	0	211,144	89,583	0	89,583	121,561	0	121,561
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	-41,503	0	-41,503	16,186	0	16,186	-57,689	0	-57,689
4	997066	Miscellaneous Schedule M Additions	0	108,637	108,637	0	73,811	73,811	0	34,826	34,826
		TOTAL SCHEDULE M ADDITIONS	-598,359	691,636	93,277	-468,978	469,504	526	-129,381	222,132	92,751
		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	1,241,945	1,241,945	0	653,142	653,142
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	1,245,646	1,245,646	0	654,888	654,888

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.474%	33.526%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.751%	34.249%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	71.040%	28.960%
G-ALL	11	Book Depreciation	100.000%	65.535%	34.465%
G-ALL	12	Net Gas Plant	100.000%	64.871%	35.129%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended April 30, 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	288,015	184,911	103,104
99	410100	Deferred Federal Income Tax Exp	489,385	360,418	128,967
		SUBTOTAL	<u>777,400</u>	<u>545,329</u>	<u>232,071</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-24,101	-15,473	-8,628
99	411100	Deferred Federal Income Tax Exp	14,526	-5,665	20,191
		SUBTOTAL	<u>-9,575</u>	<u>-21,138</u>	<u>11,563</u>
		Total Deferred Federal Income Tax Expense	<u><u>767,825</u></u>	<u><u>524,191</u></u>	<u><u>243,634</u></u>

## ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	64.202%	35.798%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended April 30, 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	280,256,309	182,032,739	98,223,570
	Interest Deduction for FIT Calculation	9,639,829	6,398,451	3,241,378
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 April 30, 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	16,829	16,829	0	11,772	11,772	0	5,057	5,057
		DISTRIBUTION									
99	408110	State Excise Tax	564,151	0	564,151	564,151	0	564,151	0	0	0
99	408120	Municipal Occupation & License Tax	629,469	0	629,469	518,785	0	518,785	110,684	0	110,684
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	199,706	0	199,706	134,087	0	134,087	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	-2,905	0	-2,905	0	0	0	-2,905	0	-2,905
		TOTAL	1,390,421	0	1,390,421	1,217,023	0	1,217,023	173,398	0	173,398
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	2,999	2,999	0	2,038	2,038	0	961	961
		TOTAL TAXES OTHER THAN FIT	1,390,421	19,828	1,410,249	1,217,023	13,810	1,230,833	173,398	6,018	179,416

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	16,829	33,491,805	11.021%	16,829	0	0.000%	0	
G-ALL	Distribution		412,311,125	199,706	266,845,782	87.810%	134,087	145,465,343	98.183%	65,619	
G-ALL	General		6,243,298	2,999	3,550,811	1.169%	1,785	2,692,487	1.817%	1,214	
	TOTAL		452,046,228	219,534	303,888,398	100.000%	152,701	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 For Month Ended April 30, 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
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	701,274	40,859	742,133	532,824	27,761	560,585	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	5,250,366	5,250,366	0	3,567,256	3,567,256	0	1,683,110	1,683,110
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,248,437	2,248,437	0	1,527,656	1,527,656	0	720,781	720,781
TOTAL INTANGIBLE PLANT--SOFTWARE			701,274	7,539,662	8,240,936	532,824	5,122,673	5,655,497	168,450	2,416,989	2,585,439
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	1,289,168	1,289,168	0	901,773	901,773	0	387,395	387,395
1	352XXX	Wells	0	12,358,173	12,358,173	0	8,644,542	8,644,542	0	3,713,631	3,713,631
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	11,204,134	11,204,134	0	7,837,292	7,837,292	0	3,366,842	3,366,842
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	1,467,349	1,467,349	0	1,026,411	1,026,411	0	440,938	440,938
TOTAL UNDERGROUND STORAGE PLANT			0	28,415,162	28,415,162	0	19,876,406	19,876,406	0	8,538,756	8,538,756
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	611,181	22,254	633,435	431,628	15,809	447,437	179,553	6,445	185,998
6	376000	Mains	207,153,053	2,512,521	209,665,574	132,172,374	1,784,895	133,957,269	74,980,679	727,626	75,708,305
6	378000	Measuring & Reg Station Equip-General	4,584,840	57,440	4,642,280	2,836,177	40,805	2,876,982	1,748,663	16,635	1,765,298
6	379000	Measuring & Reg Station Equip-City Gate	5,972,613	60,967	6,033,580	1,827,872	43,311	1,871,183	4,144,741	17,656	4,162,397
6	380000	Services	134,184,593	0	134,184,593	88,428,680	0	88,428,680	45,755,913	0	45,755,913
6	381000	Meters	56,671,339	0	56,671,339	37,694,548	0	37,694,548	18,976,791	0	18,976,791
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	2,650,369	0	2,650,369	2,051,337	0	2,051,337	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			411,977,191	2,653,182	414,630,373	265,504,014	1,884,820	267,388,834	146,473,177	768,362	147,241,539
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	8,835,294	11,057,135	1,288,369	6,002,964	7,291,333	933,472	2,832,330	3,765,802
4	391XXX	Office Furniture & Equipment	0	7,244,297	7,244,297	0	4,921,993	4,921,993	0	2,322,304	2,322,304
4	392XXX	Transportation Equipment	4,403,410	1,249,021	5,652,431	3,234,542	848,622	4,083,164	1,168,868	400,399	1,569,267
4	393000	Stores Equipment	160,831	205,907	366,738	115,971	139,899	255,870	44,860	66,008	110,868
4	394000	Tools, Shop & Garage Equipment	1,455,125	1,944,864	3,399,989	998,419	1,321,399	2,319,818	456,706	623,465	1,080,171
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	542,809	4,153,896	2,738,949	368,801	3,107,750	872,138	174,008	1,046,146



