

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 5/4/2011

GAS RATE OF RETURN For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis			Report ID: G-ROR-12A		
Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	20,500,770	12,127,331	8,373,439
		Adjustments			
		Adjusted Gas Net Operating Income	20,500,770	12,127,331	8,373,439
G-APL		Gas Net Adjusted Rate Base	291,869,508	190,362,977	101,506,531
		RATE OF RETURN	7.024%	6.371%	8.249%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Twelve Months Ended March 31, 2011		G-ALL-12A				
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2010	100.000%	69.400%	30.600%
2		Number of Customers	3/31/2011	221,801	147,394	74,407
		Percent		100.000%	66.453%	33.547%
3	G-OPS	Direct Distribution Operating Expense		8,724,695	5,933,097	2,791,598
		Percent		100.000%	68.003%	31.997%
Jurisdictional Four Factor Allocator - Direct Method						
Allocation Rate Calculation - Updated 12/31/2010						
Direct O&M						
Amount: Accounts 798 - 894						
Amount: Accounts 901 - 935						
Total						
Percentage						
Direct Labor						
Amount: Accounts 798 - 894						
Amount: Accounts 901 - 935						
Total						
Percentage						
Total Number of Customers						
Percentage						
Total Direct Plant						
Percentage						
Total Four Factor Allocators						
Percent						
4				400.000%	274.072%	125.928%
				100.000%	68.518%	31.482%
Underground Storage & Dist Plant						
				System	Washington	Idaho
G-PLT		Underground Storage		28,460,913	19,751,874	8,709,039
G-PLT		Distribution		421,444,687	271,935,560	149,509,127
		Total Underground Storage/Dist Plant		449,905,600	291,687,434	158,218,166
5		Percent		100.000%	64.833%	35.167%
6	Input	Actual Therms Purchased	3/31/2011	269,880,697	187,774,863	82,105,834
		Percent		100.000%	69.577%	30.423%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North/Oregon 4-Factor	1/1/2011	Total	Electric	Gas North	Oregon Gas
	Direct O&M Accts 500 - 894		57,557,639	50,620,200	3,943,320	2,994,119
	Direct O&M Accts 901 - 935		57,769,575	39,717,113	14,983,974	3,068,488
	Direct O&M Accts 901 - 905 Utility 9 Only		1,276,412	787,265	489,147	XXXXXX
	Adjustments		0			
	Total		116,603,626	91,124,578	19,416,441	6,062,607
	Percentage		100.000%	78.149%	16.652%	5.199%
	Direct Labor Accts 500 - 894		51,313,884	40,856,300	7,149,723	3,307,861
	Direct Labor Accts 901 - 935		5,118,749	3,938,893	229,885	949,971
	Direct Labor Accts 901 - 905 Utility 9 Only		5,235,309	3,229,034	2,006,275	XXXXXX
	Total		61,667,942	48,024,227	9,385,883	4,257,832
	Percentage		100.000%	77.876%	15.220%	6.904%
	Number of Customers at 12/31/10		678,123	358,982	223,040	96,101
	Percentage		100.000%	52.937%	32.891%	14.172%
	Net Direct Plant		2,417,505,829	1,947,783,110	317,785,902	151,936,817
	Percentage		100.000%	80.570%	13.145%	6.285%
	Total Percentages		400.000%	289.532%	77.908%	32.560%
7	Average (CD AA)		100.000%	72.383%	19.477%	8.140%

Input	Gas North/Oregon 4-Factor	1/1/2011	Total	Electric	Gas North	Oregon Gas
	Direct O&M Accts 580 - 894		6,937,439	0	3,943,320	2,994,119
	Direct O&M Accts 901 - 935		18,052,462	0	14,983,974	3,068,488
	Direct O&M Accts 901 - 905 Utility 9 Only		489,147	0	489,147	XXXXXX
	Total		25,479,048	0	19,416,441	6,062,607
	Percentage		100.000%	0.000%	76.206%	23.794%
	Direct Labor Accts 580 - 894		10,457,584	0	7,149,723	3,307,861
	Direct Labor Accts 901 - 935		1,179,856	0	229,885	949,971
	Direct Labor Accts 901 - 905 Utility 9 Only		2,006,275	0	2,006,275	XXXXXX
	Total		13,643,715	0	9,385,883	4,257,832
	Percentage		100.000%	0.000%	68.793%	31.207%
	Number of Customers at 12/31/10		319,141	0	223,040	96,101
	Percentage		100.000%	0.000%	69.888%	30.112%
	Net Direct Plant		464,005,775	0	312,801,546	151,204,229
	Percentage		100.000%	0.000%	67.413%	32.587%
	Total Percentages		400.000%	0.000%	282.300%	117.700%
8	Average (GD AA)		100.000%	0.000%	70.575%	29.425%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	1/1/2011	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor					
Direct O&M Accts 580 - 894		54,563,520	50,620,200	3,943,320	0
Direct O&M Accts 901 - 935		54,701,087	39,717,113	14,983,974	0
Adjustments		0	0	0	0
Total		109,264,607	90,337,313	18,927,294	0
Percentage		100.000%	82.678%	17.322%	0.000%
Direct Labor Accts 580 - 894		48,006,023	40,856,300	7,149,723	0
Direct Labor Accts 901 - 935		4,168,778	3,938,893	229,885	0
Total		52,174,801	44,795,193	7,379,608	0
Percentage		100.000%	85.856%	14.144%	0.000%
Number of Customers at 12/31/10		582,022	358,982	223,040	0
Percentage		100.000%	61.678%	38.322%	0.000%
Net Direct Plant		2,248,388,907	1,935,587,361	312,801,546	0
Percentage		100.000%	86.088%	13.912%	0.000%
Total Percentages		400.000%	316.300%	83.700%	0.000%
Average (CD AN/ID/WA)		100.000%	79.075%	20.925%	0.000%

