

GAS RATE OF RETURN For Month Ended May 31, 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	119,173	26,032	93,141
		Adjustments			
		Adjusted Gas Net Operating Income	119,173	26,032	93,141
G-APL		Gas Net Adjusted Rate Base	286,692,465	186,527,070	100,165,395
		RATE OF RETURN	0.042%	0.014%	0.093%

GAS ALLOCATION PERCENTAGES For Month Ended May 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
		Number of Customers	5/31/2010	220,655	146,634	74,021
2		Percent		100.000%	66.454%	33.546%
	G-OPS	Direct Distribution Operating Expense		754,518	471,001	283,517
3		Percent		100.000%	62.424%	37.576%
		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		26,298,041	18,395,480	7,902,561
	G-PLT	Distribution		415,202,198	267,605,329	147,596,869
		Total Underground Storage/Dist Plant		441,500,239	286,000,809	155,499,430
5		Percent		100.000%	64.779%	35.221%
	Input	Actual Therms Purchased	5/31/2010	13,556,740	9,356,862	4,199,878
6		Percent		100.000%	69.020%	30.980%

GAS ALLOCATION PERCENTAGES For Month Ended May 31, 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	XXXXXXX
	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	XXXXXXX
	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	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Gas North/Oregon 4-Factor					
	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	XXXXXXX
	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	XXXXXXX
	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 May 31, 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
	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>	
10	Actual Annual Throughput	12/31/2009	379,742,240	253,123,000	126,619,240	
	Percent		100.000%	66.657%	33.343%	
11	G-OPS Book Depreciation		1,021,642	669,173	352,469	
	Percent		100.000%	65.500%	34.500%	
12	G-PLT Net Gas Plant		325,826,218	211,219,700	114,606,518	
	Percent		100.000%	64.826%	35.174%	
13	G-PLT Net Gas General Plant		27,992,236	18,682,285	9,309,951	
	Percent		100.000%	66.741%	33.259%	
14	G-SCM Net Allocated Schedule M		-1,450,252	-936,561	-513,691	
	Percent		100.000%	64.579%	35.421%	
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 May 31, 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
REVENUES											
SALES OF GAS:											
99	480000	Residential	9,822,882	0	9,822,882	6,761,373	0	6,761,373	3,061,509	0	3,061,509
99	4812XX	Commercial - Firm & Interruptible	4,874,536	0	4,874,536	3,455,077	0	3,455,077	1,419,459	0	1,419,459
99	4813XX	Industrial-Firm	260,020	0	260,020	178,298	0	178,298	81,722	0	81,722
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-3,185,127	0	-3,185,127	-2,267,487	0	-2,267,487	-917,640	0	-917,640
99	484000	Interdepartmental Revenue	21,010	0	21,010	17,954	0	17,954	3,056	0	3,056
TOTAL SALES TO ULTIMATE CUSTOMERS			11,793,321	0	11,793,321	8,145,215	0	8,145,215	3,648,106	0	3,648,106
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	16,613,844	0	16,613,844	11,466,875	0	11,466,875	5,146,969	0	5,146,969
99	488000	Miscellaneous Service Revenues	2,512	0	2,512	1,225	0	1,225	1,287	0	1,287
99	489300	Transportation For Others	310,882	0	310,882	275,767	0	275,767	35,115	0	35,115
99	493000	Rent from Gas Property	189	0	189	189	0	189	0	0	0
4	495000	Other Gas Revenues	753,932	9,022	762,954	521,582	6,130	527,712	232,350	2,892	235,242
TOTAL OTHER OPERATING REVENUES			17,681,359	9,022	17,690,381	12,265,638	6,130	12,271,768	5,415,721	2,892	5,418,613
TOTAL GAS REVENUES			29,474,680	9,022	29,483,702	20,410,853	6,130	20,416,983	9,063,827	2,892	9,066,719
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	30,283,294	0	30,283,294	20,903,617	0	20,903,617	9,379,677	0	9,379,677
6	808XXX	Net Natural Gas Storage Transactions	-6,916,011	0	-6,916,011	-4,773,431	0	-4,773,431	-2,142,580	0	-2,142,580
6	811000	Gas Used for Products Extraction	-67,837	0	-67,837	-46,821	0	-46,821	-21,016	0	-21,016
10	813000	Other Gas Expenses	0	93,173	93,173	0	62,106	62,106	0	31,067	31,067
TOTAL PRODUCTION EXPENSES			23,299,446	93,173	23,392,619	16,083,365	62,106	16,145,471	7,216,081	31,067	7,247,148
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	27,889	27,889	0	19,508	19,508	0	8,381	8,381
1	837000	Other Equipment	0	23,179	23,179	0	16,214	16,214	0	6,965	6,965
TOTAL UNDERGROUND STORAGE OP. EXP			0	51,068	51,068	0	35,722	35,722	0	15,346	15,346
G-ADP		Depreciation Expense	0	36,678	36,678	0	25,656	25,656	0	11,022	11,022
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	16,926	16,926	0	11,840	11,840	0	5,086	5,086
TOTAL UNDERGROUND STORAGE EXP			0	104,691	104,691	0	73,231	73,231	0	31,460	31,460