GAS UTILITY PLANT		Report ID:
For Month Ended April 30, 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
4	397XXX	Communications Equipment	1,667,060	3,824,398	5,491,458	522,454	2,598,411	3,120,865	1,144,606	1,225,987	2,370,593
4	398000	Miscellaneous Equipment	1,137	96,454	97,591	488	65,534	66,022	649	30,920	31,569
		TOTAL GENERAL PLANT	14,331,898	25,109,458	39,441,356	9,583,376	17,060,120	26,643,496	4,748,522	8,049,338	12,797,860
		TOTAL PLANT IN SERVICE	427,010,363	63,717,464	490,727,827	275,620,214	43,944,019	319,564,233	151,390,149	19,773,445	171,163,594
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	427,010,363	63,717,464	490,727,827	275,620,214	43,944,019	319,564,233	151,390,149	19,773,445	171,163,594
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,301,735	11,301,735	0	7,905,564	7,905,564	0	3,396,171	3,396,171
G-ADP	1119.X5	Distribution	135,430,703	872,339	136,303,042	87,840,495	619,710	88,460,205	47,590,208	252,629	47,842,837
G-ADP	1119.X6	General Plant - Non-Transportation	5,467,918	5,072,277	10,540,195	3,834,216	3,446,257	7,280,473	1,633,702	1,626,020	3,259,722
G-ADP	1119.X7	General Plant - Transportation	892,058	79,168	971,226	634,337	53,789	688,126	257,721	25,379	283,100
		TOTAL ACCUMULATED DEPRECIATION	141,790,679	17,325,519	159,116,198	92,309,048	12,025,320	104,334,368	49,481,631	5,300,199	54,781,830
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,849,231	3,849,231	0	2,615,283	2,615,283	0	1,233,948	1,233,948
99	111X30	Intangible Plant--Distribution Plant	71,553	0	71,553	39,067	0	39,067	32,486	0	32,486
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	23,169	23,169	0	15,742	15,742	0	7,427	7,427
		TOTAL ACCUMULATED AMORTIZATION	71,553	3,872,400	3,943,953	39,067	2,631,025	2,670,092	32,486	1,241,375	1,273,861
		NET GAS UTILITY PLANT	285,148,131	42,519,545	327,667,676	183,272,099	29,287,674	212,559,773	101,876,032	13,231,871	115,107,903

