

GAS RATE OF RETURN For Month Ended July 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	-782,306	-623,115	-159,191
		Adjustments			
		Adjusted Gas Net Operating Income	-782,306	-623,115	-159,191
G-APL		Gas Net Adjusted Rate Base	294,443,637	191,921,946	102,521,691
		RATE OF RETURN	-0.266%	-0.325%	-0.155%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Month Ended July 31, 2010		G-ALL-1A				
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
		Number of Customers	7/31/2010	220,726	146,619	74,107
2		Percent		100.000%	66.426%	33.574%
3	G-OPS	Direct Distribution Operating Expense		760,163	592,190	167,973
		Percent		100.000%	77.903%	22.097%
		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		28,790,041	20,138,633	8,651,408
	G-PLT	Distribution		417,416,089	269,026,120	148,389,969
		Total Underground Storage/Dist Plant		446,206,130	289,164,753	157,041,377
5		Percent		100.000%	64.805%	35.195%
6	Input	Actual Therms Purchased	7/31/2010	6,770,621	4,620,949	2,149,672
		Percent		100.000%	68.250%	31.750%

GAS ALLOCATION PERCENTAGES For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	1/1/2010	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894		51,081,946	45,988,228	3,116,832	1,976,886
Direct O & M Accts 901 - 935		51,945,284	35,419,000	12,684,856	3,841,428
Direct O & M Accts 901 - 905 Utility 9 Only		3,516,695	2,172,122	1,344,573	XXXXXX
Adjustments		0			
Total		106,543,925	83,579,350	17,146,261	5,818,314
Percentage		100.000%	78.446%	16.093%	5.461%
Direct Labor Accts 500 - 894		55,092,383	43,337,007	8,181,894	3,573,482
Direct Labor Accts 901 - 935		5,731,661	4,212,733	361,664	1,157,264
Direct O & M Accts 901 - 905 Utility 9 Only		3,029,709	1,871,330	1,158,379	XXXXXX
Total		63,853,753	49,421,070	9,701,937	4,730,746
Percentage		100.000%	77.397%	15.194%	7.409%
Number of Customers at 12/31/09		672,970	356,620	220,748	95,602
Percentage		100.000%	52.992%	32.802%	14.206%
Net Direct Plant		2,269,179,267	1,813,979,169	309,908,801	145,291,297
Percentage		100.000%	79.940%	13.657%	6.403%
Total Percentages		400.000%	288.775%	77.746%	33.479%
Average (CD AA)		100.000%	72.193%	19.437%	8.370%
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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	XXXXXX
Total		22,964,575	0	17,146,261	5,818,314
Percentage		100.000%	0.000%	74.664%	25.336%
Direct Labor Accts 580 - 894		11,755,376	0	8,181,894	3,573,482
Direct Labor Accts 901 - 935		1,518,928	0	361,664	1,157,264
Direct O & M Accts 901 - 905 Utility 9 Only		1,158,379	0	1,158,379	XXXXXX
Total		14,432,683	0	9,701,937	4,730,746
Percentage		100.000%	0.000%	67.222%	32.778%
Number of Customers at 12/31/09		316,350	0	220,748	95,602
Percentage		100.000%	0.000%	69.780%	30.220%
Net Direct Plant		450,456,474	0	305,689,899	144,766,575
Percentage		100.000%	0.000%	67.862%	32.138%
Total Percentages		400.000%	0.000%	279.528%	120.472%
Average (GD AA)		100.000%	0.000%	69.882%	30.118%
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GAS ALLOCATION PERCENTAGES For Month Ended July 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%
			System	Washington	Idaho	
	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		1,032,469	676,505	355,964	
11	Percent		100.000%	65.523%	34.477%	
	G-PLT Net Gas Plant		329,214,414	213,542,245	115,672,169	
12	Percent		100.000%	64.864%	35.136%	
	G-PLT Net Gas General Plant		28,065,616	18,743,759	9,321,857	
13	Percent		100.000%	66.785%	33.215%	
	G-SCM Net Allocated Schedule M		-1,302,299	-839,394	-462,905	
14	Percent		100.000%	64.455%	35.545%	
99	Input Not Allocated		0.000%	0.000%	0.000%	
	Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)					
		12/31/2009	Washington	Idaho		
Input	Underground Storage (Actual, not Situs)		20,138,633	8,651,408		
Input	Distribution		266,845,782	145,465,343		
Input	General		3,550,811	2,692,487		
Input	TOTAL		290,535,226	156,809,238		