		System	Washington	Idaho
10	Actual Annual Throughput Percent	345,660,550	233,500,090	112,160,460
		100.000%	67.552%	32.448%
11	G-OPS Book Depreciation Percent	12,734,657	8,315,127	4,419,530
		100.000%	65.295%	34.705%
12	G-PLT Net Gas Plant Percent	333,475,681	216,770,911	116,704,770
		100.000%	65.004%	34.996%
13	G-PLT Net Gas General Plant Percent	30,173,553	20,439,709	9,733,844
		100.000%	67.740%	32.260%
14	G-SCM Net Allocated Schedule M Percent	-36,463,445	-23,786,260	-12,677,185
		100.000%	65.233%	34.767%
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)

	12/31/2010	Washington	Idaho
Input	Underground Storage (Actual, not Situs)	19,751,874	8,709,039
Input	Distribution	276,451,724	150,221,147
Input	General	3,723,680	2,752,562
Input	TOTAL	299,927,278	161,682,748

GAS OPERATING STATEMENT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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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	145,593,400	0	145,593,400	99,668,805	0	99,668,805	45,924,595	0	45,924,595
99	4812XX	Commercial - Firm & Interruptible	75,238,233	0	75,238,233	52,869,160	0	52,869,160	22,369,073	0	22,369,073
99	4813XX	Industrial-Firm	3,401,334	0	3,401,334	2,137,522	0	2,137,522	1,263,812	0	1,263,812
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	2,996,789	0	2,996,789	1,967,179	0	1,967,179	1,029,610	0	1,029,610
99	484000	Interdepartmental Revenue	319,897	0	319,897	284,478	0	284,478	35,419	0	35,419
TOTAL SALES TO ULTIMATE CUSTOMERS			227,549,653	0	227,549,653	156,927,144	0	156,927,144	70,622,509	0	70,622,509
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	147,160,702	0	147,160,702	101,233,917	0	101,233,917	45,926,785	0	45,926,785
99	488000	Miscellaneous Service Revenues	28,483	0	28,483	15,054	0	15,054	13,429	0	13,429
99	489300	Transportation For Others	3,819,398	0	3,819,398	3,372,065	0	3,372,065	447,333	0	447,333
99	493000	Rent from Gas Property	2,373	0	2,373	2,313	0	2,313	60	0	60
4	495000	Other Gas Revenues	9,050,573	83,893	9,134,466	6,257,648	57,482	6,315,130	2,792,925	26,411	2,819,336
TOTAL OTHER OPERATING REVENUES			160,061,529	83,893	160,145,422	110,880,997	57,482	110,938,479	49,180,532	26,411	49,206,943
TOTAL GAS REVENUES			387,611,182	83,893	387,695,075	267,808,141	57,482	267,865,623	119,803,041	26,411	119,829,452
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	276,722,140	1	276,722,141	191,069,030	1	191,069,031	85,653,110	0	85,653,110
6	808XXX	Net Natural Gas Storage Transactions	-1,925	0	-1,925	82,161	0	82,161	-84,086	0	-84,086
6	811000	Gas Used for Products Extraction	-1,139,118	0	-1,139,118	-788,534	0	-788,534	-350,584	0	-350,584
10	813000	Other Gas Expenses	0	1,180,034	1,180,034	0	797,137	797,137	0	382,897	382,897
99	813010	Gas Technology Institute (GTI) Expenses	76,635	0	76,635	54,719	0	54,719	21,916	0	21,916
TOTAL PRODUCTION EXPENSES			275,657,732	1,180,035	276,837,767	190,417,376	797,138	191,214,514	85,240,356	382,897	85,623,253
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	4,811	4,811	0	3,339	3,339	0	1,472	1,472
1	824000	Other Expenses	0	304,088	304,088	0	211,037	211,037	0	93,051	93,051
1	837000	Other Equipment	0	298,332	298,332	0	207,042	207,042	0	91,290	91,290
TOTAL UNDERGROUND STORAGE OP. EXP			0	607,231	607,231	0	421,418	421,418	0	185,813	185,813
G-ADP		Depreciation Expense	0	503,122	503,122	0	349,167	349,167	0	153,955	153,955
1	404X40	Amortization Expense	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	165,012	165,012	0	114,518	114,518	0	50,494	50,494
TOTAL UNDERGROUND STORAGE EXP			0	1,275,592	1,275,592	0	885,261	885,261	0	390,331	390,331