GAS OPERATING STATEMENT For Month Ended May 31, 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	16,150	40,956	57,106	11,106	25,566	36,672	5,044	15,390	20,434
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	201,039	34,627	235,666	146,870	21,616	168,486	54,169	13,011	67,180
3	875000	Measuring & Reg Sta Exp-General	9,851	0	9,851	7,672	0	7,672	2,179	0	2,179
3	876000	Measuring & Reg Sta Exp-Industrial	1,386	0	1,386	1,386	0	1,386	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	10,303	0	10,303	2,955	0	2,955	7,348	0	7,348
3	878000	Meter & House Regulator Expenses	84,835	0	84,835	57,816	0	57,816	27,019	0	27,019
3	879000	Customer Installation Expenses	86,282	6,821	93,103	48,813	4,258	53,071	37,469	2,563	40,032
3	880000	Other Expenses	66,005	36,647	102,652	40,990	22,877	63,867	25,015	13,770	38,785
3	881000	Rents	0	3,207	3,207	0	2,002	2,002	0	1,205	1,205
MAINTENANCE											
3	885000	Supervision & Engineering	10,597	0	10,597	3,782	0	3,782	6,815	0	6,815
3	887000	Mains	142,199	0	142,199	64,551	0	64,551	77,648	0	77,648
3	889000	Measuring & Reg Sta Exp-General	32,643	14	32,657	16,385	9	16,394	16,258	5	16,263
3	890000	Measuring & Reg Sta Exp-Industrial	5,728	2,160	7,888	1,928	1,348	3,276	3,800	812	4,612
3	891000	Measuring & Reg Sta Exp-City Gate	3,812	0	3,812	1,937	0	1,937	1,875	0	1,875
3	892000	Services	31,792	40,560	72,352	20,534	25,319	45,853	11,258	15,241	26,499
3	893000	Meters & House Regulators	51,239	53,115	104,354	43,619	33,157	76,776	7,620	19,958	27,578
3	894000	Other Equipment	657	12,276	12,933	657	7,663	8,320	0	4,613	4,613
TOTAL DISTRIBUTION OPERATING EXP			754,518	230,383	984,901	471,001	143,815	614,816	283,517	86,568	370,085
G-ADP		Depreciation	807,278	5,192	812,470	523,401	3,584	526,985	283,877	1,608	285,485
G-OTX		Taxes Other Than FIT	1,060,140	0	1,060,140	923,804	0	923,804	136,336	0	136,336
TOTAL DISTRIBUTION EXPENSES			2,621,936	235,575	2,857,511	1,918,206	147,399	2,065,605	703,730	88,176	791,906
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	29,702	29,702	0	19,738	19,738	0	9,964	9,964
2	902000	Meter Reading Expenses	132,942	5,286	138,228	114,349	3,513	117,862	18,593	1,773	20,366
G-903	903XXX	Customer Records & Collection Expenses	77,081	301,307	378,388	53,306	200,170	253,476	23,775	101,137	124,912
2	904000	Uncollectible Accounts	0	144,876	144,876	0	96,276	96,276	0	48,600	48,600
2	905000	Misc Customer Accounts	0	6,410	6,410	0	4,260	4,260	0	2,150	2,150
TOTAL CUSTOMER ACCOUNTS EXPENSES			210,023	487,581	697,604	167,655	323,957	491,612	42,368	163,624	205,992
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	657,434	31,917	689,351	512,961	21,210	534,171	144,473	10,707	155,180
2	909000	Advertising	0	32,377	32,377	0	21,516	21,516	0	10,861	10,861
2	910000	Misc Customer Service & Info Exp	0	3,431	3,431	0	2,280	2,280	0	1,151	1,151
TOTAL CUSTOMER SERVICE & INFO EXP			657,434	67,725	725,159	512,961	45,006	557,967	144,473	22,719	167,192