GAS OPERATING STATEMENT For Month Ended July 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	4,674,732	0	4,674,732	3,327,717	0	3,327,717	1,347,015	0	1,347,015
99	4812XX	Commercial - Firm & Interruptible	2,562,027	0	2,562,027	1,728,609	0	1,728,609	833,418	0	833,418
99	4813XX	Industrial-Firm	225,419	0	225,419	164,258	0	164,258	61,161	0	61,161
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-1,257,298	0	-1,257,298	-897,175	0	-897,175	-360,123	0	-360,123
99	484000	Interdepartmental Revenue	8,827	0	8,827	7,712	0	7,712	1,115	0	1,115
TOTAL SALES TO ULTIMATE CUSTOMERS			6,213,707	0	6,213,707	4,331,121	0	4,331,121	1,882,586	0	1,882,586
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	15,366,910	31,811	15,398,721	10,487,916	0	10,487,916	4,878,994	31,811	4,910,805
99	488000	Miscellaneous Service Revenues	1,664	0	1,664	916	0	916	748	0	748
99	489300	Transportation For Others	282,729	0	282,729	242,377	0	242,377	40,352	0	40,352
99	493000	Rent from Gas Property	0	189	189	0	0	0	0	189	189
4	495000	Other Gas Revenues	754,254	551	754,805	516,129	374	516,503	238,125	177	238,302
TOTAL OTHER OPERATING REVENUES			16,405,557	32,551	16,438,108	11,247,338	374	11,247,712	5,158,219	32,177	5,190,396
TOTAL GAS REVENUES			22,619,264	32,551	22,651,815	15,578,459	374	15,578,833	7,040,805	32,177	7,072,982
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	19,411,366	0	19,411,366	13,271,368	0	13,271,368	6,139,998	0	6,139,998
6	808XXX	Net Natural Gas Storage Transactions	-425,370	0	-425,370	-290,315	0	-290,315	-135,055	0	-135,055
6	811000	Gas Used for Products Extraction	-69,582	0	-69,582	-47,490	0	-47,490	-22,092	0	-22,092
10	813000	Other Gas Expenses	0	95,299	95,299	0	63,523	63,523	0	31,776	31,776
TOTAL PRODUCTION EXPENSES			18,916,414	95,299	19,011,713	12,933,563	63,523	12,997,086	5,982,851	31,776	6,014,627
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	19,117	19,117	0	13,372	13,372	0	5,745	5,745
1	837000	Other Equipment	0	4,117	4,117	0	2,880	2,880	0	1,237	1,237
TOTAL UNDERGROUND STORAGE OP. EXP			0	23,234	23,234	0	16,252	16,252	0	6,982	6,982
G-ADP		Depreciation Expense	0	43,150	43,150	0	30,183	30,183	0	12,967	12,967
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	14,333	14,333	0	10,026	10,026	0	4,307	4,307
TOTAL UNDERGROUND STORAGE EXP			0	80,736	80,736	0	56,474	56,474	0	24,262	24,262

GAS OPERATING STATEMENT For Month Ended July 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	11,389	42,893	54,282	8,222	33,415	41,637	3,167	9,478	12,645
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	203,142	19,634	222,776	171,540	15,295	186,835	31,602	4,339	35,941
3	875000	Measuring & Reg Sta Exp-General	3,444	0	3,444	2,406	0	2,406	1,038	0	1,038
3	876000	Measuring & Reg Sta Exp-Industrial	964	0	964	964	0	964	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	9,877	0	9,877	4,362	0	4,362	5,515	0	5,515
3	878000	Meter & House Regulator Expenses	75,167	0	75,167	42,783	0	42,783	32,384	0	32,384
3	879000	Customer Installation Expenses	151,281	6,194	157,475	104,877	4,825	109,702	46,404	1,369	47,773
3	880000	Other Expenses	38,649	46,369	85,018	29,651	36,123	65,774	8,998	10,246	19,244
3	881000	Rents	0	1,094	1,094	0	852	852	0	242	242
MAINTENANCE											
3	885000	Supervision & Engineering	15,332	0	15,332	9,244	0	9,244	6,088	0	6,088
3	887000	Mains	110,118	1,412	111,530	97,729	1,100	98,829	12,389	312	12,701
3	889000	Measuring & Reg Sta Exp-General	12,957	0	12,957	17,013	0	17,013	-4,056	0	-4,056
3	890000	Measuring & Reg Sta Exp-Industrial	9,166	3,820	12,986	7,034	2,976	10,010	2,132	844	2,976
3	891000	Measuring & Reg Sta Exp-City Gate	16,532	0	16,532	11,278	0	11,278	5,254	0	5,254
3	892000	Services	78,323	51,335	129,658	63,541	39,992	103,533	14,782	11,343	26,125
3	893000	Meters & House Regulators	23,822	46,201	70,023	21,546	35,992	57,538	2,276	10,209	12,485
3	894000	Other Equipment	0	18,837	18,837	0	14,675	14,675	0	4,162	4,162
TOTAL DISTRIBUTION OPERATING EXP			760,163	237,789	997,952	592,190	185,245	777,435	167,973	52,544	220,517
G-ADP	Depreciation		811,794	5,196	816,990	526,346	3,546	529,892	285,448	1,650	287,098
G-OTX	Taxes Other Than FIT		619,153	0	619,153	536,313	0	536,313	82,840	0	82,840
TOTAL DISTRIBUTION EXPENSES			2,191,110	242,985	2,434,095	1,654,849	188,791	1,843,640	536,261	54,194	590,455
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	27,278	27,278	0	18,120	18,120	0	9,158	9,158
2	902000	Meter Reading Expenses	120,862	6,015	126,877	105,083	3,996	109,079	15,779	2,019	17,798
G-903	903XXX	Customer Records & Collection Expenses	69,712	285,423	355,135	50,230	189,534	239,764	19,482	95,889	115,371
2	904000	Uncollectible Accounts	0	129,165	129,165	0	85,799	85,799	0	43,366	43,366
2	905000	Misc Customer Accounts	0	52	52	0	35	35	0	17	17
TOTAL CUSTOMER ACCOUNTS EXPENSES			190,574	447,933	638,507	155,313	297,484	452,797	35,261	150,449	185,710
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	309,664	28,311	337,975	238,245	18,806	257,051	71,419	9,505	80,924
2	909000	Advertising	0	33,185	33,185	0	22,043	22,043	0	11,142	11,142
2	910000	Misc Customer Service & Info Exp	0	5,035	5,035	0	3,345	3,345	0	1,690	1,690
TOTAL CUSTOMER SERVICE & INFO EXP			309,664	66,531	376,195	238,245	44,194	282,439	71,419	22,337	93,756