GAS OPERATING STATEMENT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-OPS-12A
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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	174,605	633,917	808,522	103,735	431,083	534,818	70,870	202,834	273,704
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,983,730	251,706	2,235,436	1,437,116	171,168	1,608,284	546,614	80,538	627,152
3	875000	Measuring & Reg Sta Exp-General	129,771	0	129,771	76,910	0	76,910	52,861	0	52,861
3	876000	Measuring & Reg Sta Exp-Industrial	29,343	0	29,343	6,001	0	6,001	23,342	0	23,342
3	877000	Measuring & Reg Sta Exp-City Gate	224,352	0	224,352	104,975	0	104,975	119,377	0	119,377
3	878000	Meter & House Regulator Expenses	874,354	0	874,354	682,600	0	682,600	191,754	0	191,754
3	879000	Customer Installation Expenses	1,349,834	80,782	1,430,616	776,738	54,934	831,672	573,096	25,848	598,944
3	880000	Other Expenses	853,998	744,984	1,598,982	600,264	506,611	1,106,875	253,734	238,373	492,107
3	881000	Rents	60	23,726	23,786	60	16,134	16,194	0	7,592	7,592
MAINTENANCE											
3	885000	Supervision & Engineering	120,860	75	120,935	42,492	51	42,543	78,368	24	78,392
3	887000	Mains	1,693,519	2,396	1,695,915	1,194,869	1,629	1,196,498	498,650	767	499,417
3	889000	Measuring & Reg Sta Exp-General	174,060	40	174,100	109,848	27	109,875	64,212	13	64,225
3	890000	Measuring & Reg Sta Exp-Industrial	71,576	23,036	94,612	47,776	15,665	63,441	23,800	7,371	31,171
3	891000	Measuring & Reg Sta Exp-City Gate	116,180	115	116,295	58,235	78	58,313	57,945	37	57,982
3	892000	Services	613,466	464,255	1,077,721	477,606	315,707	793,313	135,860	148,548	284,408
3	893000	Meters & House Regulators	313,775	566,299	880,074	212,890	385,100	597,990	100,885	181,199	282,084
3	894000	Other Equipment	1,212	209,725	210,937	982	142,619	143,601	230	67,106	67,336
TOTAL DISTRIBUTION OPERATING EXP			8,724,695	3,001,056	11,725,751	5,933,097	2,040,806	7,973,903	2,791,598	960,250	3,751,848
G-ADP		Depreciation	9,840,857	62,390	9,903,247	6,386,703	43,409	6,430,112	3,454,154	18,981	3,473,135
G-OTX		Taxes Other Than FIT	15,129,134	0	15,129,134	13,282,309	0	13,282,309	1,846,825	0	1,846,825
TOTAL DISTRIBUTION EXPENSES			33,694,686	3,063,446	36,758,132	25,602,109	2,084,215	27,686,324	8,092,577	979,231	9,071,808
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	370,835	370,835	0	246,431	246,431	0	124,404	124,404
2	902000	Meter Reading Expenses	1,570,858	64,648	1,635,506	1,365,056	42,961	1,408,017	205,802	21,687	227,489
G-903	903XXX	Customer Records & Collection Expenses	880,913	3,627,647	4,508,560	618,524	2,410,094	3,028,618	262,389	1,217,553	1,479,942
2	904000	Uncollectible Accounts	0	948,328	948,328	0	630,192	630,192	0	318,136	318,136
2	905000	Misc Customer Accounts	0	81,240	81,240	0	53,986	53,986	0	27,254	27,254
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,451,771	5,092,698	7,544,469	1,983,580	3,383,664	5,367,244	468,191	1,709,034	2,177,225
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	14,449,138	257,425	14,706,563	10,445,146	171,067	10,616,213	4,003,992	86,358	4,090,350
2	909000	Advertising	3,443	594,906	598,349	3,443	395,333	398,776	0	199,573	199,573
2	910000	Misc Customer Service & Info Exp	0	96,905	96,905	0	64,396	64,396	0	32,509	32,509
TOTAL CUSTOMER SERVICE & INFO EXP			14,452,581	949,236	15,401,817	10,448,589	630,796	11,079,385	4,003,992	318,440	4,322,432