GAS OPERATING STATEMENT For Month Ended May 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
SALES EXPENSES:												
2	912000	Demonstrating & Selling Expenses	0	1,126	1,126	0	748	748	0	378	378	
2	913000	Advertising	0	14	14	0	9	9	0	5	5	
2	916000	Miscellaneous Sales Expenses	9,292	1,678	10,970	9,032	1,115	10,147	260	563	823	
TOTAL SALES EXPENSES			9,292	2,818	12,110	9,032	1,872	10,904	260	946	1,206	
ADMINISTRATIVE & GENERAL EXPENSES:												
4	920000	Salaries	2,503	454,800	457,303	672	309,005	309,677	1,831	145,795	147,626	
4	921000	Office Supplies & Expenses	13	83,918	83,931	13	57,016	57,029	0	26,902	26,902	
4	922000	Admin. Expenses Transferred - Credit	0	-2,884	-2,884	0	-1,959	-1,959	0	-925	-925	
4	923000	Outside Services Employed	0	224,753	224,753	0	152,704	152,704	0	72,049	72,049	
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	280,590	280,590	0	190,641	190,641	0	89,949	89,949	
4	926XXX	Employee Pensions and Benefits	4,630	24,405	29,035	4,630	16,581	21,211	0	7,824	7,824	
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0	
4	928000	Regulatory Commission Expenses	69,961	19,539	89,500	46,885	13,275	60,160	23,076	6,264	29,340	
4	930000	Miscellaneous General Expenses	3,145	138,595	141,740	2,735	94,166	96,901	410	44,429	44,839	
4	931000	Rents	1,380	14,841	16,221	1,322	10,083	11,405	58	4,758	4,816	
4	935000	Maintenance of General Plant	11,985	110,393	122,378	6,593	75,004	81,597	5,392	35,389	40,781	
TOTAL ADMIN & GEN OPERATING EXP			93,617	1,373,247	1,466,864	62,850	933,024	995,874	30,767	440,223	470,990	
G-ADP		Depreciation	65,377	107,117	172,494	43,754	72,778	116,532	21,623	34,339	55,962	
4	404X50	Amortization - Leasehold Imp (1404.60)	0	167	167	0	113	113	0	54	54	
G-CAM		Amortization - Intangible Plant--Software	0	106,959	106,959	0	72,671	72,671	0	34,288	34,288	
99	404X30	Amortization - Intangible Distribution Plant	2,019	0	2,019	1,700	0	1,700	319	0	319	
99	407X28	Amortization - Decoupling Revenue	-9,808	0	-9,808	-9,808	0	-9,808	0	0	0	
99	407329	Decoupling Surcharge	27,672	0	27,672	27,672	0	27,672	0	0	0	
G-OTX		Taxes Other than FIT	0	3,010	3,010	0	2,045	2,045	0	965	965	
TOTAL ADMIN & GENERAL EXPENSES			178,877	1,590,500	1,769,377	126,168	1,080,631	1,206,799	52,709	509,869	562,578	
TOTAL EXPENSES BEFORE FIT			26,977,008	2,582,063	29,559,071	18,817,387	1,734,202	20,551,589	8,159,621	847,861	9,007,482	
NET OPERATING INCOME BEFORE FIT					-75,369						59,237	
G-FIT		FEDERAL INCOME TAX										-283,649
G-FIT		DEFERRED FEDERAL INCOME TAX										251,212
G-FIT		AMORTIZED INVESTMENT TAX CREDIT										-1,467
GAS NET OPERATING INCOME					119,173						93,141	

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.454%	33.546%
G-ALL	3	Direct Distribution Operating Expense	100.000%	62.424%	37.576%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.020%	30.980%
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 May 31, 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	-1,778,180	0	-1,778,180	-1,217,609	0	-1,217,609	-560,571	0	-560,571
99	805120	Gas Expense - Rate Deferrals	502,838	0	502,838	319,600	0	319,600	183,238	0	183,238
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	27,082,066	0	27,082,066	18,693,476	0	18,693,476	8,388,590	0	8,388,590
1	804001	Pipeline Demand Costs	2,132,689	0	2,132,689	1,491,816	0	1,491,816	640,873	0	640,873
99	804010	Gas Costs - Fixed Hedge	289,767	0	289,767	199,997	0	199,997	89,770	0	89,770
99	804014	GTI Contributions	4,486	0	4,486	1,684	0	1,684	2,802	0	2,802
99	804017	Transaction Fees	8,361	0	8,361	5,771	0	5,771	2,590	0	2,590
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	158,185	0	158,185	109,179	0	109,179	49,006	0	49,006
6	804700	Off System Gas Purchases - Bookout	1,883,082	0	1,883,082	1,299,703	0	1,299,703	583,379	0	583,379
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			30,283,294	0	30,283,294	20,903,617	0	20,903,617	9,379,677	0	9,379,677

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	69.020%	30.980%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 6/22/2010

ALLOCATION OF ACCOUNT 903 For Month Ended May 31, 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	77,081	297,595	374,676	53,306	197,764	251,070	23,775	99,831	123,606
12	903920	Accts Rec Sold - Program Fees	0	3,712	3,712	0	2,406	2,406	0	1,306	1,306
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			77,081	301,307	378,388	53,306	200,170	253,476	23,775	101,137	124,912

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.454%	33.546%
G-ALL	12	Net Gas Plant	100.000%	64.826%	35.174%

ALLOCATION OF ACCOUNT 908 For Month Ended May 31, 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	-1,112	31,917	30,805	-1,112	21,210	20,098	0	10,707	10,707
99	908600	Customer Service & Info Expense	854,124	0	854,124	679,099	0	679,099	175,025	0	175,025
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-227,070	0	-227,070	-188,089	0	-188,089	-38,981	0	-38,981
99	908990	DSM Amortization	31,492	0	31,492	23,063	0	23,063	8,429	0	8,429
Total Account 908			657,434	31,917	689,351	512,961	21,210	534,171	144,473	10,707	155,180

