

## RESULTS OF OPERATION

## AVISTA UTILITIES

RUN DATE: 9/1/2009

GAS RATE OF RETURN For Month Ended June 30, 2009 Average of Monthly Averages Basis			Report ID: G-ROR-1A		
Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	-775,588	-591,022	-184,566
		Adjustments			
		Adjusted Gas Net Operating Income	-775,588	-591,022	-184,566
G-APL		Gas Net Adjusted Rate Base	280,993,713	182,056,011	98,937,702
		RATE OF RETURN	-0.276%	-0.325%	-0.187%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Month Ended June 30, 2009		G-ALL-1A				
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	3/1/2008	100.000%	70.930%	29.070%
2		Number of Customers	6/30/2009	218,529	145,515	73,014
		Percent		100.000%	66.588%	33.412%
3	G-OPS	Direct Distribution Operating Expense		938,347	707,112	231,235
		Percent		100.000%	75.357%	24.643%
Jurisdictional Four Factor Allocator - Direct Method						
Allocation Rate Calculation - Updated 12/31/2008						
Direct O & M						
Amount: Accounts 798 - 894				4,166,551	2,636,902	1,529,649
Amount: Accounts 901 - 935				2,274,967	1,710,968	563,999
Total				6,441,518	4,347,870	2,093,648
Percentage				100.000%	67.498%	32.502%
Direct Labor						
Amount: Accounts 798 - 894				3,754,959	2,336,399	1,418,560
Amount: Accounts 901 - 935				1,364,719	1,095,891	268,828
Total				5,119,678	3,432,290	1,687,388
Percentage				100.000%	67.041%	32.959%
Total Number of Customers				218,921	145,664	73,257
Percentage				100.000%	66.537%	33.463%
Total Direct Plant				270,603,379	172,560,521	98,042,858
Percentage				100.000%	63.769%	36.231%
Total Four Factor Allocators				400.000%	264.845%	135.155%
4		Percent		100.000%	66.211%	33.789%
Underground Storage & Dist Plant						
				System	Washington	Idaho
G-PLT		Underground Storage		31,314,903	22,211,660	9,103,243
G-PLT		Distribution		397,733,159	254,876,841	142,856,318
		Total Underground Storage/Dist Plant		429,048,062	277,088,501	151,959,561
5		Percent		100.000%	64.582%	35.418%
6	Input	Actual Therms Purchased	6/30/2009	6,735,617	4,609,183	2,126,434
		Percent		100.000%	68.430%	31.570%

GAS ALLOCATION PERCENTAGES For Month Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec\Gas North\Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		43,675,295	38,956,355	2,980,593	1,738,347
	Direct O & M Accts 901 - 935		38,831,495	25,255,770	9,909,996	3,665,729
	Direct O & M Accts 901 - 905 Utility 9 Only		2,720,313	1,682,160	1,038,153	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>85,227,103</b>	<b>65,894,285</b>	<b>13,928,742</b>	<b>5,404,076</b>
	Percentage		100.000%	77.316%	16.343%	6.341%
	Direct Labor Accts 500 - 894		50,188,967	40,116,964	6,770,556	3,301,447
	Direct Labor Accts 901 - 935		4,484,444	3,094,527	399,705	990,212
	Direct O & M Accts 901 - 905 Utility 9 Only		2,750,127	1,700,596	1,049,531	XXXXXX
	<b>Total</b>		<b>57,423,538</b>	<b>44,912,087</b>	<b>8,219,792</b>	<b>4,291,659</b>
	Percentage		100.000%	78.212%	14.314%	7.474%
	Number of Customers at 12/31/08		668,976	354,732	218,921	95,323
	Percentage		100.000%	53.026%	32.725%	14.249%
	Net Direct Plant		2,118,092,894	1,686,448,103	296,578,331	135,066,460
	Percentage		100.000%	79.621%	14.002%	6.377%
	Total Percentages		400.000%	288.175%	77.384%	34.441%
	Average (CD AA)		100.000%	72.044%	19.346%	8.610%

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Input	Gas North\Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		4,718,940	0	2,980,593	1,738,347
	Direct O & M Accts 901 - 935		13,575,725	0	9,909,996	3,665,729
	Direct O & M Accts 901 - 905 Utility 9 Only		1,038,153	0	1,038,153	XXXXXX
	<b>Total</b>		<b>19,332,818</b>	<b>0</b>	<b>13,928,742</b>	<b>5,404,076</b>
	Percentage		100.000%	0.000%	72.047%	27.953%
	Direct Labor Accts 580 - 894		10,072,003	0	6,770,556	3,301,447
	Direct Labor Accts 901 - 935		1,389,917	0	399,705	990,212
	Direct O & M Accts 901 - 905 Utility 9 Only		1,049,531	0	1,049,531	XXXXXX
	<b>Total</b>		<b>12,511,451</b>	<b>0</b>	<b>8,219,792</b>	<b>4,291,659</b>
	Percentage		100.000%	0.000%	65.698%	34.302%
	Number of Customers at 12/31/08		314,244	0	218,921	95,323
	Percentage		100.000%	0.000%	69.666%	30.334%
	Net Direct Plant		427,362,633	0	292,786,064	134,576,569
	Percentage		100.000%	0.000%	68.510%	31.490%
	Total Percentages		400.000%	0.000%	275.921%	124.079%
	Average (GD AA)		100.000%	0.000%	68.980%	31.020%

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GAS ALLOCATION PERCENTAGES For Month Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input		1/1/2009	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor						
Direct O & M Accts 580 - 894			41,936,948	38,956,355	2,980,593	0
Direct O & M Accts 901 - 935			35,165,766	25,255,770	9,909,996	0
Adjustments			0	0	0	0
Total			77,102,714	64,212,125	12,890,589	0
Percentage			100.000%	83.281%	16.719%	0.000%
Direct Labor Accts 580 - 894			46,887,520	40,116,964	6,770,556	0
Direct Labor Accts 901 - 935			3,494,232	3,094,527	399,705	0
Total			50,381,752	43,211,491	7,170,261	0
Percentage			100.000%	85.768%	14.232%	0.000%
Number of Customers at 12/31/08			573,653	354,732	218,921	0
Percentage			100.000%	61.837%	38.163%	0.000%
Net Direct Plant			1,969,063,721	1,676,277,657	292,786,064	0
Percentage			100.000%	85.131%	14.869%	0.000%
Total Percentages			400.000%	316.017%	83.983%	0.000%
9 Average (CD AN/ID/WA)			100.000%	79.004%	20.996%	0.000%
			System	Washington	Idaho	
10 Actual Annual Throughput		12/31/2008	382,838,600	257,352,440	125,486,160	
Percent			100.000%	67.222%	32.778%	
11 G-OPS Book Depreciation			972,887	633,573	339,314	
Percent			100.000%	65.123%	34.877%	
12 G-PLT Net Gas Plant			316,374,089	203,979,441	112,394,648	
Percent			100.000%	64.474%	35.526%	
13 G-PLT Net Gas General Plant			24,935,605	16,340,183	8,595,422	
Percent			100.000%	65.530%	34.470%	
14 G-SCM Net Allocated Schedule M's			-1,930,567	-1,290,313	-640,254	
Percent			100.000%	66.836%	33.164%	
99 Input Not Allocated			0.000%	0.000%	0.000%	
			Washington	Idaho		
Input Underground Storage		12/31/2008	34,463,930			
Input Distribution			250,850,463	140,104,069		
Input General			2,959,052	2,642,344		
Input TOTAL			288,273,445	142,746,413		