GAS OPERATING STATEMENT		Report ID:
For Twelve Months Ended March 31, 2011		G-OPS-12A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	5,146	5,146	0	3,420	3,420	0	1,726	1,726
2	913000	Advertising	96	272	368	96	181	277	0	91	91
2	916000	Miscellaneous Sales Expenses	79,256	14,248	93,504	76,754	9,468	86,222	2,502	4,780	7,282
TOTAL SALES EXPENSES			79,352	19,666	99,018	76,850	13,069	89,919	2,502	6,597	9,099
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	54,403	6,778,377	6,832,780	34,962	4,644,408	4,679,370	19,441	2,133,969	2,153,410
4	921000	Office Supplies & Expenses	91	1,085,791	1,085,882	91	743,962	744,053	0	341,829	341,829
4	922000	Admin. Expenses Transferred - Credit	229	-29,670	-29,441	0	-20,329	-20,329	229	-9,341	-9,112
4	923000	Outside Services Employed	0	4,039,456	4,039,456	0	2,767,754	2,767,754	0	1,271,702	1,271,702
4	924000	Property Insurance Premium	0	297,385	297,385	0	203,762	203,762	0	93,623	93,623
4	925XXX	Injuries and Damages	0	1,154,942	1,154,942	0	791,343	791,343	0	363,599	363,599
4	926XXX	Employee Pensions and Benefits	55,610	230,314	285,924	55,610	157,807	213,417	0	72,507	72,507
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	756,934	286,290	1,043,224	498,733	196,160	694,893	258,201	90,130	348,331
4	930000	Miscellaneous General Expenses	58,415	857,594	916,009	45,482	587,606	633,088	12,933	269,988	282,921
4	931000	Rents	16,878	226,225	243,103	16,184	155,005	171,189	694	71,220	71,914
4	935000	Maintenance of General Plant	259,226	1,490,484	1,749,710	163,293	1,021,250	1,184,543	95,933	469,234	565,167
TOTAL ADMIN & GEN OPERATING EXP			1,201,786	16,417,188	17,618,974	814,355	11,248,728	12,063,083	387,431	5,168,460	5,555,891
G-ADP		Depreciation	946,843	1,381,445	2,328,288	589,309	946,539	1,535,848	357,534	434,906	792,440
4	404X30	Amortization - Intangible Distribution Plant	24,998	2,030	27,028	21,174	1,391	22,565	3,824	639	4,463
4	404X31	Amortization - Mainframe Software	0	1,234,585	1,234,585	0	845,913	845,913	0	388,672	388,672
4	404X32	Amortization - PC Software	0	171,457	171,457	0	117,479	117,479	0	53,978	53,978
4	404X50	Amortization - Leasehold Imp	0	2,007	2,007	0	1,375	1,375	0	632	632
99	407025	Jackson Prairie Deferral (per WA GRC)	0	0	0	0	0	0	0	0	0
99	407329	Decoupling Revenue Surcharge	539,067	0	539,067	539,067	0	539,067	0	0	0
99	407X28	Decoupling Revenue Amortization	-347,176	0	-347,176	-347,176	0	-347,176	0	0	0
99	407335	DSIT Amortization - ID	-370,764	0	-370,764	0	0	0	-370,764	0	-370,764
G-OTX		Taxes Other than FIT	0	36,686	36,686	0	25,137	25,137	0	11,549	11,549
TOTAL ADMIN & GENERAL EXPENSES			1,994,754	19,245,398	21,240,152	1,616,729	13,186,562	14,803,291	378,025	6,058,836	6,436,861
TOTAL EXPENSES BEFORE FIT			328,330,876	30,826,071	359,156,947	230,145,233	20,980,705	251,125,938	98,185,643	9,845,366	108,031,009
NET OPERATING INCOME BEFORE FIT											
					28,538,128				11,798,443		
G-FIT		FEDERAL INCOME TAX									
					-5,749,834				-1,073,154		
G-FIT		DEFERRED FEDERAL INCOME TAX									
					13,832,795				4,515,603		
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
					-45,603				-17,445		
GAS NET OPERATING INCOME			20,500,770			12,127,331			8,373,439		

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.453%	33.547%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.003%	31.997%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.577%	30.423%
G-ALL	10	Actual Annual Throughput	100.000%	67.552%	32.448%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 5/4/2011

ALLOCATION OF PURCHASED GAS COSTS For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-804-12A
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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	-23,739,562	0	-23,739,562	-16,481,272	0	-16,481,272	-7,258,290	0	-7,258,290
99	805120	Gas Expense - Rate Deferrals	8,777,149	0	8,777,149	5,704,682	0	5,704,682	3,072,467	0	3,072,467
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	235,943,976	0	235,943,976	163,014,804	0	163,014,804	72,929,172	0	72,929,172
1	804001	Pipeline Demand Costs	27,109,971	0	27,109,971	18,896,619	0	18,896,619	8,213,352	0	8,213,352
99	804010	Gas Costs - Fixed Hedge	791,454	0	791,454	544,952	0	544,952	246,502	0	246,502
99	804014	GTI Contributions	49,244	0	49,244	47,562	0	47,562	1,682	0	1,682
99	804017	Transaction Fees	105,383	0	105,383	72,931	0	72,931	32,452	0	32,452
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	1,377,579	0	1,377,579	941,838	0	941,838	435,741	0	435,741
6	804700	Gas Costs - Offsystem Bookout	10,507,596	5,575,417	16,083,013	7,286,440	3,879,208	11,165,648	3,221,156	1,696,209	4,917,365
6	804711	Gas Costs - Offsystem Bookout Offset	0	-6,022,396	-6,022,396	0	-4,190,202	-4,190,202	0	-1,832,194	-1,832,194
6	804730	Gas Costs - Intracompany LDC Gas	15,799,350	446,980	16,246,330	11,040,474	310,995	11,351,469	4,758,876	135,985	4,894,861
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			276,722,140	1	276,722,141	191,069,030	1	191,069,031	85,653,110	0	85,653,110

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	69.577%	30.423%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 5/4/2011

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-903-12A
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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	880,913	3,587,191	4,468,104	618,524	2,383,796	3,002,320	262,389	1,203,395	1,465,784
12	903920	Accts Rec Sold - Program Fees	0	39,705	39,705	0	25,810	25,810	0	13,895	13,895
12	903930	Accts Rec Sold - Maturity Yield Fees	0	751	751	0	488	488	0	263	263
Total Account 903			880,913	3,627,647	4,508,560	618,524	2,410,094	3,028,618	262,389	1,217,553	1,479,942

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.453%	33.547%
G-ALL	12	Net Gas Plant	100.000%	65.004%	34.996%

ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended March 31, 2011
 Average of Monthly Averages Basis