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.454%	33.546%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Month Ended May 31, 2010 Average of Monthly Averages Basis	Report ID: G-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	29,483,702	20,416,983	9,066,719
G-OPS	Operating & Maintenance Expense	27,330,325	18,852,366	8,477,959
G-OPS	Book Depreciation & Amortization	1,148,670	761,534	387,136
G-OTX	Taxes Other than FIT	1,080,076	937,689	142,387
	Net Operating Income Before FIT	-75,369	-134,606	59,237
	Less: Monthly Interest Expense	821,824	546,369	275,455
G-SCM	Add: Schedule M Additions	199,626	138,283	61,343
G-SCM	Less: Schedule M Deductions	1,900,534	1,244,983	655,551
	Taxable Net Operating Income	-2,598,101	-1,787,675	-810,426
	Percent	35%	35%	35%
	Total Federal Income Tax	-909,335	-625,686	-283,649
G-DTE	Deferred FIT	718,646	467,434	251,212
99	411400 Amortized Investment Tax Credit	-3,853	-2,386	-1,467
	Total FIT/Deferred FIT & ITC	-194,542	-160,638	-33,904
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended May 31, 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)	874,674	256,132	1,130,806	568,855	174,815	743,670	305,819	81,317	387,136
12	997001	Contributions In Aid of Construction	0	7,546	7,546	0	4,892	4,892	0	2,654	2,654
2	997002	Injuries and Damages	0	268,000	268,000	0	178,097	178,097	0	89,903	89,903
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	12,794	12,794	0	8,693	8,693	0	4,101	4,101
6	997008	DSM Book Amortization	0	31,492	31,492	0	21,736	21,736	0	9,756	9,756
99	997010	Deferred Gas Credit and Refunds	-1,275,018	0	-1,275,018	-897,685	0	-897,685	-377,333	0	-377,333
4	997015	Airplane Lease Payments	0	7,649	7,649	0	5,197	5,197	0	2,452	2,452
12	997016	1992 Redemptions	0	-207,174	-207,174	0	-134,303	-134,303	0	-72,871	-72,871
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	17,539	0	17,539	17,539	0	17,539	0	0	0
12	997032	Interest Rate Swaps	0	28,118	28,118	0	18,228	18,228	0	9,890	9,890
99	997033	DSM Tariff Rider	354,589	0	354,589	324,611	0	324,611	29,978	0	29,978
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	-227,070	0	-227,070	-188,089	0	-188,089	-38,981	0	-38,981
4	997066	Miscellaneous Schedule M Additions	0	-169,838	-169,838	0	-115,393	-115,393	0	-54,445	-54,445
		TOTAL SCHEDULE M ADDITIONS	-250,656	450,282	199,626	-170,139	308,422	138,283	-80,517	141,860	61,343
		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	1,241,282	1,241,282	0	653,805	653,805
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	1,244,983	1,244,983	0	655,551	655,551

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.454%	33.546%
G-ALL	3	Direct Distribution Operating Expense	100.000%	62.424%	37.576%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.020%	30.980%
G-ALL	11	Book Depreciation	100.000%	65.500%	34.500%
G-ALL	12	Net Gas Plant	100.000%	64.826%	35.174%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended May 31, 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	365,904	236,297	129,607
99	410100	Deferred Federal Income Tax Exp	303,369	184,745	118,624
		SUBTOTAL	669,273	421,042	248,231
14	411100	Deferred Federal Income Tax Expense - Allocated	-30,101	-19,439	-10,662
99	411100	Deferred Federal Income Tax Exp	79,474	65,831	13,643
		SUBTOTAL	49,373	46,392	2,981
		Total Deferred Federal Income Tax Expense	718,646	467,434	251,212

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	64.579%	35.421%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended May 31, 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	286,692,465	186,527,070	100,165,395
	Interest Deduction for FTT Calculation	9,861,885	6,556,427	3,305,458
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 May 31, 2010 Average of Monthly Averages Basis	Report ID: G-OTX-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408150	R&P Property Tax	0	16,926	16,926	0	11,840	11,840	0	5,086	5,086
		DISTRIBUTION									
99	408110	State Excise Tax	409,291	0	409,291	409,291	0	409,291	0	0	0
99	408120	Municipal Occupation & License Tax	465,903	0	465,903	379,652	0	379,652	86,251	0	86,251
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	200,480	0	200,480	134,861	0	134,861	65,619	0	65,619
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-15,534	0	-15,534	0	0	0	-15,534	0	-15,534
		TOTAL	1,060,140	0	1,060,140	923,804	0	923,804	136,336	0	136,336
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	3,010	3,010	0	2,045	2,045	0	965	965
		TOTAL TAXES OTHER THAN FIT	1,060,140	19,936	1,080,076	923,804	13,885	937,689	136,336	6,051	142,387

