

GAS RATE OF RETURN		Report ID:			
For Month Ended December 31, 2009		G-ROR-1A			
Average of Monthly Averages Basis					
Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	6,324,607	3,966,243	2,358,364
		Adjustments			
		Adjusted Gas Net Operating Income	6,324,607	3,966,243	2,358,364
G-APL		Gas Net Adjusted Rate Base	289,879,628	188,773,294	101,106,334
		RATE OF RETURN	2.182%	2.101%	2.333%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Month Ended December 31, 2009		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	12/31/2009	220,748	146,742	74,006
2		Percent		100.000%	66.475%	33.525%
3	G-OPS	Direct Distribution Operating Expense		766,139	475,898	290,241
		Percent		100.000%	62.116%	37.884%
		Jurisdictional Four Factor Allocator - Direct Method				
		Allocation Rate Calculation - Updated	12/31/2009			
		Direct O & M				
		Amount: Accounts 798 - 894		5,078,715	3,398,255	1,680,460
		Amount: Accounts 901 - 935		2,578,531	2,014,387	564,144
		Total		7,657,246	5,412,642	2,244,604
		Percentage		100.000%	70.687%	29.313%
		Direct Labor				
		Amount: Accounts 798 - 894		4,261,786	2,896,217	1,365,569
		Amount: Accounts 901 - 935		1,454,597	1,185,466	269,131
		Total		5,716,383	4,081,683	1,634,700
		Percentage		100.000%	71.403%	28.597%
		Total Number of Customers		220,748	146,742	74,006
		Percentage		100.000%	66.475%	33.525%
		Total Direct Plant		289,695,007	183,112,299	106,582,708
		Percentage		100.000%	63.209%	36.791%
		Total Four Factor Allocators		400.000%	271.774%	128.226%
4		Percent		100.000%	67.943%	32.057%
		Underground Storage & Dist Plant				
				System	Washington	Idaho
	G-PLT	Underground Storage		30,729,454	21,495,253	9,234,201
	G-PLT	Distribution		410,978,009	265,312,555	145,665,454
		Total Underground Storage/Dist Plant		441,707,463	286,807,808	154,899,655
5		Percent		100.000%	64.932%	35.068%
6	Input	Actual Therms Purchased	12/31/2009	47,199,685	32,742,422	14,457,263
		Percent		100.000%	69.370%	30.630%

GAS ALLOCATION PERCENTAGES For Month Ended December 31, 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			
	Total		85,227,103	65,894,285	13,928,742	5,404,076
	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
	Total		57,423,538	44,912,087	8,219,792	4,291,659
	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%
7	Average (CD AA)		100.000%	72.044%	19.346%	8.610%

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
	Total		19,332,818	0	13,928,742	5,404,076
	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
	Total		12,511,451	0	8,219,792	4,291,659
	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%
8	Average (GD AA)		100.000%	0.000%	68.980%	31.020%

GAS ALLOCATION PERCENTAGES For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elec/Gas North 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	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%
			<u>System</u>	<u>Washington</u>	<u>Idaho</u>	
10	Actual Annual Throughput	12/31/2009	379,742,240	253,123,000	126,619,240	
	Percent		100.000%	66.657%	33.343%	
11	G-OPS Book Depreciation		1,009,135	662,054	347,081	
	Percent		100.000%	65.606%	34.394%	
12	G-PLT Net Gas Plant		326,681,632	212,074,473	114,607,159	
	Percent		100.000%	64.918%	35.082%	
13	G-PLT Net Gas General Plant		26,286,976	17,553,473	8,733,503	
	Percent		100.000%	66.776%	33.224%	
14	G-SCM Net Allocated Schedule M's		-16,561,438	-10,912,565	-5,648,873	
	Percent		100.000%	65.891%	34.109%	
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)					
		12/31/2008	<u>Washington</u>	<u>Idaho</u>		
Input	Underground Storage		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 December 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	17,552,312	0	17,552,312	11,784,964	0	11,784,964	5,767,348	0	5,767,348
99	4812XX	Commercial - Firm & Interruptible	9,224,921	0	9,224,921	6,436,464	0	6,436,464	2,788,457	0	2,788,457
99	4813XX	Industrial-Firm	375,257	0	375,257	247,120	0	247,120	128,137	0	128,137
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	9,764,390	0	9,764,390	6,788,874	0	6,788,874	2,975,516	0	2,975,516
99	484000	Interdepartmental Revenue	37,783	0	37,783	32,464	0	32,464	5,319	0	5,319
TOTAL SALES TO ULTIMATE CUSTOMERS			36,954,663	0	36,954,663	25,289,886	0	25,289,886	11,664,777	0	11,664,777
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	8,097,204	0	8,097,204	5,617,031	0	5,617,031	2,480,173	0	2,480,173
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	2,332	0	2,332	1,424	0	1,424	908	0	908
99	489300	Transportation For Others	354,535	0	354,535	318,974	0	318,974	35,561	0	35,561
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	-291	0	-291	-291	0	-291	0	0	0
1	495000	Other Gas Revenues	684,648	29,822	714,470	468,240	20,860	489,100	216,408	8,962	225,370
TOTAL OTHER OPERATING REVENUES			9,138,428	29,822	9,168,250	6,405,378	20,860	6,426,238	2,733,050	8,962	2,742,012
TOTAL GAS REVENUES			46,093,091	29,822	46,122,913	31,695,264	20,860	31,716,124	14,397,827	8,962	14,406,789
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	25,629,709	0	25,629,709	17,833,446	0	17,833,446	7,796,263	0	7,796,263
6	808XXX	Net Natural Gas Storage Transactions	4,069,891	0	4,069,891	2,823,284	0	2,823,284	1,246,607	0	1,246,607
6	811000	Gas Used for Products Extraction	-83,212	0	-83,212	-57,724	0	-57,724	-25,488	0	-25,488
10	813000	Other Gas Expenses	0	119,112	119,112	0	79,396	79,396	0	39,716	39,716
TOTAL PRODUCTION EXPENSES			29,616,388	119,112	29,735,500	20,599,006	79,396	20,678,402	9,017,382	39,716	9,057,098
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	101	101	0	71	71	0	30	30
1	824000	Other Expenses	0	46,226	46,226	0	32,335	32,335	0	13,891	13,891
1	837000	Other Equipment	0	38,041	38,041	0	26,610	26,610	0	11,431	11,431
TOTAL UNDERGROUND STORAGE OP. EXP			0	84,368	84,368	0	59,016	59,016	0	25,352	25,352
G-ADP		Depreciation Expense	0	46,209	46,209	0	32,323	32,323	0	13,886	13,886
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	11,917	11,917	0	5,119	5,119
TOTAL UNDERGROUND STORAGE EXP			0	147,632	147,632	0	103,269	103,269	0	44,363	44,363