Report ID:
 G-908-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	119,306	257,425	376,731	77,210	171,067	248,277	42,096	86,358	128,454
99	908600	Customer Service & Info Expense	13,416,647	0	13,416,647	9,720,738	0	9,720,738	3,695,909	0	3,695,909
99	908610	Limited Income Tax Refund Program	217,326	0	217,326	217,326	0	217,326	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	523,959	0	523,959	359,116	0	359,116	164,843	0	164,843
99	908990	DSM Amortization	171,900	0	171,900	70,756	0	70,756	101,144	0	101,144
Total Account 908			14,449,138	257,425	14,706,563	10,445,146	171,067	10,616,213	4,003,992	86,358	4,090,350

ALLOCATION RATIOS:

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

100.000%

66.453%

33.547%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis		Report ID: G-FIT-12A				
Ref/Basis	Description	System	Washington	Idaho		
	Calculation of Taxable Operating Income:					
G-OPS	Operating Revenue	387,695,075	267,865,623	119,829,452		
G-OPS	Operating & Maintenance Expense	329,835,027	228,209,466	101,625,561		
G-OPS	Book Depreciation & Amortization	13,991,088	9,494,508	4,496,580		
G-OTX	Taxes Other than FIT	15,330,832	13,421,964	1,908,868		
	Net Operating Income Before FIT	28,538,128	16,739,685	11,798,443		
	Less: Interest Expense	9,389,933	6,040,217	3,349,716		
G-SCM	Add: Schedule M Additions	1,271,950	-214,477	1,486,427		
G-SCM	Less: Schedule M Deductions	36,848,243	23,846,934	13,001,309		
	Taxable Net Operating Income	-16,428,098	-13,361,943	-3,066,155		
	Percent	35%	35%	35%		
	Total Federal Income Tax	-5,749,834	-4,676,680	-1,073,154		
G-DTE	Deferred FIT	13,832,795	9,317,192	4,515,603		
99	411400 Amortized Investment Tax Credit	-45,603	-28,158	-17,445		
	Total FIT/Deferred FIT & ITC	8,037,358	4,612,354	3,425,004		
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	

GAS SCHEDULE M ITEMS For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-SCM-12A
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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)	10,812,698	3,357,263	14,169,961	6,997,186	2,305,431	9,302,617	3,815,512	1,051,832	4,867,344
12	997001	Contributions In Aid of Construction	0	387,161	387,161	0	251,670	251,670	0	135,491	135,491
2	997002	Injuries and Damages	0	-582,000	-582,000	0	-386,756	-386,756	0	-195,244	-195,244
12	997003	Salvage	0	43,180	43,180	0	28,069	28,069	0	15,111	15,111
4	997005	FAS106 Current Retiree Medical Accrual	0	33,448	33,448	0	22,918	22,918	0	10,530	10,530
6	997008	DSM Book Amortization	0	171,900	171,900	0	119,603	119,603	0	52,297	52,297
99	997010	Deferred Gas Credit and Refunds	-14,952,816	0	-14,952,816	-10,766,993	0	-10,766,993	-4,185,823	0	-4,185,823
4	997015	Airplane Lease Payments	0	93,438	93,438	0	64,022	64,022	0	29,416	29,416
12	997016	1992 Redemptions	0	-2,058,056	-2,058,056	0	-1,337,819	-1,337,819	0	-720,237	-720,237
4	997020	FAS87 Current Pension Accrual	0	-697,107	-697,107	0	-477,644	-477,644	0	-219,463	-219,463
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	181,598	0	181,598	181,598	0	181,598	0	0	0
12	997032	Interest Rate Swaps	0	129,436	129,436	0	84,139	84,139	0	45,297	45,297
99	997033	DSM Tariff Rider	4,636,916	0	4,636,916	2,898,381	0	2,898,381	1,738,535	0	1,738,535
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-2,119,565	-2,119,565	0	-1,470,978	-1,470,978	0	-648,587	-648,587
99	997065	Amortization of Unbilled Revenue Add-Ins	482,827	0	482,827	359,116	0	359,116	123,711	0	123,711
11	997080	Book Transportation Depreciation	0	953,513	953,513	0	622,596	622,596	0	330,917	330,917
4	997081	Deferred Compensation	0	202,231	202,231	0	138,565	138,565	0	63,666	63,666
4	997082	Meal Disallowances	0	84,400	84,400	0	57,829	57,829	0	26,571	26,571
4	997083	Paid Time Off	0	90,369	90,369	0	61,919	61,919	0	28,450	28,450
2	997084	Customer Uncollectibles	0	-34,445	-34,445	0	-22,890	-22,890	0	-11,555	-11,555
TOTAL SCHEDULE M ADDITIONS			1,216,784	55,166	1,271,950	-275,151	60,674	-214,477	1,491,935	-5,508	1,486,427
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	36,453,247	36,453,247	0	23,802,148	23,802,148	0	12,651,099	12,651,099
4	997062	Gain on Sale of Office Building	0	65,364	65,364	0	44,786	44,786	0	20,578	20,578
99	997073	DSIT Amortization - ID	329,632	0	329,632	0	0	0	329,632	0	329,632
TOTAL SCHEDULE M DEDUCTIONS			329,632	36,518,611	36,848,243	0	23,846,934	23,846,934	329,632	12,671,677	13,001,309