GAS OPERATING STATEMENT For Month Ended July 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	-129	-129	0	-86	-86	0	-43	-43
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	8,574	1,508	10,082	8,146	1,002	9,148	428	506	934
TOTAL SALES EXPENSES			8,574	1,379	9,953	8,146	916	9,062	428	463	891
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	3,036	503,964	507,000	817	342,408	343,225	2,219	161,556	163,775
4	921000	Office Supplies & Expenses	0	84,495	84,495	0	57,408	57,408	0	27,087	27,087
4	922000	Admin. Expenses Transferred - Credit	0	-2,623	-2,623	0	-1,782	-1,782	0	-841	-841
4	923000	Outside Services Employed	0	281,735	281,735	0	191,419	191,419	0	90,316	90,316
4	924000	Property Insurance Premium	0	24,442	24,442	0	16,607	16,607	0	7,835	7,835
4	925XXX	Injuries and Damages	0	77,008	77,008	0	52,322	52,322	0	24,686	24,686
4	926XXX	Employee Pensions and Benefits	4,630	5,770	10,400	4,630	3,920	8,550	0	1,850	1,850
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	63,506	22,102	85,608	40,965	15,017	55,982	22,541	7,085	29,626
4	930000	Miscellaneous General Expenses	3,093	28,054	31,147	2,517	19,061	21,578	576	8,993	9,569
4	931000	Rents	2,760	15,732	18,492	2,644	10,689	13,333	116	5,043	5,159
4	935000	Maintenance of General Plant	13,971	117,503	131,474	6,549	79,835	86,384	7,422	37,668	45,090
TOTAL ADMIN & GEN OPERATING EXP			90,996	1,158,182	1,249,178	58,122	786,904	845,026	32,874	371,278	404,152
G-ADP		Depreciation	65,454	106,875	172,329	43,816	72,614	116,430	21,638	34,261	55,899
4	404X50	Amortization - Leasehold Imp (1404.60)	0	167	167	0	113	113	0	54	54
G-CAM		Amortization - Intangible Plant--Software	0	110,682	110,682	0	75,201	75,201	0	35,481	35,481
99	404X30	Amortization - Intangible Distribution Plant	2,019	0	2,019	1,700	0	1,700	319	0	319
99	407X28	Amortization - Decoupling Revenue	15,404	0	15,404	15,404	0	15,404	0	0	0
99	407329	Decoupling Surcharge	11,856	0	11,856	11,856	0	11,856	0	0	0
G-OTX		Taxes Other than FIT	0	3,025	3,025	0	2,055	2,055	0	970	970
TOTAL ADMIN & GENERAL EXPENSES			185,729	1,378,931	1,564,660	130,898	936,887	1,067,785	54,831	442,044	496,875
TOTAL EXPENSES BEFORE FIT			21,802,065	2,313,794	24,115,859	15,121,014	1,588,269	16,709,283	6,681,051	725,525	7,406,576
NET OPERATING INCOME BEFORE FIT											
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
GAS NET OPERATING INCOME											

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.426%	33.574%
G-ALL	3	Direct Distribution Operating Expense	100.000%	77.903%	22.097%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	68.250%	31.750%
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 July 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	-815,516	0	-815,516	-550,687	0	-550,687	-264,829	0	-264,829
99	805120	Gas Expense - Rate Deferrals	999,631	0	999,631	649,538	0	649,538	350,093	0	350,093
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	16,167,689	0	16,167,689	11,027,540	0	11,027,540	5,140,149	0	5,140,149
1	804001	Pipeline Demand Costs	2,153,177	0	2,153,177	1,506,147	0	1,506,147	647,030	0	647,030
99	804010	Gas Costs - Fixed Hedge	-179,766	0	-179,766	-122,690	0	-122,690	-57,076	0	-57,076
99	804014	GTI Contributions	23,514	0	23,514	34,222	0	34,222	-10,708	0	-10,708
99	804017	Transaction Fees	7,871	0	7,871	5,372	0	5,372	2,499	0	2,499
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	167,574	0	167,574	116,417	0	116,417	51,157	0	51,157
6	804700	Off System Gas Purchases - Bookout	887,192	0	887,192	605,509	0	605,509	281,683	0	281,683
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			19,411,366	0	19,411,366	13,271,368	0	13,271,368	6,139,998	0	6,139,998

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	68.250%	31.750%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 8/31/2010

ALLOCATION OF ACCOUNT 903 For Month Ended July 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	69,712	281,520	351,232	50,230	187,002	237,232	19,482	94,518	114,000
12	903920	Accts Rec Sold - Program Fees	0	3,903	3,903	0	2,532	2,532	0	1,371	1,371
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			69,712	285,423	355,135	50,230	189,534	239,764	19,482	95,889	115,371

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.426%	33.574%
G-ALL	12	Net Gas Plant	100.000%	64.864%	35.136%

ALLOCATION OF ACCOUNT 908 For Month Ended July 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	-218	28,311	28,093	-218	18,806	18,588	0	9,505	9,505
99	908600	Customer Service & Info Expense	387,568	0	387,568	309,488	0	309,488	78,080	0	78,080
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-86,115	0	-86,115	-71,025	0	-71,025	-15,090	0	-15,090
99	908990	DSM Amortization	8,429	0	8,429	0	0	0	8,429	0	8,429
		Total Account 908	309,664	28,311	337,975	238,245	18,806	257,051	71,419	9,505	80,924

ALLOCATION RATIOS:

G-ALL 2 Number of Customers
G-ALL 99 Not Allocated

100.000%

66.426%

33.574%

FEDERAL INCOME TAXES--GAS For Month Ended July 31, 2010 Average of Monthly Averages Basis		Report ID: G-FIT-1A				
Ref/Basis	Description	System	Washington	Idaho		
	Calculation of Taxable Operating Income:					
G-OPS	Operating Revenue	22,651,815	15,578,833	7,072,982		
G-OPS	Operating & Maintenance Expense	22,306,732	15,380,097	6,926,635		
G-OPS	Book Depreciation & Amortization	1,172,616	780,792	391,824		
G-OTX	Taxes Other than FIT	636,511	548,394	88,117		
	Net Operating Income Before FIT	-1,464,044	-1,130,450	-333,594		
	Less: Monthly Interest Expense	844,106	562,171	281,935		
G-SCM	Add: Schedule M Additions	1,170,308	798,071	372,237		
G-SCM	Less: Schedule M Deductions	1,900,534	1,245,419	655,115		
	Taxable Net Operating Income	-3,038,376	-2,139,969	-898,407		
	Percent	35%	35%	35%		
	Total Federal Income Tax	-1,063,431	-748,989	-314,442		
G-DTE	Deferred FIT	385,546	244,040	141,506		
99	411400 Amortized Investment Tax Credit	-3,853	-2,386	-1,467		
	Total FIT/Deferred FIT & ITC	-681,738	-507,335	-174,403		
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	

GAS SCHEDULE M ITEMS For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	879,267	266,089	1,145,356	571,862	181,670	753,532	307,405	84,419	391,824
12	997001	Contributions In Aid of Construction	0	14,649	14,649	0	9,502	9,502	0	5,147	5,147
2	997002	Injuries and Damages	0	117	117	0	78	78	0	39	39
12	997003	Salvage	0	-27,604	-27,604	0	-17,905	-17,905	0	-9,699	-9,699
4	997005	FAS106 Current Retiree Medical Accrual	0	-103,906	-103,906	0	-70,597	-70,597	0	-33,309	-33,309
6	997008	DSM Book Amortization	0	8,429	8,429	0	5,753	5,753	0	2,676	2,676
99	997010	Deferred Gas Credit and Refunds	184,434	0	184,434	99,170	0	99,170	85,264	0	85,264
4	997015	Airplane Lease Payments	0	7,684	7,684	0	5,221	5,221	0	2,463	2,463
12	997016	1992 Redemptions	0	28,332	28,332	0	18,377	18,377	0	9,955	9,955
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	26,940	0	26,940	26,940	0	26,940	0	0	0
12	997032	Interest Rate Swaps	0	28,118	28,118	0	18,238	18,238	0	9,880	9,880
99	997033	DSM Tariff Rider	-437,083	0	-437,083	-239,531	0	-239,531	-197,552	0	-197,552
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	-86,115	0	-86,115	-71,025	0	-71,025	-15,090	0	-15,090
4	997066	Miscellaneous Schedule M Additions	0	160,764	160,764	0	109,228	109,228	0	51,536	51,536
TOTAL SCHEDULE M ADDITIONS			572,073	598,235	1,170,308	392,046	406,025	798,071	180,027	192,210	372,237
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	1,241,718	1,241,718	0	653,369	653,369
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	1,245,419	1,245,419	0	655,115	655,115

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.426%	33.574%
G-ALL	3	Direct Distribution Operating Expense	100.000%	77.903%	22.097%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	68.250%	31.750%
G-ALL	11	Book Depreciation	100.000%	65.523%	34.477%
G-ALL	12	Net Gas Plant	100.000%	64.864%	35.136%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended July 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	324,322	209,042	115,280
99	410100	Deferred Federal Income Tax Exp	74,428	38,077	36,351
		SUBTOTAL	<u>398,750</u>	<u>247,119</u>	<u>151,631</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-43,345	-27,938	-15,407
99	411100	Deferred Federal Income Tax Exp	30,141	24,859	5,282
		SUBTOTAL	<u>-13,204</u>	<u>-3,079</u>	<u>-10,125</u>
		Total Deferred Federal Income Tax Expense	<u><u>385,546</u></u>	<u><u>244,040</u></u>	<u><u>141,506</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	64.455%	35.545%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended July 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	294,443,637	191,921,946	102,521,691
	Interest Deduction for FIT Calculation	10,129,272	6,746,056	3,383,216
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 July 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	408170	R&P Property Tax	0	14,333	14,333	0	10,026	10,026	0	4,307	4,307
		DISTRIBUTION									
99	408110	State Excise Tax	209,431	0	209,431	209,431	0	209,431	0	0	0
99	408120	Municipal Occupation & License Tax	225,174	0	225,174	185,822	0	185,822	39,352	0	39,352
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	203,058	0	203,058	141,060	0	141,060	61,998	0	61,998
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-18,510	0	-18,510	0	0	0	-18,510	0	-18,510
		TOTAL	619,153	0	619,153	536,313	0	536,313	82,840	0	82,840
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	3,025	3,025	0	2,055	2,055	0	970	970
		TOTAL TAXES OTHER THAN FIT	619,153	17,358	636,511	536,313	12,081	548,394	82,840	5,277	88,117