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%	71.040%	28.960%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended April 30, 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	285,148,131	42,519,545	327,667,676	183,272,099	29,287,674	212,559,773	101,876,032	13,231,871	115,107,903
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,220,656	-3,220,656	0	-2,089,272	-2,089,272	0	-1,131,384	-1,131,384
12	282900	Deferred F.I.T. - Plant In Service	0	-49,495,264	-49,495,264	0	-32,108,073	-32,108,073	0	-17,387,191	-17,387,191
12	190180	FAS 109 ITC	0	167,422	167,422	0	108,608	108,608	0	58,814	58,814
12	283850	Gas portion of Bond Redemptions	0	-689,130	-689,130	0	-447,046	-447,046	0	-242,084	-242,084
4	190850	Gain on Sale of General Office Bldg--GAS	0	39,099	39,099	0	26,565	26,565	0	12,534	12,534
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-53,198,529	-53,198,529	0	-34,509,218	-34,509,218	0	-18,689,311	-18,689,311
		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	5,716,694	5,716,694	0	3,998,827	3,998,827	0	1,717,867	1,717,867
99	186710	DSM Programs	182,132	0	182,132	59,225	0	59,225	122,907	0	122,907
4	253850	Gain on Sale of General Office Building	0	-111,664	-111,664	0	-75,868	-75,868	0	-35,796	-35,796
		TOTAL OTHER ADJUSTMENTS	182,132	5,605,030	5,787,162	59,225	3,922,959	3,982,184	122,907	1,682,071	1,804,978
		NET RATE BASE	285,330,263	-5,073,954	280,256,309	183,331,324	-1,298,585	182,032,739	101,998,939	-3,775,369	98,223,570

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%	64.871%	35.129%
G-ALL	13	Net Gas General Plant	100.000%	66.863%	33.137%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended April 30, 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	28,415,162	28,415,162	0	19,876,406	19,876,406	0	8,538,756	8,538,756
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	27,942,387	27,942,387	0	19,545,700	19,545,700	0	8,396,687	8,396,687
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,301,735	11,301,735	0			0		
	403X80	Depreciation Expense - JP		36,609	36,609	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,301,735	11,301,735	0	7,905,564	7,905,564	0	3,396,171	3,396,171
1	403X80	Depreciation Expense - JP	0	36,609	36,609	0	25,608	25,608	0	11,001	11,001
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	411,977,191	2,653,182	414,630,373	265,504,014	1,884,820	267,388,834	146,473,177	768,362	147,241,539
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	411,892,221	2,653,182	414,545,403	265,443,714	1,884,820	267,328,534	146,448,507	768,362	147,216,869
		Percentage		0.640%	100.000%	64.445%			34.915%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		872,339	136,303,042	87,840,495			47,590,208		
	403X50	Depreciation Expense		5,194	811,561	523,010			283,357		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	135,430,703	872,339	136,303,042	87,840,495	619,710	88,460,205	47,590,208	252,629	47,842,837
6	403X50	Depreciation Expense	806,367	5,194	811,561	523,010	3,690	526,700	283,357	1,504	284,861
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	14,331,898	25,109,458	39,441,356	9,583,376	17,060,120	26,643,496	4,748,522	8,049,338	12,797,860
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	4,403,410	1,249,021	5,652,431	3,234,542	848,622	4,083,164	1,168,868	400,399	1,569,267
		Depreciable Non-Transport Genl Plant	9,260,158	23,011,445	32,271,603	5,772,562	15,634,667	21,407,229	3,487,596	7,376,778	10,864,374
		Percentage		71.306%	100.000%	17.887%			10.807%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended April 30, 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		5,072,277	7,113,395	1,272,373			768,745		
	108X06	Accum Depr--Gas General Plant - Direct	3,426,800		3,426,800	2,561,843			864,957		
	403X60	Depreciation Expense		104,955	147,189	26,328			15,907		
	403X60	Depreciation Expense (Direct)	21,082		21,082	15,997			5,085		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,467,918	5,072,277	10,540,195	3,834,216	3,446,257	7,280,473	1,633,702	1,626,020	3,259,722
4	403X60	Depreciation Expense	63,317	104,955	168,272	42,325	71,310	113,635	20,992	33,645	54,637
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,403,410	1,249,021	5,652,431	3,234,542	848,622	4,083,164	1,168,868	400,399	1,569,267
		Percentage		22.097%	100.000%	57.224%			20.679%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		79,168	358,277	205,020			74,088		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	612,950		612,950	429,317			183,633		
	403X70	Depreciation Expense		584	2,645	1,514			547		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	892,058	79,168	971,226	634,337	53,789	688,126	257,721	25,379	283,100
4	403X70	Depreciation Expense	2,061	584	2,645	1,514	397	1,911	547	187	734
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%			71.040%			28.960%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 6/14/2010