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

ALLOCATION RATIOS:

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

GAS UTILITY PLANT For Month Ended May 31, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	984,649	40,859	1,025,508	816,199	27,761	843,960	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	5,376,008	5,376,008	0	3,652,621	3,652,621	0	1,723,387	1,723,387
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,254,966	2,254,966	0	1,532,092	1,532,092	0	722,874	722,874
TOTAL INTANGIBLE PLANT--SOFTWARE			984,649	7,671,833	8,656,482	816,199	5,212,474	6,028,673	168,450	2,459,359	2,627,809
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	1,289,335	1,289,335	0	901,890	901,890	0	387,445	387,445
1	352XXX	Wells	0	10,240,459	10,240,459	0	7,163,201	7,163,201	0	3,077,258	3,077,258
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	11,203,192	11,203,192	0	7,836,633	7,836,633	0	3,366,559	3,366,559
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	1,468,717	1,468,717	0	1,027,368	1,027,368	0	441,349	441,349
TOTAL UNDERGROUND STORAGE PLANT			0	26,298,041	26,298,041	0	18,395,480	18,395,480	0	7,902,561	7,902,561
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	607,990	22,254	630,244	427,989	15,360	443,349	180,001	6,894	186,895
6	376000	Mains	207,636,715	2,512,521	210,149,236	132,477,775	1,734,142	134,211,917	75,158,940	778,379	75,937,319
6	378000	Measuring & Reg Station Equip-General	4,593,289	57,440	4,650,729	2,845,269	39,645	2,884,914	1,748,020	17,795	1,765,815
6	379000	Measuring & Reg Station Equip-City Gate	5,716,307	60,967	5,777,274	1,571,566	42,079	1,613,645	4,144,741	18,888	4,163,629
6	380000	Services	134,421,882	0	134,421,882	88,599,288	0	88,599,288	45,822,594	0	45,822,594
6	381000	Meters	56,773,243	0	56,773,243	37,739,463	0	37,739,463	19,033,780	0	19,033,780
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	2,650,387	0	2,650,387	2,051,355	0	2,051,355	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			412,549,016	2,653,182	415,202,198	265,774,103	1,831,226	267,605,329	146,774,913	821,956	147,596,869
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	2,223,420	8,882,073	11,105,493	1,289,948	6,034,747	7,324,695	933,472	2,847,326	3,780,798
4	391XXX	Office Furniture & Equipment	0	7,331,522	7,331,522	0	4,981,256	4,981,256	0	2,350,266	2,350,266
4	392XXX	Transportation Equipment	4,477,732	1,256,316	5,734,048	3,246,438	853,579	4,100,017	1,231,294	402,737	1,634,031
4	393000	Stores Equipment	160,831	210,521	371,352	115,971	143,034	259,005	44,860	67,487	112,347
4	394000	Tools, Shop & Garage Equipment	1,455,125	1,962,822	3,417,947	998,419	1,333,600	2,332,019	456,706	629,222	1,085,928
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	3,579,441	542,809	4,122,250	2,711,273	368,801	3,080,074	868,168	174,008	1,042,176

GAS UTILITY PLANT For Month Ended May 31, 2010 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,664,604	3,847,995	5,512,599	521,979	2,614,443	3,136,422	1,142,625	1,233,552	2,376,177
4	398000	Miscellaneous Equipment	1,137	96,454	97,591	488	65,534	66,022	649	30,920	31,569
		TOTAL GENERAL PLANT	14,373,697	25,296,926	39,670,623	9,568,700	17,187,491	26,756,191	4,804,997	8,109,435	12,914,432
		TOTAL PLANT IN SERVICE	427,907,362	61,919,982	489,827,344	276,159,002	42,626,671	318,785,673	151,748,360	19,293,311	171,041,671
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED DEPRECIATION	142,449,352	17,500,221	159,949,573	92,695,397	12,127,190	104,822,587	49,753,955	5,373,031	55,126,986
		TOTAL ACCUMULATED AMORTIZATION	73,130	3,978,423	4,051,553	40,326	2,703,060	2,743,386	32,804	1,275,363	1,308,167
		NET GAS UTILITY PLANT	285,384,880	40,441,338	325,826,218	183,423,279	27,796,421	211,219,700	101,961,601	12,644,917	114,606,518