GAS OPERATING STATEMENT For Month Ended June 30, 2009 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	6,942,983	0	6,942,983	4,925,967	0	4,925,967	2,017,016	0	2,017,016
99	4812XX Commercial - Firm & Interruptible	4,048,317	0	4,048,317	2,750,533	0	2,750,533	1,297,784	0	1,297,784
99	4813XX Industrial-Firm	334,192	0	334,192	238,079	0	238,079	96,113	0	96,113
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX Unbilled Revenue	-2,531,954	0	-2,531,954	-1,813,580	0	-1,813,580	-718,374	0	-718,374
99	484000 Interdepartmental Revenue	14,865	0	14,865	13,140	0	13,140	1,725	0	1,725
	TOTAL SALES TO ULTIMATE CUSTOMERS	8,808,403	0	8,808,403	6,114,139	0	6,114,139	2,694,264	0	2,694,264
OTHER OPERATING REVENUES:										
99	483000 Sales for Resale	12,085,939	0	12,085,939	8,270,408	0	8,270,408	3,815,531	0	3,815,531
99	483600 Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000 Miscellaneous Service Revenues	3,058	0	3,058	1,578	0	1,578	1,480	0	1,480
99	489300 Transportation For Others	492,222	0	492,222	452,710	0	452,710	39,512	0	39,512
99	489310 Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000 Rent from Gas Property	1,281	0	1,281	1,281	0	1,281	0	0	0
1	495000 Other Gas Revenues	707,315	9,637	716,952	484,266	6,836	491,102	223,049	2,801	225,850
	TOTAL OTHER OPERATING REVENUES	13,289,815	9,637	13,299,452	9,210,243	6,836	9,217,079	4,079,572	2,801	4,082,373
	TOTAL GAS REVENUES	22,098,218	9,637	22,107,855	15,324,382	6,836	15,331,218	6,773,836	2,801	6,776,637
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	23,837,658	0	23,837,658	16,330,911	0	16,330,911	7,506,747	0	7,506,747
10	807000 Purchased Gas Expenses	0	0	0	0	0	0	0	0	0
6	808XXX Net Natural Gas Storage Transactions	-5,853,971	0	-5,853,971	-4,005,872	0	-4,005,872	-1,848,099	0	-1,848,099
6	811000 Gas Used for Products Extraction	-35,506	0	-35,506	-24,297	0	-24,297	-11,209	0	-11,209
10	813000 Other Gas Expenses	0	101,384	101,384	0	68,152	68,152	0	33,232	33,232
	TOTAL PRODUCTION EXPENSES	17,948,181	101,384	18,049,565	12,300,742	68,152	12,368,894	5,647,439	33,232	5,680,671
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000 Other Expenses	0	25,686	25,686	0	18,219	18,219	0	7,467	7,467
1	837000 Other Equipment	0	50,883	50,883	0	36,091	36,091	0	14,792	14,792
	TOTAL UNDERGROUND STORAGE OP. EXP	0	76,569	76,569	0	54,310	54,310	0	22,259	22,259
G-ADP	Depreciation Expense	0	47,079	47,079	0	33,393	33,393	0	13,686	13,686
1	404X40 Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	17,036	17,036	0	12,084	12,084	0	4,952	4,952
	TOTAL UNDERGROUND STORAGE EXP	0	140,703	140,703	0	99,800	99,800	0	40,903	40,903

GAS OPERATING STATEMENT For Month Ended June 30, 2009 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	17,302	41,370	58,672	12,226	31,175	43,401	5,076	10,195	15,271
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	223,520	19,260	242,780	175,364	14,514	189,878	48,156	4,746	52,902
3	875000	Measuring & Reg Sta Exp-General	1,847	0	1,847	1,654	0	1,654	193	0	193
3	876000	Measuring & Reg Sta Exp-Industrial	0	0	0	0	0	0	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	11,566	0	11,566	4,942	0	4,942	6,624	0	6,624
3	878000	Meter & House Regulator Expenses	105,106	0	105,106	96,597	0	96,597	8,509	0	8,509
3	879000	Customer Installation Expenses	111,545	7,751	119,296	64,372	5,841	70,213	47,173	1,910	49,083
3	880000	Other Expenses	72,152	55,003	127,155	55,268	41,449	96,717	16,884	13,554	30,438
3	881000	Rents	0	5,039	5,039	0	3,797	3,797	0	1,242	1,242
MAINTENANCE											
3	885000	Supervision & Engineering	14,428	0	14,428	12,325	0	12,325	2,103	0	2,103
3	886000	Structures & Improvements	0	0	0	0	0	0	0	0	0
3	887000	Mains	163,506	0	163,506	110,418	0	110,418	53,088	0	53,088
3	889000	Measuring & Reg Sta Exp-General	23,247	0	23,247	15,604	0	15,604	7,643	0	7,643
3	890000	Measuring & Reg Sta Exp-Industrial	10,584	1,716	12,300	5,172	1,293	6,465	5,412	423	5,835
3	891000	Measuring & Reg Sta Exp-City Gate	8,742	0	8,742	5,819	0	5,819	2,923	0	2,923
3	892000	Services	63,509	3,426	66,935	39,950	2,582	42,532	23,559	844	24,403
3	893000	Meters & House Regulators	111,293	48,857	160,150	107,401	36,817	144,218	3,892	12,040	15,932
3	894000	Other Equipment	0	2,401	2,401	0	1,809	1,809	0	592	592
TOTAL DISTRIBUTION OPERATING EXP			938,347	184,823	1,123,170	707,112	139,277	846,389	231,235	45,546	276,781
G-ADP	Depreciation		775,507	5,207	780,714	500,063	3,563	503,626	275,444	1,644	277,088
G-OTX	Taxes Other Than FIT		839,008	0	839,008	728,656	0	728,656	110,352	0	110,352
TOTAL DISTRIBUTION EXPENSES			2,552,862	190,030	2,742,892	1,935,831	142,840	2,078,671	617,031	47,190	664,221
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	25,242	25,242	0	16,808	16,808	0	8,434	8,434
2	902000	Meter Reading Expenses	121,400	10,090	131,490	109,075	6,719	115,794	12,325	3,371	15,696
G-903	903XXX	Customer Records & Collection Expenses	91,502	316,009	407,511	70,776	210,278	281,054	20,726	105,731	126,457
2	904000	Uncollectible Accounts	0	138,730	138,730	0	92,378	92,378	0	46,352	46,352
2	905000	Misc Customer Accounts	0	15,645	15,645	0	10,418	10,418	0	5,227	5,227
TOTAL CUSTOMER ACCOUNTS EXPENSES			212,902	505,716	718,618	179,851	336,601	516,452	33,051	169,115	202,166
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	268,649	29,336	297,985	215,481	19,534	235,015	53,168	9,802	62,970
2	909000	Advertising	0	3,462	3,462	0	2,305	2,305	0	1,157	1,157
2	910000	Misc Customer Service & Info Exp	0	5,582	5,582	0	3,717	3,717	0	1,865	1,865
TOTAL CUSTOMER SERVICE & INFO EXP			268,649	38,380	307,029	215,481	25,556	241,037	53,168	12,824	65,992