GAS OPERATING STATEMENT For Month Ended December 31, 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	17,513	40,793	58,306	10,718	25,339	36,057	6,795	15,454	22,249
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	130,048	3,074	133,122	85,378	1,909	87,287	44,670	1,165	45,835
3	875000	Measuring & Reg Sta Exp-General	33,465	0	33,465	11,632	0	11,632	21,833	0	21,833
3	876000	Measuring & Reg Sta Exp-Industrial	1,422	0	1,422	-22	0	-22	1,444	0	1,444
3	877000	Measuring & Reg Sta Exp-City Gate	33,738	0	33,738	11,250	0	11,250	22,488	0	22,488
3	878000	Meter & House Regulator Expenses	17,482	0	17,482	5,555	0	5,555	11,927	0	11,927
3	879000	Customer Installation Expenses	160,927	6,102	167,029	94,804	3,790	98,594	66,123	2,312	68,435
3	880000	Other Expenses	73,295	73,064	146,359	45,712	45,384	91,096	27,583	27,680	55,263
3	881000	Rents	0	3,545	3,545	0	2,202	2,202	0	1,343	1,343
MAINTENANCE											
3	885000	Supervision & Engineering	14,774	0	14,774	6,710	0	6,710	8,064	0	8,064
3	887000	Mains	132,287	0	132,287	110,971	0	110,971	21,316	0	21,316
3	889000	Measuring & Reg Sta Exp-General	31,351	0	31,351	24,259	0	24,259	7,092	0	7,092
3	890000	Measuring & Reg Sta Exp-Industrial	14,380	-870	13,510	6,362	-540	5,822	8,018	-330	7,688
3	891000	Measuring & Reg Sta Exp-City Gate	9,505	0	9,505	2,850	0	2,850	6,655	0	6,655
3	892000	Services	42,503	4,535	47,038	15,644	2,817	18,461	26,859	1,718	28,577
3	893000	Meters & House Regulators	53,303	66,773	120,076	43,929	41,477	85,406	9,374	25,296	34,670
3	894000	Other Equipment	146	283	429	146	176	322	0	107	107
TOTAL DISTRIBUTION OPERATING EXP			766,139	197,299	963,438	475,898	122,554	598,452	290,241	74,745	364,986
G-ADP		Depreciation	799,956	5,201	805,157	519,520	3,608	523,128	280,436	1,593	282,029
G-OTX		Taxes Other Than FIT	1,551,222	0	1,551,222	1,428,108	0	1,428,108	123,114	0	123,114
TOTAL DISTRIBUTION EXPENSES			3,117,317	202,500	3,319,817	2,423,526	126,162	2,549,688	693,791	76,338	770,129
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	29,510	29,510	0	19,617	19,617	0	9,893	9,893
2	902000	Meter Reading Expenses	146,325	8,174	154,499	131,433	5,434	136,867	14,892	2,740	17,632
G-903	903XXX	Customer Records & Collection Expenses	77,836	275,303	353,139	53,991	182,898	236,889	23,845	92,405	116,250
2	904000	Uncollectible Accounts	0	162,684	162,684	0	108,144	108,144	0	54,540	54,540
2	905000	Misc Customer Accounts	0	12,038	12,038	0	8,002	8,002	0	4,036	4,036
TOTAL CUSTOMER ACCOUNTS EXPENSES			224,161	487,709	711,870	185,424	324,095	509,519	38,737	163,614	202,351
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	1,876,532	30,000	1,906,532	1,394,937	19,943	1,414,880	481,595	10,057	491,652
2	909000	Advertising	0	57	57	0	38	38	0	19	19
2	910000	Misc Customer Service & Info Exp	0	5,515	5,515	0	3,666	3,666	0	1,849	1,849
TOTAL CUSTOMER SERVICE & INFO EXP			1,876,532	35,572	1,912,104	1,394,937	23,647	1,418,584	481,595	11,925	493,520