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended April 30, 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	422,363	304,917	82,095
8			Utility 8	8,419	0	5,883
9			Utility 9	809	639	170
		TOTAL		431,591	305,556	88,148
7	404X32	PC Software	Utility 7	58,081	41,930	11,289
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		65,229	41,930	16,284
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		497,679	348,106	104,599

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 April 30, 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	590,953	426,627	114,864	49,463
8	Utility 8	11,596	0	8,104	3,492
9	Utility 9	59,896	47,285	12,611	0
9	Utility 9 - Washington	8,927	7,047	1,880	0
9	Utility 9 - Idaho	34,456	27,201	7,255	0
	Total	<u>705,828</u>	<u>508,160</u>	<u>144,714</u>	<u>52,955</u>
7	403X70 Utility 7	282	204	55	24
9	Utility 9	1,197	945	252	0
	Total	<u>1,479</u>	<u>1,149</u>	<u>307</u>	<u>24</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 April 30, 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
	<b>389XXX Land &amp; Land Rights</b>												
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
	<b>TOTAL ACCOUNT</b>	<b>6,327,843</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>472,075</b>	<b>341,707</b>	<b>813,782</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	Utility 0	3,509,857	503,455	1,408,073	1,598,329	3,509,857	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	3,363,547	0	0	0	0	0	0	0	0	3,363,547	0	3,363,547
7	Utility 7	40,307,313	0	0	29,099,058	29,099,058	0	0	7,834,532	7,834,532	0	3,373,722	3,373,722
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	4,753,087	0	0	3,752,325	3,752,325	0	0	1,000,762	1,000,762	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>58,962,386</b>	<b>1,810,176</b>	<b>4,908,093</b>	<b>34,449,712</b>	<b>41,167,981</b>	<b>1,288,369</b>	<b>933,472</b>	<b>8,835,294</b>	<b>11,057,135</b>	<b>3,363,547</b>	<b>3,373,722</b>	<b>6,737,269</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	Utility 0	1,322,058	0	0	1,322,058	1,322,058	0	0	0	0	0	0	0
7	Utility 7	35,876,747	0	0	25,900,500	25,900,500	0	0	6,973,363	6,973,363	0	3,002,884	3,002,884
8	Utility 8	387,702	0	0	0	0	0	0	270,934	270,934	0	116,768	116,768
	<b>TOTAL ACCOUNT</b>	<b>37,586,507</b>	<b>0</b>	<b>0</b>	<b>27,222,558</b>	<b>27,222,558</b>	<b>0</b>	<b>0</b>	<b>7,244,297</b>	<b>7,244,297</b>	<b>0</b>	<b>3,119,652</b>	<b>3,119,652</b>
	<b>392XXX Transportation Equipment</b>												
99	Utility 0	13,809,712	6,113,060	2,572,259	5,124,393	13,809,712	0	0	0	0	0	0	0
99	Utility 1	4,927,095	0	0	0	0	2,969,707	1,012,349	945,039	4,927,095	0	0	0
99	Utility 2	2,111,085	0	0	0	0	0	0	0	0	2,111,085	0	2,111,085
7	Utility 7	523,735	0	0	378,100	378,100	0	0	101,798	101,798	0	43,837	43,837
9	Utility 9 - Wa	1,257,826	992,991	0	0	992,991	264,835	0	0	264,835	0	0	0
9	Utility 9 - Idaho	743,383	0	586,864	0	586,864	0	156,519	0	156,519	0	0	0
9	Utility 9 - Allocated	960,268	0	0	758,084	758,084	0	0	202,184	202,184	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>24,333,104</b>	<b>7,106,051</b>	<b>3,159,123</b>	<b>6,260,577</b>	<b>16,525,751</b>	<b>3,234,542</b>	<b>1,168,868</b>	<b>1,249,021</b>	<b>5,652,431</b>	<b>2,111,085</b>	<b>43,837</b>	<b>2,154,922</b>