GAS OPERATING STATEMENT For Month Ended June 30, 2009 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
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	46,662	46,662	0	31,071	31,071	0	15,591	15,591
2	913000	Advertising	0	427	427	0	284	284	0	143	143
2	916000	Miscellaneous Sales Expenses	13,472	2,987	16,459	12,441	1,989	14,430	1,031	998	2,029
<b>TOTAL SALES EXPENSES</b>			<b>13,472</b>	<b>50,076</b>	<b>63,548</b>	<b>12,441</b>	<b>33,344</b>	<b>45,785</b>	<b>1,031</b>	<b>16,732</b>	<b>17,763</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	3,136	520,992	524,128	387	344,954	345,341	2,749	176,038	178,787
4	921000	Office Supplies & Expenses	16	77,377	77,393	0	51,232	51,232	16	26,145	26,161
4	922000	Admin. Expenses Transferred - Credit	0	-3,693	-3,693	0	-2,445	-2,445	0	-1,248	-1,248
4	923000	Outside Services Employed	0	214,045	214,045	0	141,721	141,721	0	72,324	72,324
4	924000	Property Insurance Premium	0	22,182	22,182	0	14,687	14,687	0	7,495	7,495
4	925XXX	Injuries and Damages	0	11,902	11,902	0	7,880	7,880	0	4,022	4,022
4	926XXX	Employee Pensions and Benefits	4,630	9,742	14,372	4,630	6,450	11,080	0	3,292	3,292
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	71,899	15,680	87,579	42,679	10,382	53,061	29,220	5,298	34,518
4	930000	Miscellaneous General Expenses	12,224	82,940	95,164	11,071	54,915	65,986	1,153	28,025	29,178
4	931000	Rents	0	10,416	10,416	0	6,897	6,897	0	3,519	3,519
4	935000	Maintenance of General Plant	14,782	123,610	138,392	8,012	81,843	89,855	6,770	41,767	48,537
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>106,687</b>	<b>1,085,193</b>	<b>1,191,880</b>	<b>66,779</b>	<b>718,516</b>	<b>785,295</b>	<b>39,908</b>	<b>366,677</b>	<b>406,585</b>
G-ADP		Depreciation	61,121	83,973	145,094	40,954	55,600	96,554	20,167	28,373	48,540
4	404X50	Amortization - Leasehold Imp (1404.60)	0	166	166	0	110	110	0	56	56
G-CAM		Amortization - Intangible Plant--Software	0	94,178	94,178	0	62,356	62,356	0	31,822	31,822
99	404X30	Amortization - Intangible Distribution Plant	706	0	706	387	0	387	319	0	319
4	404X60	Amortization - Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407X28	Amortization - Decoupling Revenue	128,721	0	128,721	128,721	0	128,721	0	0	0
99	407329	Decoupling Surcharge	15,082	0	15,082	15,082	0	15,082	0	0	0
99	407390	Amortization - Hamilton St. Bridge Site	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other than FIT	0	2,662	2,662	0	1,763	1,763	0	899	899
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>312,317</b>	<b>1,266,172</b>	<b>1,578,489</b>	<b>251,923</b>	<b>838,345</b>	<b>1,090,268</b>	<b>60,394</b>	<b>427,827</b>	<b>488,221</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>21,308,383</b>	<b>2,292,461</b>	<b>23,600,844</b>	<b>14,896,269</b>	<b>1,544,638</b>	<b>16,440,907</b>	<b>6,412,114</b>	<b>747,823</b>	<b>7,159,937</b>
<b>NET OPERATING INCOME BEFORE FIT</b>					<b>-1,492,989</b>						
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-DTE		AMORTIZED INVESTMENT TAX CREDIT									
<b>GAS NET OPERATING INCOME</b>					<b>-775,588</b>						

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.588%	33.412%
G-ALL	3	Direct Distribution Operating Expense	100.000%	75.357%	24.643%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	68.430%	31.570%
G-ALL	10	Actual Annual Throughput	100.000%	67.222%	32.778%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Month Ended June 30, 2009 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	-1,215,005	0	-1,215,005	-794,653	0	-794,653	-420,352	0	-420,352
99	805120	Gas Expense - Rate Deferrals	2,517,962	0	2,517,962	1,657,736	0	1,657,736	860,226	0	860,226
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0	0	0
6	804000	Gas Purchases	17,159,422	0	17,159,422	11,742,285	0	11,742,285	5,417,137	0	5,417,137
1	804001	Pipeline Demand Costs	1,890,033	0	1,890,033	1,340,600	0	1,340,600	549,433	0	549,433
99	804010	Gas Costs - Fixed Hedge	205,083	0	205,083	140,338	0	140,338	64,745	0	64,745
99	804014	GTI Contributions	2,995	0	2,995	2,039	0	2,039	956	0	956
99	804017	Transaction Fees	12,594	0	12,594	8,618	0	8,618	3,976	0	3,976
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	224,366	0	224,366	153,534	0	153,534	70,832	0	70,832
6	804700	Off System Gas Purchases - Bookout	3,040,208	0	3,040,208	2,080,414	0	2,080,414	959,794	0	959,794
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			23,837,658	0	23,837,658	16,330,911	0	16,330,911	7,506,747	0	7,506,747

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	6	Actual Therms Purchased	100.000%	68.430%	31.570%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 9/1/2009

ALLOCATION OF ACCOUNT 1903 For Month Ended June 30, 2009 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	91,502	309,099	400,601	70,776	205,823	276,599	20,726	103,276	124,002
12	903920	Accts Rec Sold - Program Fees	0	6,807	6,807	0	4,389	4,389	0	2,418	2,418
12	903930	Accts Rec Sold - Maturity Yield Fees	0	103	103	0	66	66	0	37	37
Total			91,502	316,009	407,511	70,776	210,278	281,054	20,726	105,731	126,457

ALLOCATION RATIOS:

W-ALL	2	Number of Customers	100.000%	66.588%	33.412%
W-ALL	12	Net Gas Plant	100.000%	64.474%	35.526%