		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	28,790,041		14,333	20,138,633	6.932%	10,646	8,651,408	5.517%	3,687
G-ALL		Distribution	412,311,125		203,058	266,845,782	91.846%	141,060	145,465,343	92.766%	61,998
G-ALL		General	6,243,298		3,025	3,550,811	1.222%	1,877	2,692,487	1.717%	1,148
		TOTAL	447,344,464		220,416	290,535,226	100.000%	153,583	156,809,238	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 July 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	5,593,093	5,593,093	0	3,800,115	3,800,115	0	1,792,978	1,792,978
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,081,364	2,081,364	0	1,414,141	1,414,141	0	667,223	667,223
TOTAL INTANGIBLE PLANT--SOFTWARE			984,649	7,715,316	8,699,965	816,199	5,242,017	6,058,216	168,450	2,473,299	2,641,749
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	1,289,517	1,289,517	0	902,017	902,017	0	387,500	387,500
1	352XXX	Wells	0	12,738,105	12,738,105	0	8,910,304	8,910,304	0	3,827,801	3,827,801
1	353000	Lines	0	1,044,327	1,044,327	0	730,507	730,507	0	313,820	313,820
1	354000	Compressor Station Equipment	0	11,206,493	11,206,493	0	7,838,942	7,838,942	0	3,367,551	3,367,551
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	1,457,423	1,457,423	0	1,019,467	1,019,467	0	437,956	437,956
TOTAL UNDERGROUND STORAGE PLANT			0	28,790,041	28,790,041	0	20,138,633	20,138,633	0	8,651,408	8,651,408
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	613,835	22,254	636,089	433,834	15,188	449,022	180,001	7,066	187,067
6	376000	Mains	208,643,656	2,512,521	211,156,177	133,019,986	1,714,796	134,734,782	75,623,670	797,725	76,421,395
6	378000	Measuring & Reg Station Equip-General	4,631,187	57,440	4,688,627	2,865,333	39,203	2,904,536	1,765,854	18,237	1,784,091
6	379000	Measuring & Reg Station Equip-City Gate	5,731,212	60,967	5,792,179	1,586,471	41,610	1,628,081	4,144,741	19,357	4,164,098
6	380000	Services	135,037,699	0	135,037,699	89,040,435	0	89,040,435	45,997,264	0	45,997,264
6	381000	Meters	57,315,616	0	57,315,616	38,166,399	0	38,166,399	19,149,217	0	19,149,217
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	2,640,499	0	2,640,499	2,041,467	0	2,041,467	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			414,762,907	2,653,182	417,416,089	267,215,323	1,810,797	269,026,120	147,547,584	842,385	148,389,969
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	2,234,410	8,946,453	11,180,863	1,296,354	6,078,489	7,374,843	938,056	2,867,964	3,806,020
4	391XXX	Office Furniture & Equipment	0	7,256,353	7,256,353	0	4,930,184	4,930,184	0	2,326,169	2,326,169
4	392XXX	Transportation Equipment	4,491,257	1,249,662	5,740,919	3,260,343	849,058	4,109,401	1,230,914	400,604	1,631,518
4	393000	Stores Equipment	159,507	223,360	382,867	115,618	151,757	267,375	43,889	71,603	115,492
4	394000	Tools, Shop & Garage Equipment	1,451,978	1,969,888	3,421,866	1,000,114	1,338,401	2,338,515	451,864	631,487	1,083,351
4	395000	Laboratory Equipment	134,393	301,643	436,036	101,362	204,945	306,307	33,031	96,698	129,729
4	396XXX	Power Operated Equipment	3,590,633	542,809	4,133,442	2,726,434	368,801	3,095,235	864,199	174,008	1,038,207

GAS UTILITY PLANT For Month Ended July 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	1,680,174	3,874,113	5,554,287	521,768	2,632,189	3,153,957	1,158,406	1,241,924	2,400,330
4	398000	Miscellaneous Equipment	825	90,739	91,564	354	61,651	62,005	471	29,088	29,559
		TOTAL GENERAL PLANT	14,411,507	25,304,012	39,715,519	9,598,619	17,192,306	26,790,925	4,812,888	8,111,706	12,924,594
		TOTAL PLANT IN SERVICE	430,159,063	64,462,551	494,621,614	277,630,141	44,383,753	322,013,894	152,528,922	20,078,798	172,607,720
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0
		TOTAL PLANT IN SERVICE	430,159,063	64,462,551	494,621,614	277,630,141	44,383,753	322,013,894	152,528,922	20,078,798	172,607,720
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,419,849	11,419,849	0	7,988,184	7,988,184	0	3,431,665	3,431,665
G-ADP	1119.X5	Distribution	137,364,135	879,228	138,243,363	89,063,287	600,073	89,663,360	48,300,848	279,155	48,580,003
G-ADP	1119.X6	General Plant - Non-Transportation	5,470,076	5,181,368	10,651,444	3,825,839	3,520,377	7,346,216	1,644,237	1,660,991	3,305,228
G-ADP	1119.X7	General Plant - Transportation	919,256	79,203	998,459	647,137	53,813	700,950	272,119	25,390	297,509
		TOTAL ACCUMULATED DEPRECIATION	143,753,467	17,559,648	161,313,115	93,536,263	12,162,447	105,698,710	50,217,204	5,397,201	55,614,405
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,993,249	3,993,249	0	2,713,133	2,713,133	0	1,280,116	1,280,116
99	111X30	Intangible Plant--Distribution Plant	77,167	0	77,167	43,725	0	43,725	33,442	0	33,442
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	23,669	23,669	0	16,081	16,081	0	7,588	7,588
		TOTAL ACCUMULATED AMORTIZATION	77,167	4,016,918	4,094,085	43,725	2,729,214	2,772,939	33,442	1,287,704	1,321,146
		NET GAS UTILITY PLANT	286,328,429	42,885,985	329,214,414	184,050,153	29,492,092	213,542,245	102,278,276	13,393,893	115,672,169

ALLOCATION RATIOS:

Account	Description	System	Washington	Idaho
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%	68.250%	31.750%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: G-APL-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	286,328,429	42,885,985	329,214,414	184,050,153	29,492,092	213,542,245	102,278,276	13,393,893	115,672,169
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,328,324	-3,328,324	0	-2,158,884	-2,158,884	0	-1,169,440	-1,169,440
12	282900	Deferred F.I.T. - Plant In Service	0	-50,537,074	-50,537,074	0	-32,780,368	-32,780,368	0	-17,756,706	-17,756,706
12	190180	FAS 109 ITC	0	161,197	161,197	0	104,559	104,559	0	56,638	56,638
12	283850	Gas portion of Bond Redemptions	0	-737,440	-737,440	0	-478,333	-478,333	0	-259,107	-259,107
4	190850	Gain on Sale of General Office Bldg--GAS	0	33,381	33,381	0	22,680	22,680	0	10,701	10,701
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-54,408,260	-54,408,260	0	-35,290,346	-35,290,346	0	-19,117,914	-19,117,914
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	1,870,765	1,870,765	0	1,308,600	1,308,600	0	562,165	562,165
1	164100	Gas Inventory--Jackson Prairie	0	17,764,420	17,764,420	0	12,426,212	12,426,212	0	5,338,208	5,338,208
99	186710	DSM Programs	97,621	0	97,621	0	0	0	97,621	0	97,621
4	253850	Gain on Sale of General Office Building	0	-95,323	-95,323	0	-64,765	-64,765	0	-30,558	-30,558
		TOTAL OTHER ADJUSTMENTS	97,621	19,539,862	19,637,483	0	13,670,047	13,670,047	97,621	5,869,815	5,967,436
		NET RATE BASE	286,426,050	8,017,587	294,443,637	184,050,153	7,871,793	191,921,946	102,375,897	145,794	102,521,691

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	12	Net Gas Plant	100.000%	64.864%	35.136%
G-ALL	13	Net Gas General Plant	100.000%	66.785%	33.215%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended July 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	28,790,041	28,790,041	0	20,138,633	20,138,633	0	8,651,408	8,651,408
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	28,317,266	28,317,266	0	19,807,927	19,807,927	0	8,509,339	8,509,339
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,419,849	11,419,849	0			0		
	403X80	Depreciation Expense - JP		43,150	43,150	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,419,849	11,419,849	0	7,988,184	7,988,184	0	3,431,665	3,431,665
1	403X80	Depreciation Expense - JP	0	43,150	43,150	0	30,183	30,183	0	12,967	12,967
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	414,762,907	2,653,182	417,416,089	267,215,323	1,810,797	269,026,120	147,547,584	842,385	148,389,969
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	414,677,937	2,653,182	417,331,119	267,155,023	1,810,797	268,965,820	147,522,914	842,385	148,365,299
		Percentage		0.636%	100.000%		64.425%			34.939%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		879,228	138,243,363	89,063,287			48,300,848		
	403X50	Depreciation Expense		5,196	816,990	526,346			285,448		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	137,364,135	879,228	138,243,363	89,063,287	600,073	89,663,360	48,300,848	279,155	48,580,003
6	403X50	Depreciation Expense	811,794	5,196	816,990	526,346	3,546	529,892	285,448	1,650	287,098
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	14,411,507	25,304,012	39,715,519	9,598,619	17,192,306	26,790,925	4,812,888	8,111,706	12,924,594
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	4,491,257	1,249,662	5,740,919	3,260,343	849,058	4,109,401	1,230,914	400,604	1,631,518
		Depreciable Non-Transport Genl Plant	9,251,920	23,205,358	32,457,278	5,762,004	15,766,417	21,528,421	3,489,916	7,438,941	10,928,857
		Percentage		71.495%	100.000%		17.753%			10.752%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended July 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		5,181,368	7,247,176	1,286,591			779,216		
	108X06	Accum Depr--Gas General Plant - Direct	3,404,269		3,404,269	2,539,248			865,021		
	403X60	Depreciation Expense	42,381	106,297	148,677	26,395			15,986		
	403X60	Depreciation Expense (Direct)	20,996		20,996	15,913			5,083		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,470,076	5,181,368	10,651,444	3,825,839	3,520,377	7,346,216	1,644,237	1,660,991	3,305,228
4	403X60	Depreciation Expense	63,377	106,297	169,674	42,308	72,221	114,529	21,069	34,076	55,145
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,491,257	1,249,662	5,740,919	3,260,343	849,058	4,109,401	1,230,914	400,604	1,631,518
		Percentage		21.768%	100.000%	56.791%			21.441%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		79,203	363,852	206,635			78,014		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	634,607		634,607	440,502			194,105		
	403X70	Depreciation Expense		578	2,656	1,508			569		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	919,256	79,203	998,459	647,137	53,813	700,950	272,119	25,390	297,509
4	403X70	Depreciation Expense	2,077	578	2,655	1,508	393	1,901	569	185	754
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%			68.250%			31.750%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended July 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	439,420	317,230	85,410
8			Utility 8	11,857	0	8,286
9			Utility 9	809	639	170
		TOTAL		452,086	317,869	93,866
7	404X32	PC Software	Utility 7	59,160	42,709	11,499
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		66,308	42,709	16,494
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		519,253	361,198	110,527