GAS OPERATING STATEMENT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	107,557	107,557	0	71,499	71,499	0	36,058	36,058
2	913000	Advertising	0	8,248	8,248	0	5,483	5,483	0	2,765	2,765
2	916000	Miscellaneous Sales Expenses	13,143	3,056	16,199	12,147	2,031	14,178	996	1,025	2,021
TOTAL SALES EXPENSES			13,143	118,861	132,004	12,147	79,013	91,160	996	39,848	40,844
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	3,051	476,054	479,105	389	323,445	323,834	2,662	152,609	155,271
4	921000	Office Supplies & Expenses	3	90,008	90,011	3	61,154	61,157	0	28,854	28,854
4	922000	Admin. Expenses Transferred - Credit	0	-2,655	-2,655	0	-1,804	-1,804	0	-851	-851
4	923000	Outside Services Employed	0	286,272	286,272	0	194,502	194,502	0	91,770	91,770
4	924000	Property Insurance Premium	0	22,509	22,509	0	15,293	15,293	0	7,216	7,216
4	925XXX	Injuries and Damages	0	60,801	60,801	0	41,310	41,310	0	19,491	19,491
4	926XXX	Employee Pensions and Benefits	4,630	14,235	18,865	4,630	9,672	14,302	0	4,563	4,563
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	80,113	20,078	100,191	54,686	13,642	68,328	25,427	6,436	31,863
4	930000	Miscellaneous General Expenses	13,414	124,919	138,333	13,102	84,874	97,976	312	40,045	40,357
4	931000	Rents	2,696	2,767	5,463	2,581	1,880	4,461	115	887	1,002
4	935000	Maintenance of General Plant	21,686	155,897	177,583	11,349	105,921	117,270	10,337	49,976	60,313
TOTAL ADMIN & GEN OPERATING EXP			125,593	1,250,885	1,376,478	86,740	849,889	936,629	38,853	400,996	439,849
G-ADP		Depreciation	63,349	94,420	157,769	42,451	64,152	106,603	20,898	30,268	51,166
4	404X50	Amortization - Leasehold Imp (1404.60)	0	166	166	0	113	113	0	53	53
G-CAM		Amortization - Intangible Plant--Software	0	109,421	109,421	0	74,344	74,344	0	35,077	35,077
99	404X30	Amortization - Intangible Distribution Plant	782	0	782	463	0	463	319	0	319
99	407X28	Amortization - Decoupling Revenue	-254,614	0	-254,614	-254,614	0	-254,614	0	0	0
99	407329	Decoupling Surcharge	110,664	0	110,664	110,664	0	110,664	0	0	0
G-OTX		Taxes Other than FIT	0	2,407	2,407	0	1,635	1,635	0	772	772
TOTAL ADMIN & GENERAL EXPENSES			45,774	1,457,299	1,503,073	-14,296	990,133	975,837	60,070	467,166	527,236
TOTAL EXPENSES BEFORE FIT			34,893,315	2,568,685	37,462,000	24,600,744	1,725,715	26,326,459	10,292,571	842,970	11,135,541
NET OPERATING INCOME BEFORE FIT					8,660,913			5,389,665			3,271,248
G-FIT		FEDERAL INCOME TAX			-3,948,603			-2,719,790			-1,228,813
G-FIT		DEFERRED FEDERAL INCOME TAX			6,289,018			4,145,764			2,143,254
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-4,109			-2,552			-1,557
GAS NET OPERATING INCOME					6,324,607			3,966,243			2,358,364

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.475%	33.525%
G-ALL	3	Direct Distribution Operating Expense	100.000%	62.116%	37.884%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.370%	30.630%
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 December 31, 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	-6,308,416	0	-6,308,416	-4,363,186	0	-4,363,186	-1,945,230	0	-1,945,230
99	805120	Gas Expense - Rate Deferrals	2,296,385	0	2,296,385	1,628,038	0	1,628,038	668,347	0	668,347
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	25,869,774	0	25,869,774	17,943,305	0	17,943,305	7,926,469	0	7,926,469
1	804001	Pipeline Demand Costs	2,140,506	0	2,140,506	1,497,284	0	1,497,284	643,222	0	643,222
99	804010	Gas Costs - Fixed Hedge	33,514	0	33,514	23,249	0	23,249	10,265	0	10,265
99	804014	GTI Contributions	13,710	0	13,710	5,772	0	5,772	7,938	0	7,938
99	804017	Transaction Fees	6,082	0	6,082	4,219	0	4,219	1,863	0	1,863
99	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	555,644	0	555,644	385,450	0	385,450	170,194	0	170,194
6	804700	Off System Gas Purchases - Bookout	1,022,510	0	1,022,510	709,315	0	709,315	313,195	0	313,195
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			25,629,709	0	25,629,709	17,833,446	0	17,833,446	7,796,263	0	7,796,263

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	69.370%	30.630%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 2/18/2010

ALLOCATION OF ACCOUNT 903 For Month Ended December 31, 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	77,836	268,282	346,118	53,991	178,340	232,331	23,845	89,942	113,787
12	903920	Accts Rec Sold - Program Fees	0	7,021	7,021	0	4,558	4,558	0	2,463	2,463
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			77,836	275,303	353,139	53,991	182,898	236,889	23,845	92,405	116,250

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.475%	33.525%
G-ALL	12	Net Gas Plant	100.000%	64.918%	35.082%

ALLOCATION OF ACCOUNT 908 For Month Ended December 31, 2009 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	6,872	30,000	36,872	6,872	19,943	26,815	0	10,057	10,057
99	908600	Customer Service & Info Expense	1,242,894	0	1,242,894	897,941	0	897,941	344,953	0	344,953
99	908610	Limited Income Tax Refund Program	82,354	0	82,354	82,354	0	82,354	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	512,920	0	512,920	384,707	0	384,707	128,213	0	128,213
99	908990	DSM Amortization	31,492	0	31,492	23,063	0	23,063	8,429	0	8,429
Total Account 908			1,876,532	30,000	1,906,532	1,394,937	19,943	1,414,880	481,595	10,057	491,652

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.475%	33.525%
G-ALL	99	Not Allocated			