COMMON GENERAL PLANT For Month Ended April 30, 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	150,557	118,857	0	0	118,857	31,700	0	0	31,700	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	977,946	0	0	772,039	772,039	0	0	205,907	205,907	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,866,520</b>	<b>129,596</b>	<b>182,945</b>	<b>1,130,014</b>	<b>1,442,555</b>	<b>115,971</b>	<b>44,860</b>	<b>205,907</b>	<b>366,738</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	3,749,332	0	0	2,706,755	2,706,755	0	0	728,758	728,758	0	313,819	313,819
8		Utility 8	1,038,438	0	0	0	0	0	0	725,681	725,681	0	312,757	312,757
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>11,436,454</b>	<b>1,321,730</b>	<b>440,382</b>	<b>4,684,496</b>	<b>6,446,608</b>	<b>998,419</b>	<b>456,706</b>	<b>1,944,864</b>	<b>3,399,989</b>	<b>963,281</b>	<b>626,576</b>	<b>1,589,857</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	29,196,978	13,906,108	7,203,862	8,087,008	29,196,978	0	0	0	0	0	0	0
99		Utility 1	3,658,396	0	0	0	0	2,588,383	763,032	306,981	3,658,396	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>35,295,144</b>	<b>14,470,651</b>	<b>7,612,950</b>	<b>8,967,440</b>	<b>31,051,041</b>	<b>2,738,949</b>	<b>872,138</b>	<b>542,809</b>	<b>4,153,896</b>	<b>43,834</b>	<b>46,373</b>	<b>90,207</b>



COMMON GENERAL PLANT For Month Ended April 30, 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	39,640,439	5,567,753	2,203,244	31,869,442	39,640,439	0	0	0	0	0	0	0
99	Utility 1	712,176	0	0	0	0	424,767	287,409	0	712,176	0	0	0
99	Utility 2	526,342	0	0	0	0	0	0	0	0	526,342	0	526,342
7	Utility 7	8,406,276	0	0	6,068,743	6,068,743	0	0	1,633,928	1,633,928	0	703,605	703,605
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	4,071,228	0	3,214,031	0	3,214,031	0	857,197	0	857,197	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>62,076,385</b>	<b>5,934,026</b>	<b>5,417,275</b>	<b>43,724,763</b>	<b>55,076,064</b>	<b>522,454</b>	<b>1,144,606</b>	<b>3,824,398</b>	<b>5,491,458</b>	<b>526,342</b>	<b>982,521</b>	<b>1,508,863</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>241,134,260</b>	<b>31,375,798</b>	<b>22,321,616</b>	<b>131,576,830</b>	<b>185,274,244</b>	<b>9,583,376</b>	<b>4,748,522</b>	<b>25,109,458</b>	<b>39,441,356</b>	<b>7,811,099</b>	<b>8,607,560</b>	<b>16,418,659</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 April 30, 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	40,226,178	40,226,178	0	0
99	108X06	Utility 1 - Allocated	607,471	0	607,471	0
99	108X06	Utility 1 - Washington	2,561,843	0	2,561,843	0
99	108X06	Utility 1 - Idaho	864,957	0	864,957	0
99	108X06	Utility 2	2,349,435	0	0	2,349,435
7	108X06	Utility 7	13,880,209	10,020,539	2,697,896	1,161,773
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-349,030	-251,975	-67,841	-29,214
8	108X06	Utility 8	899,855	0	628,837	271,018
9	108X06	Utility 9	15,421,669	12,174,637	3,247,032	0
Total			76,462,587	62,169,379	10,540,195	3,753,012

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,813,025	5,813,025	0	0
99	108X07	Utility 1 - Allocated	201,248	0	201,248	0
99	108X07	Utility 1 - Washington	429,317	0	429,317	0
99	108X07	Utility 1 - Idaho	183,633	0	183,633	0
99	108X07	Utility 2	996,409	0	0	996,409
7	108X07	Utility 7	39,538	28,544	7,685	3,309
9	108X07	Utility 9	709,304	559,960	149,344	0
Total			8,372,474	6,401,529	971,227	999,718