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 July 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	598,793	432,287	116,387	50,119
8	Utility 8	11,632	0	8,129	3,503
9	Utility 9	59,836	47,238	12,598	0
9	Utility 9 - Washington	9,007	7,111	1,896	0
9	Utility 9 - Idaho	34,439	27,188	7,251	0
	Total	<u>713,707</u>	<u>513,824</u>	<u>146,261</u>	<u>53,622</u>
7	403X70 Utility 7	331	239	64	28
9	Utility 9	1,197	945	252	0
	Total	<u>1,528</u>	<u>1,184</u>	<u>316</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 July 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	3,342,564	0	0	0	0	0	0	0	0	3,342,564	0	3,342,564
7		Utility 7	40,854,911	0	0	29,494,386	29,494,386	0	0	7,940,969	7,940,969	0	3,419,556	3,419,556
9		Utility 9 - Wa	1,693,154	1,336,660	0	0	1,336,660	356,494	0	0	356,494	0	0	0
9		Utility 9 - Idaho	4,455,267	0	3,517,211	0	3,517,211	0	938,056	0	938,056	0	0	0
9		Utility 9 - Allocated	4,775,510	0	0	3,770,026	3,770,026	0	0	1,005,484	1,005,484	0	0	0
		TOTAL ACCOUNT	59,583,841	1,833,156	4,917,015	34,890,687	41,640,858	1,296,354	938,056	8,946,453	11,180,863	3,342,564	3,419,556	6,762,120
391XXX Office Furniture & Equipment														
99		Utility 0	1,437,508	0	0	1,437,508	1,437,508	0	0	0	0	0	0	0
7		Utility 7	35,937,780	0	0	25,944,562	25,944,562	0	0	6,985,226	6,985,226	0	3,007,992	3,007,992
8		Utility 8	387,979	0	0	0	0	0	0	271,127	271,127	0	116,852	116,852
		TOTAL ACCOUNT	37,763,267	0	0	27,382,070	27,382,070	0	0	7,256,353	7,256,353	0	3,124,844	3,124,844
392XXX Transportation Equipment														
99		Utility 0	14,919,109	7,119,517	2,593,593	5,205,999	14,919,109	0	0	0	0	0	0	0
99		Utility 1	5,003,861	0	0	0	0	2,985,319	1,069,073	949,469	5,003,861	0	0	0
99		Utility 2	2,137,686	0	0	0	0	0	0	0	0	2,137,686	0	2,137,686
7		Utility 7	496,107	0	0	358,155	358,155	0	0	96,428	96,428	0	41,524	41,524
9		Utility 9 - Wa	1,306,219	1,031,195	0	0	1,031,195	275,024	0	0	275,024	0	0	0
9		Utility 9 - Idaho	768,660	0	606,819	0	606,819	0	161,841	0	161,841	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	25,599,418	8,150,712	3,200,412	6,328,165	17,679,289	3,260,343	1,230,914	1,249,662	5,740,919	2,137,686	41,524	2,179,210

COMMON GENERAL PLANT
For Month Ended July 31, 2010
Average of Monthly Averages Basis

Report ID:
C-GPL-1A

***** ELECTRIC *****

***** GAS NORTH*****

***** OREGON *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	390,738	10,739	14,745	365,254	390,738	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	148,882	117,535	0	0	117,535	31,347	0	0	31,347	0	0	0
9		Utility 9 - Idaho	208,449	0	164,560	0	164,560	0	43,889	0	43,889	0	0	0
9		Utility 9 - Allocated	1,060,842	0	0	837,482	837,482	0	0	223,360	223,360	0	0	0
		TOTAL ACCOUNT	1,950,409	128,274	179,305	1,202,736	1,510,315	115,618	43,889	223,360	382,867	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,422,501	1,272,048	427,106	1,723,347	3,422,501	0	0	0	0	0	0	0
99		Utility 1	1,862,047	0	0	0	0	991,032	449,867	421,148	1,862,047	0	0	0
99		Utility 2	947,718	0	0	0	0	0	0	0	0	947,718	0	947,718
7		Utility 7	3,880,181	0	0	2,801,219	2,801,219	0	0	754,191	754,191	0	324,771	324,771
8		Utility 8	1,045,708	0	0	0	0	0	0	730,762	730,762	0	314,946	314,946
9		Utility 9 - Wa	43,133	34,051	0	0	34,051	9,082	0	0	9,082	0	0	0
9		Utility 9 - Idaho	9,484	0	7,487	0	7,487	0	1,997	0	1,997	0	0	0
9		Utility 9 - Allocated	302,952	0	0	239,165	239,165	0	0	63,787	63,787	0	0	0
		TOTAL ACCOUNT	11,513,724	1,306,099	434,593	4,763,731	6,504,423	1,000,114	451,864	1,969,888	3,421,866	947,718	639,717	1,587,435
	395000	Laboratory Equipment												
99		Utility 0	1,379,522	214,701	133,670	1,031,151	1,379,522	0	0	0	0	0	0	0
99		Utility 1	299,853	0	0	0	0	97,580	31,824	170,449	299,853	0	0	0
99		Utility 2	265,399	0	0	0	0	0	0	0	0	265,399	0	265,399
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	17,962	14,180	0	0	14,180	3,782	0	0	3,782	0	0	0
9		Utility 9 - Idaho	5,734	0	4,527	0	4,527	0	1,207	0	1,207	0	0	0
9		Utility 9 - Allocated	266,491	0	0	210,381	210,381	0	0	56,110	56,110	0	0	0
		TOTAL ACCOUNT	2,599,144	228,881	138,197	1,498,296	1,865,374	101,362	33,031	301,643	436,036	265,399	32,335	297,734
	396XXX	Power Operated Equipment												
99		Utility 0	29,202,696	13,267,955	7,253,790	8,680,951	29,202,696	0	0	0	0	0	0	0
99		Utility 1	3,637,942	0	0	0	0	2,575,868	755,093	306,981	3,637,942	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	35,280,408	13,832,498	7,662,878	9,561,383	31,056,759	2,726,434	864,199	542,809	4,133,442	43,834	46,373	90,207