FEDERAL INCOME TAXES--GAS For Month Ended June 30, 2009 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	22,107,855	15,331,218	6,776,637
G-OPS	Operating & Maintenance Expense	21,530,379	14,858,162	6,672,217
G-OPS	Book Depreciation & Amortization	1,211,759	840,242	371,517
G-OTX	Taxes Other than FIT	858,706	742,503	116,203
	Net Operating Income Before FIT	-1,492,989	-1,109,689	-383,300
	Less: Monthly Interest Expense	830,402	533,424	296,978
G-SCM	Add: Schedule M Additions	1,802,955	1,175,269	627,686
G-SCM	Less: Schedule M Deductions	1,779,334	1,158,815	620,519
	Taxable Net Operating Income	-2,299,770	-1,626,659	-673,111
	Percent	35%	35%	35%
	Total Federal Income Tax	-804,920	-569,331	-235,589
G-DTE	Deferred FIT	91,628	53,216	38,412
99	411400 Amortized Investment Tax Credit	-4,109	-2,552	-1,557
	Total FIT/Deferred FIT & ITC	-717,401	-518,667	-198,734

## ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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GAS SCHEDULE M ITEMS	Report ID:
For Month Ended June 30, 2009	G-SCM-1A
Average of Monthly Averages Basis	

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)	837,334	230,622	1,067,956	541,404	155,035	696,439	295,930	75,587	371,517
12	997001	Contributions In Aid of Construction	0	13,727	13,727	0	8,850	8,850	0	4,877	4,877
2	997002	Injuries and Damages	0	-75,000	-75,000	0	-49,941	-49,941	0	-25,059	-25,059
12	997003	Salvage	0	-12,976	-12,976	0	-8,366	-8,366	0	-4,610	-4,610
4	997005	FAS106 Current Retiree Medical Accrual	0	-10,212	-10,212	0	-6,761	-6,761	0	-3,451	-3,451
4	997006	Hardware/Software/Furniture Lease Payments	0	0	0	0	0	0	0	0	0
6	997008	DSM Book Amortization	0	39,544	39,544	0	27,060	27,060	0	12,484	12,484
99	997010	Deferred Gas Credit and Refunds	1,303,202	0	1,303,202	862,464	0	862,464	440,738	0	440,738
4	997013	Hamilton Street Gas Plant Site	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	5,066	5,066	0	3,354	3,354	0	1,712	1,712
12	997016	1992 Redemptions	0	26,328	26,328	0	16,975	16,975	0	9,353	9,353
4	997020	FAS87 Current Pension Accrual	0	249,341	249,341	0	165,091	165,091	0	84,250	84,250
4	997022	Sale Leaseback of General Office Building	0	0	0	0	0	0	0	0	0
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	143,557	0	143,557	143,557	0	143,557	0	0	0
12	997032	Interest Rate Swaps	0	27,987	27,987	0	18,044	18,044	0	9,943	9,943
99	997033	DSM Tariff Rider	-266,594	0	-266,594	-188,824	0	-188,824	-77,770	0	-77,770
4	997033	DSM Tariff Rider	0	40	40	0	26	26	0	14	14
12	997038	Engineering Overheads Previously Capitalized	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-706,522	-706,522	0	-501,136	-501,136	0	-205,386	-205,386
99	997065	Amortization of Unbilled Revenue Add-Ins	-67,941	0	-67,941	-56,464	0	-56,464	-11,477	0	-11,477
4	997066	Miscellaneous Schedule M Additions	0	60,822	60,822	0	40,271	40,271	0	20,551	20,551
		TOTAL SCHEDULE M ADDITIONS	1,954,188	-151,233	1,802,955	1,306,767	-131,498	1,175,269	647,421	-19,735	627,686
		Schedule M Deductions:									
6	997011	Lewiston Meter Correction	0	0	0	0	0	0	0	0	0
4	997036	CIT Telephone Lease	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	1,773,887	1,773,887	0	1,155,208	1,155,208	0	618,679	618,679
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,607	3,607	0	1,840	1,840
		TOTAL SCHEDULE M DEDUCTIONS	0	1,779,334	1,779,334	0	1,158,815	1,158,815	0	620,519	620,519

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.930%	29.070%
G-ALL	2	Number of Customers	100.000%	66.588%	33.412%
G-ALL	3	Direct Distribution Operating Expense	100.000%	75.357%	24.643%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	68.430%	31.570%
G-ALL	11	Book Depreciation	100.000%	65.123%	34.877%
G-ALL	12	Net Gas Plant	100.000%	64.474%	35.526%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended June 30, 2009 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	478,651	319,911	158,740
99	410100	Deferred Federal Income Tax Exp	-427,819	-297,830	-129,989
		SUBTOTAL	<u>50,832</u>	<u>22,081</u>	<u>28,751</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	17,017	11,373	5,644
99	411100	Deferred Federal Income Tax Exp	23,779	19,762	4,017
		SUBTOTAL	<u>40,796</u>	<u>31,135</u>	<u>9,661</u>
		Total Deferred Federal Income Tax Expense	<u>91,628</u>	<u>53,216</u>	<u>38,412</u>

## ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.836%	33.164%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended June 30, 2009 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		53.70%	
2	Idaho Capital Structure Ratio			52.06%
3	Cost of Debt		6.547%	6.919%
	Total Cost of Debt		3.516%	3.602%
	Total Weighted Cost		3.516%	3.602%
G-APL	Net Rate Base	280,993,713	182,056,011	98,937,702
	Interest Deduction for FIT Calculation	9,964,825	6,401,089	3,563,736
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-08-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended June 30, 2009 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	17,036	17,036	0	12,084	12,084	0	4,952	4,952
		DISTRIBUTION									
99	408110	State Excise Tax	320,227	0	320,227	320,227	0	320,227	0	0	0
99	408120	Municipal Occupation & License Tax	344,689	0	344,689	284,428	0	284,428	60,261	0	60,261
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	187,552	0	187,552	124,001	0	124,001	63,551	0	63,551
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-13,460	0	-13,460	0	0	0	-13,460	0	-13,460
		TOTAL	839,008	0	839,008	728,656	0	728,656	110,352	0	110,352
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	2,662	2,662	0	1,763	1,763	0	899	899
		TOTAL TAXES OTHER THAN FIT	839,008	19,698	858,706	728,656	13,847	742,503	110,352	5,851	116,203
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2008									
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	34,463,930		17,036	34,463,930	11.955%	17,036	0	0.000%	0
G-ALL		Distribution	390,954,532		187,552	250,850,463	87.018%	124,001	140,104,069	98.149%	63,551
G-ALL		General	5,601,396		2,662	2,959,052	1.027%	1,463	2,642,344	1.851%	1,199
		TOTAL	431,019,858		207,250	288,273,445	100.000%	142,500	142,746,413	100.000%	64,750