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%	69.020%	30.980%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended May 31, 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	285,384,880	40,441,338	325,826,218	183,423,279	27,796,421	211,219,700	101,961,601	12,644,917	114,606,518
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,256,545	-3,256,545	0	-2,111,088	-2,111,088	0	-1,145,457	-1,145,457
12	282900	Deferred F.I.T. - Plant In Service	0	-49,842,534	-49,842,534	0	-32,310,921	-32,310,921	0	-17,531,613	-17,531,613
12	190180	FAS 109 ITC	0	165,347	165,347	0	107,188	107,188	0	58,159	58,159
12	283850	Gas portion of Bond Redemptions	0	-720,750	-720,750	0	-467,233	-467,233	0	-253,517	-253,517
4	190850	Gain on Sale of General Office Bldg--GAS	0	37,193	37,193	0	25,270	25,270	0	11,923	11,923
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-53,617,289	-53,617,289	0	-34,756,784	-34,756,784	0	-18,860,505	-18,860,505
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	4,329,646	4,329,646	0	3,028,587	3,028,587	0	1,301,059	1,301,059
1	164100	Gas Inventory--Jackson Prairie	0	10,109,467	10,109,467	0	7,071,572	7,071,572	0	3,037,895	3,037,895
99	186710	DSM Programs	150,640	0	150,640	36,162	0	36,162	114,478	0	114,478
4	253850	Gain on Sale of General Office Building	0	-106,217	-106,217	0	-72,167	-72,167	0	-34,050	-34,050
		TOTAL OTHER ADJUSTMENTS	150,640	14,332,896	14,483,536	36,162	10,027,992	10,064,154	114,478	4,304,904	4,419,382
		NET RATE BASE	285,535,520	1,156,945	286,692,465	183,459,441	3,067,629	186,527,070	102,076,079	-1,910,684	100,165,395

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%	64.826%	35.174%
G-ALL	13	Net Gas General Plant	100.000%	66.741%	33.259%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended May 31, 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
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	26,298,041	26,298,041	0	18,395,480	18,395,480	0	7,902,561	7,902,561
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	25,825,266	25,825,266	0	18,064,774	18,064,774	0	7,760,492	7,760,492
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,339,866	11,339,866	0			0		
	403X80	Depreciation Expense - JP		36,678	36,678	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,339,866	11,339,866	0	7,932,236	7,932,236	0	3,407,630	3,407,630
1	403X80	Depreciation Expense - JP	0	36,678	36,678	0	25,656	25,656	0	11,022	11,022
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	412,549,016	2,653,182	415,202,198	265,774,103	1,831,226	267,605,329	146,774,913	821,956	147,596,869
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	412,464,046	2,653,182	415,117,228	265,713,803	1,831,226	267,545,029	146,750,243	821,956	147,572,199
		Percentage		0.639%	100.000%	64.421%			34.940%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		874,991	136,931,320	88,212,526			47,843,803		
	403X50	Depreciation Expense		5,192	812,470	523,401			283,877		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	136,056,329	874,991	136,931,320	88,212,526	603,919	88,816,445	47,843,803	271,072	48,114,875
6	403X50	Depreciation Expense	807,278	5,192	812,470	523,401	3,584	526,985	283,877	1,608	285,485
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	14,373,697	25,296,926	39,670,623	9,568,700	17,187,491	26,756,191	4,804,997	8,109,435	12,914,432
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	4,477,732	1,256,316	5,734,048	3,246,438	853,579	4,100,017	1,231,294	402,737	1,634,031
		Depreciable Non-Transport Genl Plant	9,227,635	23,191,618	32,419,253	5,745,990	15,757,081	21,503,071	3,481,645	7,434,537	10,916,182
		Percentage		71.537%	100.000%	17.724%			10.739%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended May 31, 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		5,206,489	7,278,036	1,289,959			781,588		
	108X06	Accum Depr--Gas General Plant - Direct	3,415,576		3,415,576	2,550,640			864,936		
	403X60	Depreciation Expense		106,534	148,922	26,395			15,993		
	403X60	Depreciation Expense (Direct)	20,911		20,911	15,852			5,059		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,487,123	5,206,489	10,693,612	3,840,599	3,537,445	7,378,044	1,646,524	1,669,044	3,315,568
4	403X60	Depreciation Expense	63,299	106,534	169,833	42,247	72,382	114,629	21,052	34,152	55,204
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,477,732	1,256,316	5,734,048	3,246,438	853,579	4,100,017	1,231,294	402,737	1,634,031
		Percentage		21.910%	100.000%	56.617%			21.473%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		78,875	359,995	203,818			77,302		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	624,780		624,780	438,454			186,326		
	403X70	Depreciation Expense		583	2,661	1,507			571		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	905,900	78,875	984,775	642,272	53,590	695,862	263,628	25,285	288,913
4	403X70	Depreciation Expense	2,078	583	2,661	1,507	396	1,903	571	187	758
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%			69.020%			30.980%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended May 31, 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	428,748	309,526	83,336
8			Utility 8	9,642	0	6,738
9			Utility 9	809	639	170
		TOTAL		439,199	310,165	90,244
7	404X32	PC Software	Utility 7	58,641	42,335	11,398
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		65,789	42,335	16,393
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		505,847	353,120	106,804