FEDERAL INCOME TAXES--GAS For Month Ended December 31, 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	46,122,913	31,716,124	14,406,789
G-OPS	Operating & Maintenance Expense	34,915,762	24,291,762	10,624,000
G-OPS	Book Depreciation & Amortization	975,573	593,037	382,536
G-OTX	Taxes Other than FIT	1,570,665	1,441,660	129,005
	Net Operating Income Before FIT	8,660,913	5,389,665	3,271,248
	Less: Monthly Interest Expense	831,148	553,106	278,042
G-SCM	Add: Schedule M Additions	-4,548,559	-3,053,105	-1,495,454
G-SCM	Less: Schedule M Deductions	14,562,930	9,554,283	5,008,647
	Taxable Net Operating Income	-11,281,724	-7,770,829	-3,510,895
	Percent	35%	35%	35%
	Total Federal Income Tax	-3,948,603	-2,719,790	-1,228,813
G-DTE	Deferred FIT	6,289,018	4,145,764	2,143,254
99	411400 Amortized Investment Tax Credit	-4,109	-2,552	-1,557
	Total FIT/Deferred FIT & ITC	2,336,306	1,423,422	912,884
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended December 31, 2009 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)	864,087	255,436	1,119,523	562,434	174,553	736,987	301,653	80,883	382,536
12	997001	Contributions In Aid of Construction	0	14,702	14,702	0	9,544	9,544	0	5,158	5,158
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	-6,273	-6,273	0	-4,072	-4,072	0	-2,201	-2,201
4	997005	FAS106 Current Retiree Medical Accrual	0	-33,977	-33,977	0	-23,085	-23,085	0	-10,892	-10,892
6	997008	DSM Book Amortization	0	31,492	31,492	0	21,846	21,846	0	9,646	9,646
99	997010	Deferred Gas Credit and Refunds	-4,009,221	0	-4,009,221	-2,732,338	0	-2,732,338	-1,276,883	0	-1,276,883
4	997015	Airplane Lease Payments	0	5,190	5,190	0	3,526	3,526	0	1,664	1,664
12	997016	1992 Redemptions	0	28,431	28,431	0	18,457	18,457	0	9,974	9,974
4	997020	FAS87 Current Pension Accrual	0	-2,504,164	-2,504,164	0	-1,701,404	-1,701,404	0	-802,760	-802,760
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	38,305	0	38,305	38,305	0	38,305	0	0	0
12	997032	Interest Rate Swaps	0	25,541	25,541	0	16,581	16,581	0	8,960	8,960
99	997033	DSM Tariff Rider	39,228	0	39,228	47,439	0	47,439	-8,211	0	-8,211
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	512,920	0	512,920	384,707	0	384,707	128,213	0	128,213
4	997066	Miscellaneous Schedule M Additions	0	185,114	185,114	0	125,772	125,772	0	59,342	59,342
TOTAL SCHEDULE M ADDITIONS			-2,550,051	-1,998,508	-4,548,559	-1,694,823	-1,358,282	-3,053,105	-855,228	-640,226	-1,495,454
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	14,557,483	14,557,483	0	9,550,582	9,550,582	0	5,006,901	5,006,901
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	14,562,930	14,562,930	0	9,554,283	9,554,283	0	5,008,647	5,008,647

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.475%	33.525%
G-ALL	3	Direct Distribution Operating Expense	100.000%	62.116%	37.884%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.370%	30.630%
G-ALL	11	Book Depreciation	100.000%	65.606%	34.394%
G-ALL	12	Net Gas Plant	100.000%	64.918%	35.082%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended December 31, 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	5,156,924	3,397,949	1,758,975
99	410100	Deferred Federal Income Tax Exp	1,363,448	916,615	446,833
		SUBTOTAL	6,520,372	4,314,564	2,205,808
14	411100	Deferred Federal Income Tax Expense - Allocated	-51,832	-34,153	-17,679
99	411100	Deferred Federal Income Tax Exp	-179,522	-134,647	-44,875
		SUBTOTAL	-231,354	-168,800	-62,554
		Total Deferred Federal Income Tax Expense	6,289,018	4,145,764	2,143,254

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.891%	34.109%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended December 31, 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			50.00%
3	Cost of Debt		6.547%	6.600%
	Total Cost of Debt		3.516%	3.300%
	Total Weighted Cost		3.516%	3.300%
G-APL	Net Rate Base	289,879,628	188,773,294	101,106,334
	Interest Deduction for FIT Calculation	9,973,778	6,637,269	3,336,509
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended December 31, 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	11,917	11,917	0	5,119	5,119
		DISTRIBUTION									
99	408110	State Excise Tax	638,461	0	638,461	638,461	0	638,461	0	0	0
99	408120	Municipal Occupation & License Tax	812,336	0	812,336	665,646	0	665,646	146,690	0	146,690
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	174,060	0	174,060	124,001	0	124,001	50,059	0	50,059
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-73,635	0	-73,635	0	0	0	-73,635	0	-73,635
		TOTAL	1,551,222	0	1,551,222	1,428,108	0	1,428,108	123,114	0	123,114
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	2,407	2,407	0	1,635	1,635	0	772	772
		TOTAL TAXES OTHER THAN FIT	1,551,222	19,443	1,570,665	1,428,108	13,552	1,441,660	123,114	5,891	129,005
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2008	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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		174,060	250,850,463	87.018%	124,001	140,104,069	98.149%	50,059
G-ALL		General	5,601,396		2,407	2,959,052	1.027%	1,463	2,642,344	1.851%	944
		TOTAL	431,019,858		193,503	288,273,445	100.000%	142,500	142,746,413	100.000%	51,003