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%

GAS UTILITY PLANT For Month Ended June 30, 2009		Report ID: G-PLT-1A									
Average of Monthly Averages Basis		***** 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	303000	Intangible Gas Plant	417,899	40,744	458,643	249,449	26,977	276,426	168,450	13,767	182,217
4	303100	Misc Intangible Plant--Mainframe Software	0	3,656,581	3,656,581	0	2,421,059	2,421,059	0	1,235,522	1,235,522
4	303110	Misc Intangible Plant--PC Software	0	2,093,885	2,093,885	0	1,386,382	1,386,382	0	707,503	707,503
4	303120	Misc Intangible Plant--PC Software Lease	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	5,791,210	6,209,109	249,449	3,834,418	4,083,867	168,450	1,956,792	2,125,242
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	527,175	527,175	0	373,925	373,925	0	153,250	153,250
1	351XXX	Structures & Improvements	0	1,203,653	1,203,653	0	853,751	853,751	0	349,902	349,902
1	352XXX	Wells	0	14,527,749	14,527,749	0	10,304,532	10,304,532	0	4,223,217	4,223,217
1	353000	Lines	0	1,040,786	1,040,786	0	738,230	738,230	0	302,556	302,556
1	354000	Compressor Station Equipment	0	11,672,582	11,672,582	0	8,279,362	8,279,362	0	3,393,220	3,393,220
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	123,265	123,265	0	50,519	50,519
1	356000	Purification Equipment	0	452,792	452,792	0	321,165	321,165	0	131,627	131,627
1	357000	Other Equipment	0	1,716,382	1,716,382	0	1,217,430	1,217,430	0	498,952	498,952
TOTAL UNDERGROUND STORAGE PLANT			0	31,314,903	31,314,903	0	22,211,660	22,211,660	0	9,103,243	9,103,243
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	63,135	0	63,135	0	0	0	63,135	0	63,135
6	375000	Structures & Improvements	582,474	22,254	604,728	420,288	15,228	435,516	162,186	7,026	169,212
6	376000	Mains	196,252,842	2,512,521	198,765,363	123,312,304	1,719,318	125,031,622	72,940,538	793,203	73,733,741
6	378000	Measuring & Reg Station Equip-General	4,178,120	57,440	4,235,560	2,641,850	39,306	2,681,156	1,536,270	18,134	1,554,404
6	379000	Measuring & Reg Station Equip-City Gate	5,835,180	60,967	5,896,147	1,666,269	41,720	1,707,989	4,168,911	19,247	4,188,158
6	380000	Services	130,052,476	0	130,052,476	85,746,956	0	85,746,956	44,305,520	0	44,305,520
6	381000	Meters	55,432,537	0	55,432,537	37,213,681	0	37,213,681	18,218,856	0	18,218,856
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,598,243	0	2,598,243	1,999,621	0	1,999,621	598,622	0	598,622
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			395,079,977	2,653,182	397,733,159	253,061,269	1,815,572	254,876,841	142,018,708	837,610	142,856,318
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,794	519,025	1,186,819	575,994	343,652	919,646	91,800	175,373	267,173
4	390XXX	Structures & Improvements	2,115,552	7,306,810	9,422,362	1,201,162	4,837,912	6,039,074	914,390	2,468,898	3,383,288
4	391XXX	Office Furniture & Equipment	0	5,987,305	5,987,305	0	3,964,255	3,964,255	0	2,023,050	2,023,050
4	392XXX	Transportation Equipment	3,989,122	837,214	4,826,336	2,932,423	554,328	3,486,751	1,056,699	282,886	1,339,585
4	393000	Stores Equipment	157,516	134,359	291,875	112,782	88,960	201,742	44,734	45,399	90,133
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,573,662	3,028,756	998,393	1,041,937	2,040,330	456,701	531,725	988,426
4	395000	Laboratory Equipment	143,062	316,851	459,913	107,901	209,790	317,691	35,161	107,061	142,222
4	396XXX	Power Operated Equipment	3,606,697	603,109	4,209,806	2,738,527	399,324	3,137,851	868,170	203,785	1,071,955

GAS UTILITY PLANT For Month Ended June 30, 2009 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	1,572,500	3,622,157	5,194,657	463,813	2,398,266	2,862,079	1,108,687	1,223,891	2,332,578
4	398000	Miscellaneous Equipment	1,134	96,006	97,140	486	63,567	64,053	648	32,439	33,087
		TOTAL GENERAL PLANT	13,708,471	20,996,498	34,704,969	9,131,481	13,901,991	23,033,472	4,576,990	7,094,507	11,671,497
		TOTAL PLANT IN SERVICE	409,206,347	60,755,793	469,962,140	262,442,199	41,763,641	304,205,840	146,764,148	18,992,152	165,756,300
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0
		TOTAL PLANT IN SERVICE	409,206,347	60,755,793	469,962,140	262,442,199	41,763,641	304,205,840	146,764,148	18,992,152	165,756,300
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,150,435	11,150,435	0	7,909,004	7,909,004	0	3,241,431	3,241,431
G-ADP	1119.X5	Distribution	128,894,921	865,502	129,760,423	83,114,146	592,263	83,706,409	45,780,775	273,239	46,054,014
G-ADP	1119.X6	General Plant - Non-Transportation	5,042,127	3,959,127	9,001,254	3,533,112	2,621,378	6,154,490	1,509,015	1,337,749	2,846,764
G-ADP	1119.X7	General Plant - Transportation	713,533	54,577	768,110	502,663	36,136	538,799	210,870	18,441	229,311
		TOTAL ACCUMULATED DEPRECIATION	134,650,581	16,029,641	150,680,222	87,149,921	11,158,781	98,308,702	47,500,660	4,870,860	52,371,520
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	2,823,175	2,823,175	0	1,869,252	1,869,252	0	953,923	953,923
99	111X30	Intangible Plant--Distribution Plant	64,203	0	64,203	34,904	0	34,904	29,299	0	29,299
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	20,451	20,451	0	13,541	13,541	0	6,910	6,910
		TOTAL ACCUMULATED AMORTIZATION	64,203	2,843,626	2,907,829	34,904	1,882,793	1,917,697	29,299	960,833	990,132
		NET GAS UTILITY PLANT	274,491,563	41,882,526	316,374,089	175,257,374	28,722,067	203,979,441	99,234,189	13,160,459	112,394,648