COMMON GENERAL PLANT For Month Ended July 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-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 - Oregon	Allocated	Total	
	397XXX	Communication Equipment													
99		Utility 0	39,882,201	5,575,846	2,203,251	32,103,104	39,882,201	0	0	0	0	0	0	0	0
99		Utility 1	729,390	0	0	0	0	423,931	305,459	0	729,390	0	0	0	0
99		Utility 2	535,554	0	0	0	0	0	0	0	0	535,554	0	535,554	
7		Utility 7	8,700,263	0	0	6,280,981	6,280,981	0	0	1,691,070	1,691,070	0	728,212	728,212	
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916	
9		Utility 9 - Wa	464,672	366,835	0	0	366,835	97,837	0	0	97,837	0	0	0	
9		Utility 9 - Idaho	4,051,041	0	3,198,094	0	3,198,094	0	852,947	0	852,947	0	0	0	
9		Utility 9 - Allocated	7,294,609	0	0	5,758,729	5,758,729	0	0	1,535,880	1,535,880	0	0	0	
		TOTAL ACCOUNT	62,583,809	5,942,681	5,401,345	44,142,814	55,486,840	521,768	1,158,406	3,874,113	5,554,287	535,554	1,007,128	1,542,682	
	398000	Miscellaneous Equipment													
99		Utility 0	8,716	0	2,299	6,417	8,716	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	459,297	0	0	331,580	331,580	0	0	89,274	89,274	0	38,443	38,443	
9		Utility 9 - Wa	1,680	1,326	0	0	1,326	354	0	0	354	0	0	0	
9		Utility 9 - Idaho	2,237	0	1,766	0	1,766	0	471	0	471	0	0	0	
9		Utility 9 - Allocated	6,960	0	0	5,495	5,495	0	0	1,465	1,465	0	0	0	
		TOTAL ACCOUNT	478,890	1,326	4,065	343,492	348,883	354	471	90,739	91,564	0	38,443	38,443	
	TOTAL GENERAL PLANT		243,680,753	31,795,230	22,384,884	133,291,436	187,471,550	9,598,619	4,812,888	25,304,012	39,715,519	7,802,057	8,691,627	16,493,684	

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 July 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	39,201,013	39,201,013	0	0
99	108X06	Utility 1 - Allocated	632,041	0	632,041	0
99	108X06	Utility 1 - Washington	2,539,248	0	2,539,248	0
99	108X06	Utility 1 - Idaho	865,021	0	865,021	0
99	108X06	Utility 2	2,350,543	0	0	2,350,543
7	108X06	Utility 7	14,090,471	10,172,334	2,738,765	1,179,372
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-350,024	-252,693	-68,034	-29,297
8	108X06	Utility 8	934,717	0	653,199	281,518
9	108X06	Utility 9	15,631,464	12,340,259	3,291,205	0
Total			75,894,494	61,460,913	10,651,445	3,782,136

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,637,155	5,637,155	0	0
99	108X07	Utility 1 - Allocated	211,965	0	211,965	0
99	108X07	Utility 1 - Washington	440,502	0	440,502	0
99	108X07	Utility 1 - Idaho	194,105	0	194,105	0
99	108X07	Utility 2	1,021,245	0	0	1,021,245
7	108X07	Utility 7	602	435	117	50
9	108X07	Utility 9	720,827	569,057	151,770	0
Total			8,226,401	6,206,647	998,459	1,021,295

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 July 31, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS*****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
99	303000	Intangible Plant												
		Utility 1	984,649	0	0	0	0	816,199	168,450	0	984,649	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
		TOTAL ACCOUNT	1,178,707	0	0	153,199	153,199	816,199	168,450	40,859	1,025,508	0	0	0
99	303100	Misc Intangible Plant--Mainframe Software												
		Utility 0	778,651	0	0	778,651	778,651	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	26,217,660	0	0	18,927,315	18,927,315	0	0	5,095,927	5,095,927	0	2,194,418	2,194,418
8		Utility 8	711,437	0	0	0	0	0	0	497,166	497,166	0	214,271	214,271
		TOTAL ACCOUNT	27,754,188	0	0	19,705,966	19,705,966	0	0	5,593,093	5,593,093	46,440	2,408,689	2,455,129
99	303110	Misc Intangible Plant--PC Software												
		Utility 0	682,353	0	0	682,353	682,353	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
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
7		Utility 7	8,764,368	0	0	6,327,260	6,327,260	0	0	1,703,530	1,703,530	0	733,578	733,578
8		Utility 8	513,003	0	0	0	0	0	0	358,497	358,497	0	154,506	154,506
		TOTAL ACCOUNT	9,980,292	0	0	7,009,613	7,009,613	0	0	2,081,364	2,081,364	1,231	888,084	889,315
		TOTAL	38,913,187	0	0	26,868,778	26,868,778	816,199	168,450	7,715,316	8,699,965	47,671	3,296,773	3,344,444

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended July 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	871,656	871,656	0	0
99		Utility 1	7,986	0	7,986	0
99		Utility 2 - Oregon	28,764	0	0	28,764
7		Utility 7	18,553,077	13,394,023	3,606,162	1,552,893
8		Utility 8	535,180	0	373,994	161,186
9		Utility 9	24,257	19,150	5,107	0
		Total	20,020,920	14,284,829	3,993,249	1,742,843
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 2 - Oregon	39,663	0	0	39,663
7		Utility 7	107,832	77,847	20,959	9,026
9		Utility 9	12,869	10,159	2,710	0
		Total	160,364	88,006	23,669	48,689
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 July 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	5,593,093	5,593,093	0	3,800,115	3,800,115	0	1,792,978	1,792,978
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,081,364	2,081,364	0	1,414,141	1,414,141	0	667,223	667,223
			0	7,674,457	7,674,457	0	5,214,256	5,214,256	0	2,460,201	2,460,201
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:									
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,993,249	3,993,249	0			0		
	404	Amortization Expense (404X30, X31, X32)		110,682	110,682	0			0		
		JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,993,249	3,993,249	0	2,713,133	2,713,133	0	1,280,116	1,280,116
4	404	Amortization Expense (404X30, X31, X32)	0	110,682	110,682	0	75,201	75,201	0	35,481	35,481
		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 July 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	-15,254,063	-11,012,366	-2,964,932	-1,276,765
9	282900	Utility 9	-1,725,918	-1,362,526	-363,392	0
		Total	<u>-16,979,981</u>	<u>-12,374,892</u>	<u>-3,328,324</u>	<u>-1,276,765</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%