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 December 31, 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
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	417,899	40,744	458,643	249,449	27,683	277,132	168,450	13,061	181,511
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	4,683,672	4,683,672	0	3,182,227	3,182,227	0	1,501,445	1,501,445
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,201,720	2,201,720	0	1,495,915	1,495,915	0	705,805	705,805
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	6,926,136	7,344,035	249,449	4,705,825	4,955,274	168,450	2,220,311	2,388,761
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	1,291,451	1,291,451	0	903,370	903,370	0	388,081	388,081
1	352XXX	Wells	0	14,513,388	14,513,388	0	10,152,115	10,152,115	0	4,361,273	4,361,273
1	353000	Lines	0	1,040,786	1,040,786	0	728,030	728,030	0	312,756	312,756
1	354000	Compressor Station Equipment	0	11,250,789	11,250,789	0	7,869,927	7,869,927	0	3,380,862	3,380,862
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	1,578,864	1,578,864	0	1,104,415	1,104,415	0	474,449	474,449
TOTAL UNDERGROUND STORAGE PLANT			0	30,729,454	30,729,454	0	21,495,253	21,495,253	0	9,234,201	9,234,201
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	601,606	22,254	623,860	435,956	15,438	451,394	165,650	6,816	172,466
6	376000	Mains	204,660,544	2,512,521	207,173,065	130,535,151	1,742,936	132,278,087	74,125,393	769,585	74,894,978
6	378000	Measuring & Reg Station Equip-General	4,423,896	57,440	4,481,336	2,788,339	39,846	2,828,185	1,635,557	17,594	1,653,151
6	379000	Measuring & Reg Station Equip-City Gate	6,254,867	60,967	6,315,834	2,082,472	42,293	2,124,765	4,172,395	18,674	4,191,069
6	380000	Services	133,025,115	0	133,025,115	87,718,878	0	87,718,878	45,306,237	0	45,306,237
6	381000	Meters	56,611,185	0	56,611,185	37,850,227	0	37,850,227	18,760,958	0	18,760,958
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	2,598,411	0	2,598,411	1,999,621	0	1,999,621	598,790	0	598,790
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			408,324,827	2,653,182	410,978,009	263,472,042	1,840,513	265,312,555	144,852,785	812,669	145,665,454
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,794	854,365	1,522,159	575,994	580,481	1,156,475	91,800	273,884	365,684
4	390XXX	Structures & Improvements	2,217,323	8,128,647	10,345,970	1,286,649	5,522,847	6,809,496	930,674	2,605,800	3,536,474
4	391XXX	Office Furniture & Equipment	0	6,634,376	6,634,376	0	4,507,594	4,507,594	0	2,126,782	2,126,782
4	392XXX	Transportation Equipment	4,082,007	919,439	5,001,446	3,011,301	624,694	3,635,995	1,070,706	294,745	1,365,451
4	393000	Stores Equipment	158,859	180,504	339,363	114,125	122,640	236,765	44,734	57,864	102,598
4	394000	Tools, Shop & Garage Equipment	1,455,094	1,662,051	3,117,145	998,393	1,129,247	2,127,640	456,701	532,804	989,505
4	395000	Laboratory Equipment	143,062	316,851	459,913	107,901	215,278	323,179	35,161	101,573	136,734
4	396XXX	Power Operated Equipment	3,610,359	603,109	4,213,468	2,738,527	409,770	3,148,297	871,832	193,339	1,065,171

GAS UTILITY PLANT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,613,547	3,748,859	5,362,406	472,864	2,547,087	3,019,951	1,140,683	1,201,772	2,342,455
4	398000	Miscellaneous Equipment	1,134	96,006	97,140	486	65,229	65,715	648	30,777	31,425
		TOTAL GENERAL PLANT	13,949,179	23,144,207	37,093,386	9,306,240	15,724,867	25,031,107	4,642,939	7,419,340	12,062,279
		TOTAL PLANT IN SERVICE	422,691,905	63,452,979	486,144,884	273,027,731	43,766,458	316,794,189	149,664,174	19,686,521	169,350,695
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	422,691,905	63,452,979	486,144,884	273,027,731	43,766,458	316,794,189	149,664,174	19,686,521	169,350,695
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,281,858	11,281,858	0	7,891,660	7,891,660	0	3,390,198	3,390,198
G-ADP	1119.X5	Distribution	133,001,879	864,779	133,866,658	86,376,122	599,897	86,976,019	46,625,757	264,882	46,890,639
G-ADP	1119.X6	General Plant - Non-Transportation	5,314,994	4,581,819	9,896,813	3,720,143	3,113,025	6,833,168	1,594,851	1,468,794	3,063,645
G-ADP	1119.X7	General Plant - Transportation	846,692	62,905	909,597	601,726	42,740	644,466	244,966	20,165	265,131
		TOTAL ACCUMULATED DEPRECIATION	139,163,565	16,791,361	155,954,926	90,697,991	11,647,322	102,345,313	48,465,574	5,144,039	53,609,613
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,418,402	3,418,402	0	2,322,565	2,322,565	0	1,095,837	1,095,837
99	111X30	Intangible Plant--Distribution Plant	68,477	0	68,477	37,266	0	37,266	31,211	0	31,211
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	21,447	21,447	0	14,572	14,572	0	6,875	6,875
		TOTAL ACCUMULATED AMORTIZATION	68,477	3,439,849	3,508,326	37,266	2,337,137	2,374,403	31,211	1,102,712	1,133,923
		NET GAS UTILITY PLANT	283,459,863	43,221,769	326,681,632	182,292,474	29,781,999	212,074,473	101,167,389	13,439,770	114,607,159