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	6	Actual Therms Purchased	100.000%	68.430%	31.570%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended June 30, 2009 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	274,491,563	41,882,526	316,374,089	175,257,374	28,722,067	203,979,441	99,234,189	13,160,459	112,394,648
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,450,288	-2,450,288	0	-1,579,799	-1,579,799	0	-870,489	-870,489
12	282900	Deferred F.I.T. - Plant In Service	0	-47,084,833	-47,084,833	0	-30,357,475	-30,357,475	0	-16,727,358	-16,727,358
12	190180	FAS 109 ITC	0	189,069	189,069	0	121,900	121,900	0	67,169	67,169
12	283850	Gas portion of Bond Redemptions	0	-778,055	-778,055	0	-501,643	-501,643	0	-276,412	-276,412
4	190850	Gain on Sale of General Office Bldg--GAS	0	58,159	58,159	0	38,508	38,508	0	19,651	19,651
99	190610	Contrib in Aid of Construction	1,347,080	0	1,347,080	948,359	0	948,359	398,721	0	398,721
		TOTAL ACCUM DEFERRED INCOME TAX	1,347,080	-50,065,948	-48,718,868	948,359	-32,278,509	-31,330,150	398,721	-17,787,439	-17,388,718
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	13,005,552	13,005,552	0	9,224,838	9,224,838	0	3,780,714	3,780,714
1	164200	Gas Inventory--Plymouth LNG	0	0	0	0	0	0	0	0	0
99	186710	DSM Programs	499,074	0	499,074	291,881	0	291,881	207,193	0	207,193
4	253850	Gain on Sale of General Office Building	0	-166,134	-166,134	0	-109,999	-109,999	0	-56,135	-56,135
		TOTAL OTHER ADJUSTMENTS	499,074	12,839,418	13,338,492	291,881	9,114,839	9,406,720	207,193	3,724,579	3,931,772
		NET RATE BASE	276,337,717	4,655,996	280,993,713	176,497,614	5,558,397	182,056,011	99,840,103	-902,401	98,937,702

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.930%	29.070%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	66.211%	33.789%
G-ALL	12	Net Gas Plant	100.000%	64.474%	35.526%
G-ALL	13	Net Gas General Plant	100.000%	65.530%	34.470%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	31,314,903	31,314,903	0	22,211,660	22,211,660	0	9,103,243	9,103,243
G-PLT	350XXX	Less: Land and Land Rights	0	527,175	527,175	0	373,925	373,925	0	153,250	153,250
		Depreciable Underground Storage Plant	0	30,787,728	30,787,728	0	21,837,735	21,837,735	0	8,949,993	8,949,993
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,150,435	11,150,435	0			0		
	403X80	Depreciation Expense		47,079	47,079	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,150,435	11,150,435	0	7,909,004	7,909,004	0	3,241,431	3,241,431
1	403X80	Depreciation Expense	0	47,079	47,079	0	33,393	33,393	0	13,686	13,686
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	395,079,977	2,653,182	397,733,159	253,061,269	1,815,572	254,876,841	142,018,708	837,610	142,856,318
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	394,995,007	2,653,182	397,648,189	253,000,969	1,815,572	254,816,541	141,994,038	837,610	142,831,648
		Percentage		0.667%	100.000%	64.052%			35.281%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		865,502	129,760,423	83,114,146			45,780,775		
	403X50	Depreciation Expense		5,207	780,714	500,063			275,444		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	128,894,921	865,502	129,760,423	83,114,146	592,263	83,706,409	45,780,775	273,239	46,054,014
6	403X50	Depreciation Expense	775,507	5,207	780,714	500,063	3,563	503,626	275,444	1,644	277,088
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	13,708,471	20,996,498	34,704,969	9,131,481	13,901,991	23,033,472	4,576,990	7,094,507	11,671,497
G-PLT	389XXX	Less: Land and Land Rights	667,794	519,025	1,186,819	575,994	343,652	919,646	91,800	175,373	267,173
G-PLT	392XXX	Less: Transportation	3,989,122	837,214	4,826,336	2,932,423	554,328	3,486,751	1,056,699	282,886	1,339,585
		Depreciable Non-Transport Genl Plant	9,051,555	19,640,259	28,691,814	5,623,064	13,004,011	18,627,075	3,428,491	6,636,248	10,064,739
		Percentage		68.453%	100.000%	19.598%			11.949%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended June 30, 2009 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		3,959,127	5,783,716	1,133,493			691,096		
	108X06	Accum Depr--Gas General Plant - Direct	3,217,538		3,217,538	2,399,619			817,919		
	403X60	Depreciation Expense		83,567	122,080	23,925			14,587		
	403X60	Depreciation Expense (Direct)	20,674		20,674	15,607			5,067		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,042,127	3,959,127	9,001,254	3,533,112	2,621,378	6,154,490	1,509,015	1,337,749	2,846,764
4	403X60	Depreciation Expense	59,186	83,567	142,753	39,532	55,331	94,863	19,654	28,236	47,890
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	3,989,122	837,214	4,826,336	2,932,423	554,328	3,486,751	1,056,699	282,886	1,339,585
		Percentage		17.347%	100.000%	60.759%			21.894%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		54,577	314,622	191,161			68,883		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	453,489		453,489	311,502			141,987		
	403X70	Depreciation Expense		406	2,341	1,422			513		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	713,533	54,577	768,110	502,663	36,136	538,799	210,870	18,441	229,311
4	403X70	Depreciation Expense	1,935	406	2,341	1,422	269	1,691	513	137	650
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			70.930%			29.070%	
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			66.211%			33.789%	
G-ALL	6	Actual Therms Purchased		100.000%			68.430%			31.570%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended June 30, 2009 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	404X31 Mainframe Software	Utility 7	316,627	228,111	61,255	27,262
8		Utility 8	0	0	0	0
9		Utility 9	809	639	170	0
		TOTAL	<u>317,436</u>	<u>228,750</u>	<u>61,425</u>	<u>27,262</u>
7	404X32 PC Software	Utility 7	143,140	103,124	27,692	12,324
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
		TOTAL	<u>150,288</u>	<u>103,124</u>	<u>32,623</u>	<u>14,541</u>
7	404X33 PC Software Lease	Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	404X50 Leasehold Improvements	Utility 7	859	619	166	74
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		TOTAL	<u>859</u>	<u>619</u>	<u>166</u>	<u>74</u>
1	404X60 Leased Transportation Vehicles	Gas Allocated	0	0	0	0
1		Washington Direct	0	0	0	0
1		Idaho Direct	0	0	0	0
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ALLOCATION RATIOS:

G-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended June 30, 2009 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	471,164	339,445	91,151	40,567
8	Utility 8	11,029	0	7,608	3,421
9	Utility 9	99,286	78,440	20,846	0
		<u>581,479</u>	<u>417,885</u>	<u>119,605</u>	<u>43,988</u>
7	403X70 Utility 7	158	114	31	14
8	Utility 8	0	0	0	0
9	Utility 9	1,197	946	251	0
TOTAL ACCOUNT 403		<u>1,355</u>	<u>1,060</u>	<u>282</u>	<u>14</u>