## 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 For Month Ended April 30, 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	701,274	0	0	0	0	532,824	168,450	0	701,274	0	0	0	
7		Utility 7	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	
		<b>TOTAL ACCOUNT</b>	<b>895,332</b>	<b>0</b>	<b>0</b>	<b>153,199</b>	<b>153,199</b>	<b>532,824</b>	<b>168,450</b>	<b>40,859</b>	<b>742,133</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	
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440	
7		Utility 7	25,196,151	0	0	18,189,857	18,189,857	0	0	4,897,376	4,897,376	0	2,108,918	2,108,918	
8		Utility 8	505,123	0	0	0	0	0	0	352,990	352,990	0	152,133	152,133	
		<b>TOTAL ACCOUNT</b>	<b>26,525,534</b>	<b>0</b>	<b>0</b>	<b>18,967,677</b>	<b>18,967,677</b>	<b>0</b>	<b>0</b>	<b>5,250,366</b>	<b>5,250,366</b>	<b>46,440</b>	<b>2,261,051</b>	<b>2,307,491</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	
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0	
7		Utility 7	9,319,488	0	0	6,728,018	6,728,018	0	0	1,811,429	1,811,429	0	780,041	780,041	
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009	
		<b>TOTAL ACCOUNT</b>	<b>10,748,854</b>	<b>0</b>	<b>0</b>	<b>7,540,367</b>	<b>7,540,367</b>	<b>0</b>	<b>0</b>	<b>2,248,437</b>	<b>2,248,437</b>	<b>0</b>	<b>960,050</b>	<b>960,050</b>	
	<b>TOTAL</b>		<b>38,169,720</b>	<b>0</b>	<b>0</b>	<b>26,661,243</b>	<b>26,661,243</b>	<b>532,824</b>	<b>168,450</b>	<b>7,539,662</b>	<b>8,240,936</b>	<b>46,440</b>	<b>3,221,101</b>	<b>3,267,541</b>	

ALLOCATION RATIOS:

Account	Ref/Basis	Description	Allocation Ratio	Gas North/Oregon 4-Factor	Gas North/Oregon 4-Factor	Gas North/Oregon 4-Factor	Gas North/Oregon 4-Factor
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 April 30, 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	937,009	937,009	0	0
99		Utility 1	7,019	0	7,019	0
99		Utility 2 - Oregon	26,381	0	0	26,381
7		Utility 7	17,703,416	12,780,627	3,441,013	1,481,776
8		Utility 8	567,531	0	396,602	170,929
9		Utility 9	21,831	17,234	4,597	0
		Total	<u>19,263,187</u>	<u>13,734,870</u>	<u>3,849,231</u>	<u>1,679,086</u>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 2 - Oregon	-38,454	0	0	-38,454
7		Utility 7	105,256	75,987	20,459	8,810
9		Utility 9	12,869	10,159	2,710	0
		Total	<u>79,671</u>	<u>86,146</u>	<u>23,169</u>	<u>-29,644</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%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE For Month Ended April 30, 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				0	3,567,256	3,567,256	0	1,683,110	1,683,110
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	5,250,366	5,250,366	0	1,527,656	1,527,656	0	720,781	720,781
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,248,437	2,248,437	0	5,094,912	5,094,912	0	2,403,891	2,403,891
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,849,231	3,849,231	0			0		
	404	Amortization Expense (404X30, X31, X32)		104,754	104,754	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,849,231	3,849,231	0	2,615,283	2,615,283	0	1,233,948	1,233,948
4	404	Amortization Expense (404X30, X31, X32)	0	104,754	104,754	0	71,173	71,173	0	33,581	33,581
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 April 30, 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	-14,721,317	-10,627,760	-2,861,382	-1,232,174
9	282900	Utility 9	-1,706,358	-1,347,084	-359,274	0
		Total	<u>-16,427,675</u>	<u>-11,974,844</u>	<u>-3,220,656</u>	<u>-1,232,174</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%