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	69.370%	30.630%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended December 31, 2009 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	283,459,863	43,221,769	326,681,632	182,292,474	29,781,999	212,074,473	101,167,389	13,439,770	114,607,159
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-2,841,977	-2,841,977	0	-1,844,955	-1,844,955	0	-997,022	-997,022
12	282900	Deferred F.I.T. - Plant In Service	0	-46,375,329	-46,375,329	0	-30,105,936	-30,105,936	0	-16,269,393	-16,269,393
12	190180	FAS 109 ITC	0	175,791	175,791	0	114,120	114,120	0	61,671	61,671
12	283850	Gas portion of Bond Redemptions	0	-722,400	-722,400	0	-468,968	-468,968	0	-253,432	-253,432
4	190850	Gain on Sale of General Office Bldg--GAS	0	46,723	46,723	0	31,745	31,745	0	14,978	14,978
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-49,717,192	-49,717,192	0	-32,273,994	-32,273,994	0	-17,443,198	-17,443,198
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	12,740,542	12,740,542	0	8,912,009	8,912,009	0	3,828,533	3,828,533
99	186710	DSM Programs	308,098	0	308,098	151,477	0	151,477	156,621	0	156,621
4	253850	Gain on Sale of General Office Building	0	-133,452	-133,452	0	-90,671	-90,671	0	-42,781	-42,781
		TOTAL OTHER ADJUSTMENTS	308,098	12,607,090	12,915,188	151,477	8,821,338	8,972,815	156,621	3,785,752	3,942,373
		NET RATE BASE	283,767,961	6,111,667	289,879,628	182,443,951	6,329,343	188,773,294	101,324,010	-217,676	101,106,334

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%	64.918%	35.082%
G-ALL	13	Net Gas General Plant	100.000%	66.776%	33.224%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended December 31, 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	30,729,454	30,729,454	0	21,495,253	21,495,253	0	9,234,201	9,234,201
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
		Depreciable Underground Storage Plant	0	30,256,679	30,256,679	0	21,164,547	21,164,547	0	9,092,132	9,092,132
		Percentage		100.000%	100.000%		0.000%			0.000%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,281,858	11,281,858	0			0		
	403X80	Depreciation Expense - JP		46,209	46,209	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,281,858	11,281,858	0	7,891,660	7,891,660	0	3,390,198	3,390,198
1	403X80	Depreciation Expense - JP	0	46,209	46,209	0	32,323	32,323	0	13,886	13,886
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	408,324,827	2,653,182	410,978,009	263,472,042	1,840,513	265,312,555	144,852,785	812,669	145,665,454
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	408,239,857	2,653,182	410,893,039	263,411,742	1,840,513	265,252,255	144,828,115	812,669	145,640,784
		Percentage		0.646%	100.000%		64.524%			34.830%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		864,779	133,866,658	86,376,122			46,625,757		
	403X50	Depreciation Expense		5,201	805,157	519,520			280,436		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	133,001,879	864,779	133,866,658	86,376,122	599,897	86,976,019	46,625,757	264,882	46,890,639
6	403X50	Depreciation Expense	799,956	5,201	805,157	519,520	3,608	523,128	280,436	1,593	282,029
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	13,949,179	23,144,207	37,093,386	9,306,240	15,724,867	25,031,107	4,642,939	7,419,340	12,062,279
G-PLT	389XXX	Less: Land and Land Rights	667,794	854,365	1,522,159	575,994	580,481	1,156,475	91,800	273,884	365,684
G-PLT	392XXX	Less: Transportation	4,082,007	919,439	5,001,446	3,011,301	624,694	3,635,995	1,070,706	294,745	1,365,451
		Depreciable Non-Transport Genl Plant	9,199,378	21,370,403	30,569,781	5,718,945	14,519,692	20,238,637	3,480,433	6,850,711	10,331,144
		Percentage		69.907%	100.000%		18.708%			11.385%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended December 31, 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
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	108X06	Accum Depr--Gas General Plant		4,581,819	6,554,163	1,226,153			746,191		
	108X06	Accum Depr--Gas General Plant - Direct	3,342,650		3,342,650	2,493,990			848,660		
	403X60	Depreciation Expense		93,968	134,419	25,147			15,304		
	403X60	Depreciation Expense (Direct)	20,891		20,891	15,823			5,068		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	5,314,994	4,581,819	9,896,813	3,720,143	3,113,025	6,833,168	1,594,851	1,468,794	3,063,645
4	403X60	Depreciation Expense	61,342	93,968	155,310	40,970	63,845	104,815	20,372	30,123	50,495
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	4,082,007	919,439	5,001,446	3,011,301	624,694	3,635,995	1,070,706	294,745	1,365,451
		Percentage		18.383%	100.000%	60.209%			21.408%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		62,905	342,192	206,030			73,256		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	567,406		567,406	395,696			171,710		
	403X70	Depreciation Expense		452	2,459	1,481			526		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	846,692	62,905	909,597	601,726	42,740	644,466	244,966	20,165	265,131
4	403X70	Depreciation Expense	2,007	452	2,459	1,481	307	1,788	526	145	671
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.950%			30.050%		
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%		67.943%			32.057%		
G-ALL	6	Actual Therms Purchased		100.000%		69.370%			30.630%		
G-ALL	99	Not Allocated		0.000%		0.000%			0.000%		

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended December 31, 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	404X30 Communication Equipment	Utility 7	0	0	0	0
	TOTAL		0	0	0	0
7	404X31 Mainframe Software	Utility 7	390,789	281,540	75,602	33,647
8		Utility 8	3,639	0	2,510	1,129
9		Utility 9	809	639	170	0
	TOTAL		395,237	282,179	78,282	34,776
7	404X32 PC Software	Utility 7	134,797	97,113	26,078	11,606
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
	TOTAL		141,945	97,113	31,009	13,823
7	404X50 Leasehold Improvements	Utility 7	859	619	166	74
	TOTAL		859	619	166	74
	TOTAL		538,041	379,911	109,457	48,673