## ALLOCATION RATIOS:

G-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%

COMMON GENERAL PLANT For Month Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
Ref/Basis	Account Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
99	Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99	Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	Utility 2	479,713	0	0	0	0	0	0	0	0	479,713	0	479,713
7	Utility 7	2,396,912	0	0	1,726,831	1,726,831	0	0	463,707	463,707	0	206,374	206,374
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9	Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9	Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>4,649,874</b>	<b>371,881</b>	<b>447,332</b>	<b>1,957,755</b>	<b>2,776,968</b>	<b>575,994</b>	<b>91,800</b>	<b>519,025</b>	<b>1,186,819</b>	<b>479,713</b>	<b>206,374</b>	<b>686,087</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	Utility 0	2,239,777	450,428	1,161,614	627,735	2,239,777	0	0	0	0	0	0	0
99	Utility 1	864,751	0	0	0	0	864,751	0	0	864,751	0	0	0
99	Utility 2	3,432,488	0	0	0	0	0	0	0	0	3,432,488	0	3,432,488
7	Utility 7	33,774,807	0	0	24,332,722	24,332,722	0	0	6,534,074	6,534,074	0	2,908,011	2,908,011
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	1,602,264	1,265,853	0	0	1,265,853	336,411	0	0	336,411	0	0	0
9	Utility 9 - Idaho	4,355,066	0	3,440,676	0	3,440,676	0	914,390	0	914,390	0	0	0
9	Utility 9 - Allocated	3,680,396	0	0	2,907,660	2,907,660	0	0	772,736	772,736	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>49,949,549</b>	<b>1,716,281</b>	<b>4,602,290</b>	<b>27,868,117</b>	<b>34,186,688</b>	<b>1,201,162</b>	<b>914,390</b>	<b>7,306,810</b>	<b>9,422,362</b>	<b>3,432,488</b>	<b>2,908,011</b>	<b>6,340,499</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	Utility 0	858,951	0	0	858,951	858,951	0	0	0	0	0	0	0
99	Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99	Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7	Utility 7	29,597,645	0	0	21,323,327	21,323,327	0	0	5,725,960	5,725,960	0	2,548,357	2,548,357
8	Utility 8	378,871	0	0	0	0	0	0	261,345	261,345	0	117,526	117,526
9	Utility 9 - Wa	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Idaho	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Allocated	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>30,835,467</b>	<b>0</b>	<b>0</b>	<b>22,182,278</b>	<b>22,182,278</b>	<b>0</b>	<b>0</b>	<b>5,987,305</b>	<b>5,987,305</b>	<b>0</b>	<b>2,665,883</b>	<b>2,665,883</b>
	<b>392XXX Transportation Equipment</b>												
99	Utility 0	10,506,862	4,316,045	1,924,070	4,266,747	10,506,862	0	0	0	0	0	0	0
99	Utility 1	4,373,148	0	0	0	0	2,772,011	941,268	659,869	4,373,148	0	0	0
99	Utility 2	1,952,113	0	0	0	0	0	0	0	0	1,952,113	0	1,952,113
7	Utility 7	142,511	0	0	102,671	102,671	0	0	27,570	27,570	0	12,270	12,270
8	Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9	Utility 9 - Wa	764,010	603,598	0	0	603,598	160,412	0	0	160,412	0	0	0
9	Utility 9 - Idaho	549,774	0	434,343	0	434,343	0	115,431	0	115,431	0	0	0
9	Utility 9 - Allocated	713,348	0	0	563,573	563,573	0	0	149,775	149,775	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>19,001,766</b>	<b>4,919,643</b>	<b>2,358,413</b>	<b>4,932,991</b>	<b>12,211,047</b>	<b>2,932,423</b>	<b>1,056,699</b>	<b>837,214</b>	<b>4,826,336</b>	<b>1,952,113</b>	<b>12,270</b>	<b>1,964,383</b>

COMMON GENERAL PLANT For Month Ended June 30, 2009 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	336,882	10,739	14,745	311,398	336,882	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
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	135,791	107,280	0	0	107,280	28,511	0	0	28,511	0	0	0
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0
9		Utility 9 - Allocated	639,926	0	0	505,567	505,567	0	0	134,359	134,359	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,467,157</b>	<b>118,019</b>	<b>183,071</b>	<b>816,965</b>	<b>1,118,055</b>	<b>112,782</b>	<b>44,734</b>	<b>134,359</b>	<b>291,875</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,446,267	1,287,102	432,867	1,726,298	3,446,267	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	962,223	0	0	0	0	0	0	0	0	962,223	0	962,223
7		Utility 7	2,259,245	0	0	1,627,650	1,627,650	0	0	437,074	437,074	0	194,521	194,521
8		Utility 8	937,310	0	0	0	0	0	0	646,556	646,556	0	290,754	290,754
9		Utility 9 - Wa	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	0
9		Utility 9 - Idaho	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	0
9		Utility 9 - Allocated	306,361	0	0	242,037	242,037	0	0	64,324	64,324	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>9,834,382</b>	<b>1,321,756</b>	<b>440,387</b>	<b>3,595,985</b>	<b>5,358,128</b>	<b>998,393</b>	<b>456,701</b>	<b>1,573,662</b>	<b>3,028,756</b>	<b>962,223</b>	<b>485,275</b>	<b>1,447,498</b>
	395000	Laboratory Equipment												
99		Utility 0	1,453,981	214,701	130,533	1,108,747	1,453,981	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	256,234	256,234	0	0	68,807	68,807	0	30,623	30,623
8		Utility 8	8,520	0	0	0	0	0	0	5,877	5,877	0	2,643	2,643
9		Utility 9 - Wa	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	0
9		Utility 9 - Idaho	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	0
9		Utility 9 - Allocated	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,726,487</b>	<b>230,147</b>	<b>135,464</b>	<b>1,593,990</b>	<b>1,959,601</b>	<b>107,901</b>	<b>35,161</b>	<b>316,851</b>	<b>459,913</b>	<b>273,708</b>	<b>33,266</b>	<b>306,974</b>
	396XXX	Power Operated Equipment												
99		Utility 0	21,669,678	10,407,048	5,787,374	5,475,256	21,669,678	0	0	0	0	0	0	0
99		Utility 1	3,719,559	0	0	0	0	2,588,383	763,032	368,144	3,719,559	0	0	0
99		Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7		Utility 7	554,036	0	0	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	715,109	564,965	0	0	564,965	150,144	0	0	150,144	0	0	0
9		Utility 9 - Idaho	500,752	0	395,614	0	395,614	0	105,138	0	105,138	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>27,811,565</b>	<b>10,972,013</b>	<b>6,182,988</b>	<b>6,355,222</b>	<b>23,510,223</b>	<b>2,738,527</b>	<b>868,170</b>	<b>603,109</b>	<b>4,209,806</b>	<b>43,834</b>	<b>47,702</b>	<b>91,536</b>