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.453%	33.547%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.003%	31.997%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.577%	30.423%
G-ALL	11	Book Depreciation	100.000%	65.295%	34.705%
G-ALL	12	Net Gas Plant	100.000%	65.004%	34.996%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-DTE-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	10,282,802	6,707,780	3,575,022
99	410100	Deferred Federal Income Tax Exp	3,582,765	2,646,244	936,521
		SUBTOTAL	13,865,567	9,354,024	4,511,543
14	411100	Deferred Federal Income Tax Expense - Allocated	136,218	88,859	47,359
99	411100	Deferred Federal Income Tax Exp	-168,990	-125,691	-43,299
		SUBTOTAL	-32,772	-36,832	4,060
		Total Deferred Federal Income Tax Expense	13,832,795	9,317,192	4,515,603

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	65.233%	34.767%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		5.930%	6.600%
	Total Cost of Debt		3.173%	3.300%
	Total Weighted Cost		3.173%	3.300%
G-APL	Net Rate Base	291,869,508	190,362,977	101,506,531
	Interest Deduction for FIT Calculation	9,389,933	6,040,217	3,349,716
1	From last WA GRC (UG-100468)			
2	From ID GRC (AVU-G-09-1) - Cap Structure Non-specific in AVU-G-10-01			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-OTX-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408170	R&P Property Tax	0	165,012	165,012	0	114,518	114,518	0	50,494	50,494
		DISTRIBUTION									
99	408110	State Excise Tax	5,944,041	0	5,944,041	5,944,041	0	5,944,041	0	0	0
99	408120	Municipal Occupation & License Tax	6,880,536	0	6,880,536	5,641,485	0	5,641,485	1,239,051	0	1,239,051
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	2,451,877	0	2,451,877	1,696,783	0	1,696,783	755,094	0	755,094
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-147,320	0	-147,320	0	0	0	-147,320	0	-147,320
		TOTAL	15,129,134	0	15,129,134	13,282,309	0	13,282,309	1,846,825	0	1,846,825
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	36,686	36,686	0	25,137	25,137	0	11,549	11,549
		TOTAL TAXES OTHER THAN FIT	15,129,134	201,698	15,330,832	13,282,309	139,655	13,421,964	1,846,825	62,043	1,908,868
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2010	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	28,460,913		165,012	19,751,874	6.586%	121,240	8,709,039	5.386%	43,772
G-ALL		Distribution	426,672,871		2,451,877	276,451,724	92.173%	1,696,783	150,221,147	92.911%	755,094
G-ALL		General	6,476,242		36,686	3,723,680	1.241%	22,845	2,752,562	1.703%	13,841
		TOTAL	461,610,026		2,653,575	299,927,278	100.000%	1,840,868	161,682,748	100.000%	812,707

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%

GAS UTILITY PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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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)	1,052,149	40,607	1,092,756	883,699	27,823	911,522	168,450	12,784	181,234
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	6,158,906	6,158,906	0	4,219,959	4,219,959	0	1,938,947	1,938,947
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	1,617,251	1,617,251	0	1,108,108	1,108,108	0	509,143	509,143
TOTAL INTANGIBLE PLANT--SOFTWARE			1,052,149	7,816,764	8,868,913	883,699	5,355,890	6,239,589	168,450	2,460,874	2,629,324
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
1	351XXX	Structures & Improvements	0	1,293,870	1,293,870	0	897,946	897,946	0	395,924	395,924
1	352XXX	Wells	0	12,368,965	12,368,965	0	8,584,062	8,584,062	0	3,784,903	3,784,903
1	353000	Lines	0	1,050,970	1,050,970	0	729,373	729,373	0	321,597	321,597
1	354000	Compressor Station Equipment	0	11,235,607	11,235,607	0	7,797,511	7,797,511	0	3,438,096	3,438,096
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,606	120,606	0	53,178	53,178
1	356000	Purification Equipment	0	407,617	407,617	0	282,886	282,886	0	124,731	124,731
1	357000	Other Equipment	0	1,457,325	1,457,325	0	1,011,384	1,011,384	0	445,941	445,941
TOTAL UNDERGROUND STORAGE PLANT			0	28,460,913	28,460,913	0	19,751,874	19,751,874	0	8,709,039	8,709,039
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	659,530	22,254	681,784	450,049	15,484	465,533	209,481	6,770	216,251
6	376000	Mains	210,260,560	2,512,521	212,773,081	134,053,411	1,748,137	135,801,548	76,207,149	764,384	76,971,533
6	378000	Measuring & Reg Station Equip-General	4,779,751	57,440	4,837,191	2,942,839	39,965	2,982,804	1,836,912	17,475	1,854,387
6	379000	Measuring & Reg Station Equip-City Gate	5,821,328	60,967	5,882,295	1,676,587	42,419	1,719,006	4,144,741	18,548	4,163,289
6	380000	Services	136,227,826	0	136,227,826	90,013,188	0	90,013,188	46,214,638	0	46,214,638
6	381000	Meters	58,183,565	0	58,183,565	38,781,373	0	38,781,373	19,402,192	0	19,402,192
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	2,709,742	0	2,709,742	2,110,710	0	2,110,710	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			418,791,505	2,653,182	421,444,687	270,089,555	1,846,005	271,935,560	148,701,950	807,177	149,509,127
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,149	854,802	1,521,951	575,660	585,693	1,161,353	91,489	269,109	360,598
4	390XXX	Structures & Improvements	2,382,970	9,590,984	11,973,954	1,439,700	6,571,550	8,011,250	943,270	3,019,434	3,962,704
4	391XXX	Office Furniture & Equipment	0	7,382,864	7,382,864	0	5,058,591	5,058,591	0	2,324,273	2,324,273
4	392XXX	Transportation Equipment	5,054,614	1,301,168	6,355,782	3,730,855	891,534	4,622,389	1,323,759	409,634	1,733,393
4	393000	Stores Equipment	157,739	228,094	385,833	115,125	156,285	271,410	42,614	71,809	114,423
4	394000	Tools, Shop & Garage Equipment	1,470,115	2,046,358	3,516,473	1,015,744	1,402,124	2,417,868	454,371	644,234	1,098,605
4	395000	Laboratory Equipment	124,936	299,513	424,449	94,229	205,220	299,449	30,707	94,293	125,000
4	396XXX	Power Operated Equipment	3,896,198	651,385	4,547,583	2,945,466	446,316	3,391,782	950,732	205,069	1,155,801