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 December 31, 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	530,816	382,421	102,692	45,703
8	Utility 8	11,289	0	7,787	3,502
9	Utility 9	58,841	46,487	12,354	0
9	Utility 9 - Washington	8,849	6,991	1,858	0
9	Utility 9 - Idaho	34,547	27,294	7,253	0
	Total	<u>644,342</u>	<u>463,193</u>	<u>131,944</u>	<u>49,205</u>
7	403X70 Utility 7	167	120	32	14
9	Utility 9	1,197	946	251	0
	Total	<u>1,364</u>	<u>1,066</u>	<u>283</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 December 31, 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
	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	479,713	0	0	0	0	0	0	0	0	479,713	0	479,713
7		Utility 7	4,130,297	0	0	2,975,631	2,975,631	0	0	799,047	799,047	0	355,619	355,619
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
		TOTAL ACCOUNT	6,383,259	371,881	447,332	3,206,555	4,025,768	575,994	91,800	854,365	1,522,159	479,713	355,619	835,332
	390XXX	Structures & Improvements												
99		Utility 0	2,965,662	509,781	1,345,794	1,110,087	2,965,662	0	0	0	0	0	0	0
99		Utility 1	939,117	0	0	0	0	939,117	0	0	939,117	0	0	0
99		Utility 2	3,493,275	0	0	0	0	0	0	0	0	3,493,275	0	3,493,275
7		Utility 7	37,377,713	0	0	26,928,400	26,928,400	0	0	7,231,092	7,231,092	0	3,218,221	3,218,221
9		Utility 9 - Wa	1,655,230	1,307,698	0	0	1,307,698	347,532	0	0	347,532	0	0	0
9		Utility 9 - Idaho	4,432,623	0	3,501,949	0	3,501,949	0	930,674	0	930,674	0	0	0
9		Utility 9 - Allocated	4,274,885	0	0	3,377,330	3,377,330	0	0	897,555	897,555	0	0	0
		TOTAL ACCOUNT	55,138,505	1,817,479	4,847,743	31,415,817	38,081,039	1,286,649	930,674	8,128,647	10,345,970	3,493,275	3,218,221	6,711,496
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,085,277	0	0	1,085,277	1,085,277	0	0	0	0	0	0	0
7		Utility 7	32,916,058	0	0	23,714,045	23,714,045	0	0	6,367,941	6,367,941	0	2,834,073	2,834,073
8		Utility 8	386,250	0	0	0	0	0	0	266,435	266,435	0	119,815	119,815
		TOTAL ACCOUNT	34,387,585	0	0	24,799,322	24,799,322	0	0	6,634,376	6,634,376	0	2,953,888	2,953,888
	392XXX	Transportation Equipment												
99		Utility 0	11,333,321	4,811,814	2,039,036	4,482,471	11,333,321	0	0	0	0	0	0	0
99		Utility 1	4,470,368	0	0	0	0	2,819,687	955,275	695,406	4,470,368	0	0	0
99		Utility 2	1,961,382	0	0	0	0	0	0	0	0	1,961,382	0	1,961,382
7		Utility 7	302,802	0	0	218,151	218,151	0	0	58,580	58,580	0	26,071	26,071
9		Utility 9 - Wa	912,621	721,007	0	0	721,007	191,614	0	0	191,614	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	788,020	0	0	622,567	622,567	0	0	165,453	165,453	0	0	0
		TOTAL ACCOUNT	20,318,288	5,532,821	2,473,379	5,323,189	13,329,389	3,011,301	1,070,706	919,439	5,001,446	1,961,382	26,071	1,987,453

COMMON GENERAL PLANT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-GL-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	360,170	10,739	14,745	334,686	360,170	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	142,187	112,333	0	0	112,333	29,854	0	0	29,854	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	859,705	0	0	679,201	679,201	0	0	180,504	180,504	0	0	0
	TOTAL ACCOUNT	1,716,620	123,072	183,071	1,013,887	1,320,030	114,125	44,734	180,504	339,363	57,227	0	57,227
	394000 Tools, Shop. & Garage Equipment												
99	Utility 0	3,453,665	1,287,102	432,867	1,733,696	3,453,665	0	0	0	0	0	0	0
99	Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99	Utility 2	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281
7	Utility 7	2,591,643	0	0	1,867,123	1,867,123	0	0	501,379	501,379	0	223,140	223,140
8	Utility 8	971,916	0	0	0	0	0	0	670,428	670,428	0	301,488	301,488
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	307,373	0	0	242,837	242,837	0	0	64,536	64,536	0	0	0
	TOTAL ACCOUNT	10,210,854	1,321,756	440,387	3,843,656	5,605,799	998,393	456,701	1,662,051	3,117,145	963,281	524,628	1,487,909
	395000 Laboratory Equipment												
99	Utility 0	1,467,561	214,701	144,113	1,108,747	1,467,561	0	0	0	0	0	0	0
99	Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99	Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7	Utility 7	355,663	0	0	256,234	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
	TOTAL ACCOUNT	2,740,067	230,147	149,044	1,593,990	1,973,181	107,901	35,161	316,851	459,913	273,708	33,266	306,974
	396XXX Power Operated Equipment												
99	Utility 0	24,581,069	12,101,626	6,601,700	5,877,743	24,581,069	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
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	518,194	0	409,394	0	409,394	0	108,800	0	108,800	0	0	0
9	Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	0
	TOTAL ACCOUNT	30,740,398	12,666,591	7,011,094	6,757,709	26,435,394	2,738,527	871,832	603,109	4,213,468	43,834	47,702	91,536