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 May 31, 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	599,666	432,917	116,557	50,192
8	Utility 8	11,621	0	8,121	3,500
9	Utility 9	60,007	47,373	12,634	0
9	Utility 9 - Washington	8,942	7,059	1,883	0
9	Utility 9 - Idaho	34,443	27,191	7,252	0
	Total	<u>714,679</u>	<u>514,540</u>	<u>146,447</u>	<u>53,692</u>
7	403X70 Utility 7	336	243	65	28
9	Utility 9	1,197	945	252	0
	Total	<u>1,533</u>	<u>1,188</u>	<u>317</u>	<u>28</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 May 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON*****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	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	3,522,575	496,496	1,399,804	1,626,275	3,522,575	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	3,338,880	0	0	0	0	0	0	0	0	3,338,880	0	3,338,880
7		Utility 7	40,548,213	0	0	29,272,971	29,272,971	0	0	7,881,356	7,881,356	0	3,393,885	3,393,885
9		Utility 9 - Wa	1,662,731	1,312,643	0	0	1,312,643	350,088	0	0	350,088	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	4,752,870	0	0	3,752,153	3,752,153	0	0	1,000,717	1,000,717	0	0	0
		TOTAL ACCOUNT	59,198,621	1,809,139	4,899,824	34,651,399	41,360,362	1,289,948	933,472	8,882,073	11,105,493	3,338,880	3,393,885	6,732,765
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,333,877	0	0	1,333,877	1,333,877	0	0	0	0	0	0	0
7		Utility 7	36,325,504	0	0	26,224,471	26,224,471	0	0	7,060,588	7,060,588	0	3,040,445	3,040,445
8		Utility 8	387,702	0	0	0	0	0	0	270,934	270,934	0	116,768	116,768
		TOTAL ACCOUNT	38,047,083	0	0	27,558,348	27,558,348	0	0	7,331,522	7,331,522	0	3,157,213	3,157,213
	392XXX	Transportation Equipment												
99		Utility 0	14,288,267	6,653,077	2,554,260	5,080,930	14,288,267	0	0	0	0	0	0	0
99		Utility 1	4,988,181	0	0	0	0	2,971,422	1,069,461	947,298	4,988,181	0	0	0
99		Utility 2	2,135,316	0	0	0	0	0	0	0	0	2,135,316	0	2,135,316
7		Utility 7	541,511	0	0	390,933	390,933	0	0	105,253	105,253	0	45,324	45,324
9		Utility 9 - Wa	1,306,181	1,031,165	0	0	1,031,165	275,016	0	0	275,016	0	0	0
9		Utility 9 - Idaho	768,622	0	606,789	0	606,789	0	161,833	0	161,833	0	0	0
9		Utility 9 - Allocated	967,776	0	0	764,011	764,011	0	0	203,765	203,765	0	0	0
		TOTAL ACCOUNT	24,995,854	7,684,242	3,161,049	6,235,874	17,081,165	3,246,438	1,231,294	1,256,316	5,734,048	2,135,316	45,324	2,180,640

COMMON GENERAL PLANT For Month Ended May 31, 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	387,099	10,739	14,745	361,615	387,099	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	999,863	0	0	789,342	789,342	0	0	210,521	210,521	0	0	0
	TOTAL ACCOUNT	1,892,077	129,596	182,945	1,150,957	1,463,498	115,971	44,860	210,521	371,352	57,227	0	57,227
	394000 Tools, Shop, & Garage Equipment												
99	Utility 0	3,455,311	1,287,102	432,867	1,735,342	3,455,311	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	3,820,406	0	0	2,758,066	2,758,066	0	0	742,572	742,572	0	319,768	319,768
8	Utility 8	1,044,368	0	0	0	0	0	0	729,825	729,825	0	314,543	314,543
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	11,513,715	1,321,730	440,382	4,736,064	6,498,176	998,419	456,706	1,962,822	3,417,947	963,281	634,311	1,597,592
	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	29,184,383	13,700,038	7,100,814	8,383,531	29,184,383	0	0	0	0	0	0	0
99	Utility 1	3,626,750	0	0	0	0	2,560,707	759,062	306,981	3,626,750	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	35,250,903	14,264,581	7,509,902	9,263,963	31,038,446	2,711,273	868,168	542,809	4,122,250	43,834	46,373	90,207

COMMON GENERAL PLANT For Month Ended May 31, 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	39,676,051	5,574,738	2,203,251	31,898,062	39,676,051	0	0	0	0	0	0	0
99		Utility 1	710,050	0	0	0	0	424,145	285,905	0	710,050	0	0	0
99		Utility 2	530,625	0	0	0	0	0	0	0	0	530,625	0	530,625
7		Utility 7	8,518,141	0	0	6,149,502	6,149,502	0	0	1,655,671	1,655,671	0	712,968	712,968
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916
9		Utility 9 - Wa	464,658	366,824	0	0	366,824	97,834	0	0	97,834	0	0	0
9		Utility 9 - Idaho	4,068,962	0	3,212,242	0	3,212,242	0	856,720	0	856,720	0	0	0
9		Utility 9 - Allocated	7,338,690	0	0	5,793,529	5,793,529	0	0	1,545,161	1,545,161	0	0	0
		TOTAL ACCOUNT	62,233,256	5,941,562	5,415,493	43,841,093	55,198,148	521,979	1,142,625	3,847,995	5,512,599	530,625	991,884	1,522,509
	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	242,709,269	31,754,418	22,210,443	132,574,968	186,539,829	9,568,700	4,804,997	25,296,926	39,670,623	7,814,946	8,683,869	16,498,815