GAS UTILITY PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,713,986	3,986,156	5,700,142	549,408	2,731,234	3,280,642	1,164,578	1,254,922	2,419,500
4	398000	Miscellaneous Equipment	611	87,061	87,672	262	59,652	59,914	349	27,409	27,758
		TOTAL GENERAL PLANT	15,468,318	26,428,385	41,896,703	10,466,449	18,108,199	28,574,648	5,001,869	8,320,186	13,322,055
		TOTAL PLANT IN SERVICE	435,311,972	65,359,244	500,671,216	281,439,703	45,061,968	326,501,671	153,872,269	20,297,276	174,169,545
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,520,574	11,520,574	0	7,995,278	7,995,278	0	3,525,296	3,525,296
G-ADP	1119.X5	Distribution	139,135,483	882,111	140,017,594	90,298,747	613,746	90,912,493	48,836,736	268,365	49,105,101
G-ADP	1119.X6	General Plant - Non-Transportation	5,397,206	5,286,413	10,683,619	3,776,757	3,622,144	7,398,901	1,620,449	1,664,269	3,284,718
G-ADP	1119.X7	General Plant - Transportation	962,426	77,105	1,039,531	683,207	52,831	736,038	279,219	24,274	303,493
		TOTAL ACCUMULATED DEPRECIATION	145,495,115	17,766,203	163,261,318	94,758,711	12,283,999	107,042,710	50,736,404	5,482,204	56,218,608
		ACCUMULATED AMORTIZATION									
4	111X30	Intangible Plant - Communication Equipment (C-AAM)	82,762	5,499	88,261	48,523	3,768	52,291	34,239	1,731	35,970
4	111X31	Intangible Plant - Mainframe Software (C-AAM)	0	2,499,816	2,499,816	0	1,712,824	1,712,824	0	786,992	786,992
4	111X32	Intangible Plant - PC Software (C-AAM)	0	1,320,164	1,320,164	0	904,550	904,550	0	415,614	415,614
4	111X50	Leasehold Improvements (C-AAM)	1,863	24,113	25,976	1,863	16,522	18,385	0	7,591	7,591
4	111X60	Leasehold Improvements (C-AAM)	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	84,625	3,849,592	3,934,217	50,386	2,637,664	2,688,050	34,239	1,211,928	1,246,167
		NET GAS UTILITY PLANT	289,732,232	43,743,449	333,475,681	186,630,606	30,140,305	216,770,911	103,101,626	13,603,144	116,704,770

ALLOCATION RATIOS:

Account	Ref/Basis	Description	100.000%	69.400%	30.600%
G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.577%	30.423%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-APL-12A
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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	289,732,232	43,743,449	333,475,681	186,630,606	30,140,305	216,770,911	103,101,626	13,603,144	116,704,770
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,600,197	-3,600,197	0	-2,340,272	-2,340,272	0	-1,259,925	-1,259,925
12	282900	Deferred F.I.T. - Plant In Service	0	-52,876,199	-52,876,199	0	-34,371,644	-34,371,644	0	-18,504,555	-18,504,555
12	190180	FAS 109 ITC	0	156,052	156,052	0	101,440	101,440	0	54,612	54,612
12	283850	Gas portion of Bond Redemptions	0	-928,522	-928,522	0	-603,576	-603,576	0	-324,946	-324,946
4	190850	Gain on Sale of General Office Bldg--GAS	0	28,616	28,616	0	19,607	19,607	0	9,009	9,009
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-57,220,250	-57,220,250	0	-37,194,445	-37,194,445	0	-20,025,805	-20,025,805
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	2,202,630	2,202,630	0	1,528,625	1,528,625	0	674,005	674,005
1	164100	Gas Inventory--Jackson Prairie	0	13,407,628	13,407,628	0	9,304,894	9,304,894	0	4,102,734	4,102,734
99	186710	DSM Programs	85,524	0	85,524	8,975	0	8,975	76,549	0	76,549
4	253850	Gain on Sale of General Office Building	0	-81,705	-81,705	0	-55,983	-55,983	0	-25,722	-25,722
		TOTAL OTHER ADJUSTMENTS	85,524	15,528,553	15,614,077	8,975	10,777,536	10,786,511	76,549	4,751,017	4,827,566
		NET RATE BASE	289,817,756	2,051,752	291,869,508	186,639,581	3,723,396	190,362,977	103,178,175	-1,671,644	101,506,531