COMMON GENERAL PLANT For Month Ended December 31, 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	38,895,059	5,557,367	2,198,658	31,139,034	38,895,059	0	0	0	0	0	0	0
99		Utility 1	660,066	0	0	0	0	377,370	282,696	0	660,066	0	0	0
99		Utility 2	518,670	0	0	0	0	0	0	0	0	518,670	0	518,670
7		Utility 7	8,120,890	0	0	5,850,614	5,850,614	0	0	1,571,067	1,571,067	0	699,209	699,209
8		Utility 8	926,079	0	0	0	0	0	0	638,809	638,809	0	287,270	287,270
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	4,086,431	0	3,228,444	0	3,228,444	0	857,987	0	857,987	0	0	0
9		Utility 9 - Allocated	7,329,885	0	0	5,790,902	5,790,902	0	0	1,538,983	1,538,983	0	0	0
		TOTAL ACCOUNT	60,991,900	5,916,693	5,427,102	42,780,550	54,124,345	472,864	1,140,683	3,748,859	5,362,406	518,670	986,479	1,505,149
	398000	Miscellaneous Equipment												
99		Utility 0	8,848	0	2,299	6,549	8,848	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
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
		TOTAL ACCOUNT	509,850	1,831	4,735	364,136	370,702	486	648	96,006	97,140	0	42,008	42,008
		TOTAL GENERAL PLANT	223,137,326	27,982,271	20,983,887	121,098,811	170,064,969	9,306,240	4,642,939	23,144,207	37,093,386	7,791,090	8,187,882	15,978,972

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended December 31, 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	39,790,087	39,790,087	0	0
99	108X06	Utility 1 - Allocated	632,149	0	632,149	0
99	108X06	Utility 1 - Washington	2,493,990	0	2,493,990	0
99	108X06	Utility 1 - Idaho	848,660	0	848,660	0
99	108X06	Utility 2	2,139,453	0	0	2,139,453
7	108X06	Utility 7	11,635,705	8,382,827	2,251,043	1,001,834
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-347,706	-250,501	-67,267	-29,937
8	108X06	Utility 8	853,947	0	589,053	264,894
9	108X06	Utility 9	14,998,977	11,849,792	3,149,185	0
Total			73,045,262	59,772,205	9,896,813	3,376,244

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,845,643	5,845,643	0	0
99	108X07	Utility 1 - Allocated	186,593	0	186,593	0
99	108X07	Utility 1 - Washington	395,696	0	395,696	0
99	108X07	Utility 1 - Idaho	171,710	0	171,710	0
99	108X07	Utility 2	928,738	0	0	928,738
7	108X07	Utility 7	30,367	21,878	5,875	2,615
9	108X07	Utility 9	713,107	563,383	149,724	0
Total			8,271,854	6,430,904	909,598	931,353

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%
G-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 For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-IPL-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	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	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	153,314	153,314	0	0	40,744	40,744	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	747,066	0	0	747,066	747,066	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	23,431,516	0	0	16,881,001	16,881,001	0	0	4,533,061	4,533,061	0	2,017,454	2,017,454
8		Utility 8	218,340	0	0	0	0	0	0	150,611	150,611	0	67,729	67,729
		TOTAL ACCOUNT	24,443,362	0	0	17,628,067	17,628,067	0	0	4,683,672	4,683,672	46,440	2,085,183	2,131,623
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0
7		Utility 7	9,209,291	0	0	6,634,742	6,634,742	0	0	1,781,629	1,781,629	0	792,920	792,920
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400
		TOTAL ACCOUNT	10,627,131	0	0	7,447,091	7,447,091	0	0	2,201,720	2,201,720	0	978,320	978,320
		TOTAL	35,682,450	0	0	25,228,472	25,228,472	249,449	168,450	6,926,136	7,344,035	46,440	3,063,503	3,109,943

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

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended December 31, 2009 Average of Monthly Averages Basis			Report ID: C-AAM-1A			
Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X30, 111X31, 111X32)						
99		Utility 0	842,350	842,350	0	0
99		Utility 1	5,893	0	5,893	0
99		Utility 2 - Oregon	23,220	0	0	23,220
7		Utility 7	15,765,550	11,358,133	3,050,003	1,357,414
8		Utility 8	519,862	0	358,601	161,261
9		Utility 9	18,597	14,692	3,905	0
		Total	<u>17,175,472</u>	<u>12,215,175</u>	<u>3,418,402</u>	<u>1,541,895</u>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
7		Utility 7	101,822	73,357	19,698	8,767
9		Utility 9	8,332	6,583	1,749	0
		Total	<u>110,154</u>	<u>79,940</u>	<u>21,447</u>	<u>8,767</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%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE For Month Ended December 31, 2009 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	4,683,672	4,683,672	0	3,182,227	3,182,227	0	1,501,445	1,501,445
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,201,720	2,201,720	0	1,495,915	1,495,915	0	705,805	705,805
			0	6,885,392	6,885,392	0	4,678,142	4,678,142	0	2,207,250	2,207,250
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,418,402	3,418,402	0			0		
	404	Amortization Expense (404X30, X31, X32)		109,421	109,421	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,418,402	3,418,402	0	2,322,565	2,322,565	0	1,095,837	1,095,837
4	404	Amortization Expense (404X30, X31, X32)	0	109,421	109,421	0	74,344	74,344	0	35,077	35,077
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 December 31, 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	-12,902,911	-9,295,773	-2,496,197	-1,110,941
9	282900	Utility 9	-1,646,884	-1,301,104	-345,780	0
		Total	<u>-14,549,795</u>	<u>-10,596,877</u>	<u>-2,841,977</u>	<u>-1,110,941</u>

ALLOCATION RATIOS:

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