COMMON GENERAL PLANT For Month Ended June 30, 2009 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	37,753,070	5,548,677	1,921,661	30,282,732	37,753,070	0	0	0	0	0	0	0
99		Utility 1	650,882	0	0	0	0	368,319	282,563	0	650,882	0	0	0
99		Utility 2	511,680	0	0	0	0	0	0	0	0	511,680	0	511,680
7		Utility 7	7,498,057	0	0	5,401,900	5,401,900	0	0	1,450,574	1,450,574	0	645,583	645,583
8		Utility 8	928,367	0	0	0	0	0	0	640,388	640,388	0	287,979	287,979
9		Utility 9 - Wa	454,820	359,326	0	0	359,326	95,494	0	0	95,494	0	0	0
9		Utility 9 - Idaho	3,934,671	0	3,108,547	0	3,108,547	0	826,124	0	826,124	0	0	0
9		Utility 9 - Allocated	7,292,792	0	0	5,761,597	5,761,597	0	0	1,531,195	1,531,195	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>59,024,339</b>	<b>5,908,003</b>	<b>5,030,208</b>	<b>41,446,229</b>	<b>52,384,440</b>	<b>463,813</b>	<b>1,108,687</b>	<b>3,622,157</b>	<b>5,194,657</b>	<b>511,680</b>	<b>933,562</b>	<b>1,445,242</b>
	398000	Miscellaneous Equipment												
99		Utility 0	2,781	0	2,299	482	2,781	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0
9		Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>503,783</b>	<b>1,831</b>	<b>4,735</b>	<b>358,069</b>	<b>364,635</b>	<b>486</b>	<b>648</b>	<b>96,006</b>	<b>97,140</b>	<b>0</b>	<b>42,008</b>	<b>42,008</b>
		<b>TOTAL GENERAL PLANT</b>	<b>205,804,369</b>	<b>25,559,574</b>	<b>19,384,888</b>	<b>111,107,601</b>	<b>156,052,063</b>	<b>9,131,481</b>	<b>4,576,990</b>	<b>20,996,498</b>	<b>34,704,969</b>	<b>7,712,986</b>	<b>7,334,351</b>	<b>15,047,337</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended June 30, 2009 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	38,504,956	38,504,956	0	0
99	108X06	Utility 1 - Allocated	601,767	0	601,767	0
99	108X06	Utility 1 - Washington	2,399,619	0	2,399,619	0
99	108X06	Utility 1 - Idaho	817,919	0	817,919	0
99	108X06	Utility 2	2,045,900	0	0	2,045,900
7	108X06	Utility 7	8,677,197	6,251,400	1,678,691	747,107
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-342,795	-246,963	-66,317	-29,515
8	108X06	Utility 8	789,519	0	544,610	244,909
9	108X06	Utility 9	14,407,340	11,382,375	3,024,965	0
Total			67,901,422	55,891,768	9,001,254	3,008,401
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,791,647	5,791,647	0	0
99	108X07	Utility 1 - Allocated	156,591	0	156,591	0
99	108X07	Utility 1 - Washington	311,502	0	311,502	0
99	108X07	Utility 1 - Idaho	141,987	0	141,987	0
99	108X07	Utility 2	879,283	0	0	879,283
7	108X07	Utility 7	28,207	20,321	5,457	2,429
9	108X07	Utility 9	726,680	574,106	152,574	0
Total			8,035,897	6,386,074	768,111	881,712

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON INTANGIBLE PLANT--SOFTWARE For Month Ended June 30, 2009 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 0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>611,957</b>	<b>0</b>	<b>0</b>	<b>153,314</b>	<b>153,314</b>	<b>249,449</b>	<b>168,450</b>	<b>40,744</b>	<b>458,643</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software													
99		Utility 0	652,470	0	0	652,470	652,470	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440	0
7		Utility 7	18,900,965	0	0	13,617,011	13,617,011	0	0	3,656,581	3,656,581	0	1,627,373	1,627,373	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>19,599,875</b>	<b>0</b>	<b>0</b>	<b>14,269,481</b>	<b>14,269,481</b>	<b>0</b>	<b>0</b>	<b>3,656,581</b>	<b>3,656,581</b>	<b>46,440</b>	<b>1,627,373</b>	<b>1,673,813</b>	<b>0</b>
	303110	Misc Intangible Plant--PC Software													
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	8,651,888	0	0	6,233,166	6,233,166	0	0	1,673,794	1,673,794	0	744,928	744,928	0
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,069,728</b>	<b>0</b>	<b>0</b>	<b>7,045,515</b>	<b>7,045,515</b>	<b>0</b>	<b>0</b>	<b>2,093,885</b>	<b>2,093,885</b>	<b>0</b>	<b>930,328</b>	<b>930,328</b>	<b>0</b>
	303120	Misc Intangible Plant-- Leased PC Software													
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Utility 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>		<b>30,281,560</b>	<b>0</b>	<b>0</b>	<b>21,468,310</b>	<b>21,468,310</b>	<b>249,449</b>	<b>168,450</b>	<b>5,791,210</b>	<b>6,209,109</b>	<b>46,440</b>	<b>2,557,701</b>	<b>2,604,141</b>	<b>0</b>

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North\Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended June 30, 2009 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 (111X31, 111X32)						
99		Utility 0	703,283	703,283	0	0
99		Utility 1	5,112	0	5,112	0
99		Utility 2	0	0	0	0
99		Utility 2 - Oregon	18,576	0	0	18,576
99		Utility 2 - California	0	0	0	0
7		Utility 7	12,899,612	9,293,396	2,495,559	1,110,657
8		Utility 8	467,532	0	322,504	145,028
Total			<u>14,094,115</u>	<u>9,996,679</u>	<u>2,823,175</u>	<u>1,274,261</u>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
99		Utility 0	0	0	0	0
99		Utility 1 - Allocated	0	0	0	0
99		Utility 1 - Washington	0	0	0	0
99		Utility 1 - Idaho	0	0	0	0
99		Utility 2	0	0	0	0
7		Utility 7	96,670	69,645	18,702	8,323
8		Utility 8	0	0	0	0
9		Utility 9	8,332	6,583	1,749	0
Total			<u>105,002</u>	<u>76,228</u>	<u>20,451</u>	<u>8,323</u>

## ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec\Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE--SOFTWARE For Month Ended June 30, 2009 Average of Monthly Averages Basis	Report ID: G-CAM-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	3,656,581	3,656,581	0	2,421,059	2,421,059	0	1,235,522	1,235,522
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,093,885	2,093,885	0	1,386,382	1,386,382	0	707,503	707,503
G-PLT	303120	Misc Intangible Plant - PC Software Lease	0	0	0	0	0	0	0	0	0
			0	5,750,466	5,750,466	0	3,807,441	3,807,441	0	1,943,025	1,943,025
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111X31/X32	Accumulated Amortization		2,823,175	2,823,175	0			0		
	404X3X	Amortization Expense		94,178	94,178	0			0		
JURISDICTIONAL ALLOCATION:											
4	111X31/X32	Accumulated Amortization	0	2,823,175	2,823,175	0	1,869,252	1,869,252	0	953,923	953,923
4	404X3X	Amortization Expense	0	94,178	94,178	0	62,356	62,356	0	31,822	31,822
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			66.211%			33.789%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended June 30, 2009 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	-10,924,163	-7,870,204	-2,113,389	-940,570
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,604,586	-1,267,687	-336,899	0
Total			<u>-12,528,749</u>	<u>-9,137,891</u>	<u>-2,450,288</u>	<u>-940,570</u>

ALLOCATION RATIOS:

E-ALL	7	Elec\Gas North\Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%