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 May 31, 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	39,843,636	39,843,636	0	0
99	108X06	Utility 1 - Allocated	626,090	0	626,090	0
99	108X06	Utility 1 - Washington	2,550,640	0	2,550,640	0
99	108X06	Utility 1 - Idaho	864,936	0	864,936	0
99	108X06	Utility 2	2,338,860	0	0	2,338,860
7	108X06	Utility 7	14,475,849	10,450,550	2,813,671	1,211,629
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-349,361	-252,214	-67,905	-29,242
8	108X06	Utility 8	911,463	0	636,949	274,514
9	108X06	Utility 9	15,527,102	12,257,871	3,269,231	0
Total			76,789,215	62,299,843	10,693,612	3,795,761

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,709,821	5,709,821	0	0
99	108X07	Utility 1 - Allocated	205,259	0	205,259	0
99	108X07	Utility 1 - Washington	438,454	0	438,454	0
99	108X07	Utility 1 - Idaho	186,326	0	186,326	0
99	108X07	Utility 2	1,004,681	0	0	1,004,681
7	108X07	Utility 7	41,142	29,702	7,997	3,444
9	108X07	Utility 9	696,934	550,195	146,739	0
Total			8,282,617	6,289,718	984,775	1,008,125

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 May 31, 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	984,649	0	0	0	0	816,199	168,450	0	984,649	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,199	153,199	0	0	40,859	40,859	0	0	0	0
		TOTAL ACCOUNT	1,178,707	0	0	153,199	153,199	816,199	168,450	40,859	1,025,508	0	0	0	0
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	777,820	0	0	777,820	777,820	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440	46,440
7		Utility 7	25,578,773	0	0	18,466,084	18,466,084	0	0	4,971,746	4,971,746	0	2,140,943	2,140,943	2,140,943
8		Utility 8	578,492	0	0	0	0	0	0	404,262	404,262	0	174,230	174,230	174,230
		TOTAL ACCOUNT	26,981,525	0	0	19,243,904	19,243,904	0	0	5,376,008	5,376,008	46,440	2,315,173	2,361,613	2,361,613
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0	0
7		Utility 7	9,353,077	0	0	6,752,267	6,752,267	0	0	1,817,958	1,817,958	0	782,853	782,853	782,853
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009	180,009
		TOTAL ACCOUNT	10,782,443	0	0	7,564,616	7,564,616	0	0	2,254,966	2,254,966	0	962,862	962,862	962,862
		TOTAL	38,942,675	0	0	26,961,719	26,961,719	816,199	168,450	7,671,833	8,656,482	46,440	3,278,035	3,324,475	3,324,475

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 May 31, 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	960,701	960,701	0	0
99		Utility 1	7,341	0	7,341	0
99		Utility 2 - Oregon	27,175	0	0	27,175
7		Utility 7	18,187,332	13,129,981	3,535,072	1,522,280
8		Utility 8	583,708	0	407,907	175,801
9		Utility 9	22,640	17,873	4,767	0
		Total	19,788,897	14,108,555	3,955,087	1,725,256
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 2 - Oregon	-38,857	0	0	-38,857
7		Utility 7	106,115	76,608	20,626	8,882
9		Utility 9	12,869	10,159	2,710	0
		Total	80,127	86,767	23,336	-29,975

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 May 31, 2010 Average of Monthly Averages Basis	Report ID: G-CAM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303000	Misc Intangible Plant									
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	5,376,008	5,376,008	0	3,652,621	3,652,621	0	1,723,387	1,723,387
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,254,966	2,254,966	0	1,532,092	1,532,092	0	722,874	722,874
			0	7,630,974	7,630,974	0	5,184,713	5,184,713	0	2,446,261	2,446,261
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,955,087	3,955,087	0			0		
	404	Amortization Expense (404X30, X31, X32)		106,959	106,959	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,955,087	3,955,087	0	2,687,205	2,687,205	0	1,267,882	1,267,882
4	404	Amortization Expense (404X30, X31, X32)	0	106,959	106,959	0	72,671	72,671	0	34,288	34,288
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 May 31, 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	-14,898,899	-10,755,962	-2,895,899	-1,247,038
9	282900	Utility 9	-1,712,878	-1,352,232	-360,646	0
		Total	<u>-16,611,777</u>	<u>-12,108,194</u>	<u>-3,256,545</u>	<u>-1,247,038</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%