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	12	Net Gas Plant	100.000%	65.004%	34.996%
G-ALL	13	Net Gas General Plant	100.000%	67.740%	32.260%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE PLANT:									
G-PLT		Plant in Service	0	28,460,913	28,460,913	0	19,751,874	19,751,874	0	8,709,039	8,709,039
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
		Depreciable Underground Storage Plant	0	27,988,138	27,988,138	0	19,423,768	19,423,768	0	8,564,370	8,564,370
		Percentage		100.000%	100.000%		0.000%			0.000%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,520,574	11,520,574	0			0		
	403X80	Depreciation Expense - JP		503,122	503,122	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,520,574	11,520,574	0	7,995,278	7,995,278	0	3,525,296	3,525,296
1	403X80	Depreciation Expense - JP	0	503,122	503,122	0	349,167	349,167	0	153,955	153,955
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	418,791,505	2,653,182	421,444,687	270,089,555	1,846,005	271,935,560	148,701,950	807,177	149,509,127
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	418,706,535	2,653,182	421,359,717	270,029,255	1,846,005	271,875,260	148,677,280	807,177	149,484,457
		Percentage		0.630%	100.000%		64.491%			34.879%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		882,111	140,017,594	90,298,747			48,836,736		
	403X50	Depreciation Expense		62,390	9,903,247	6,386,703			3,454,154		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	139,135,483	882,111	140,017,594	90,298,747	613,746	90,912,493	48,836,736	268,365	49,105,101
6	403X50	Depreciation Expense	9,840,857	62,390	9,903,247	6,386,703	43,409	6,430,112	3,454,154	18,981	3,473,135
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	15,468,318	26,428,385	41,896,703	10,466,449	18,108,199	28,574,648	5,001,869	8,320,186	13,322,055
G-PLT	389XXX	Less: Land and Land Rights	667,149	854,802	1,521,951	575,660	585,693	1,161,353	91,489	269,109	360,598
G-PLT	392XXX	Less: Transportation	5,054,614	1,301,168	6,355,782	3,730,855	891,534	4,622,389	1,323,759	409,634	1,733,393
		Depreciable Non-Transport Genl Plant	9,746,555	24,272,415	34,018,970	6,159,934	16,630,972	22,790,906	3,586,621	7,641,443	11,228,064
		Percentage		71.350%	100.000%		18.107%			10.543%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accum Depr--Gas General Plant		5,286,413	7,409,128	1,341,571			781,144		
	108X06	Accum Depr--Gas General Plant - Direct	3,274,491		3,274,491	2,435,186			839,305		
	403X60	Depreciation Expense	552,035	1,374,787	1,926,822	348,890			203,145		
	403X60	Washington Depreciation Expense (C-DEP)			20,642	20,642					
	403X60	Idaho Depreciation Expense (C-DEP)			86,347				86,347		
	403X60	Depreciation Expense (Direct)	261,954		261,954	200,686			61,268		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,397,206	5,286,413	10,683,619	3,776,757	3,622,144	7,398,901	1,620,449	1,664,269	3,284,718
4	403X60	Depreciation Expense	920,978	1,374,787	2,295,765	570,218	941,977	1,512,195	350,760	432,810	783,570
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	5,054,614	1,301,168	6,355,782	3,730,855	891,534	4,622,389	1,323,759	409,634	1,733,393
		Percentage		20.472%	100.000%	58.700%			20.828%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		77,105	376,637	221,086			78,446		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	662,894		662,894	462,121			200,773		
	403X70	Depreciation Expense		6,658	32,523	19,091			6,774		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	962,426	77,105	1,039,531	683,207	52,831	736,038	279,219	24,274	303,493
4	403X70	Depreciation Expense	25,865	6,658	32,523	19,091	4,562	23,653	6,774	2,096	8,870
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.400%			30.600%	
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			68.518%			31.482%	
G-ALL	6	Actual Therms Purchased		100.000%			69.577%			30.423%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas	
99	404X30	Intangible Distribution Plant	Utility 0	95,247	95,247	0	0
99			Utility 1	0	0	0	0
7			Utility 7	0	0	0	0
9			Utility 9	9,703	7,673	2,030	0
		TOTAL		<u>104,950</u>	<u>102,920</u>	<u>2,030</u>	<u>0</u>
99	404X31	Mainframe Software	Utility 0	157,365	157,365	0	0
99			Utility 1	0	0	0	0
7			Utility 7	5,667,010	4,101,952	1,103,764	461,295
8			Utility 8	185,365	0	130,821	54,544
9			Utility 9	0	0	0	0
		TOTAL		<u>6,009,740</u>	<u>4,259,317</u>	<u>1,234,585</u>	<u>515,839</u>
99	404X32	PC Software	Utility 0	67,244	67,244	0	0
99			Utility 1	3,867	0	3,867	0
7			Utility 7	634,906	459,564	123,661	51,681
8			Utility 8	62,244	0	43,929	18,315
9			Utility 9	0	0	0	0
		TOTAL		<u>768,261</u>	<u>526,808</u>	<u>171,457</u>	<u>69,996</u>
99	404X50	Leasehold Improvements	Utility 0	0	0	0	0
99			Utility 1	0	0	0	0
7			Utility 7	10,303	7,458	2,007	839
		TOTAL		<u>10,303</u>	<u>7,458</u>	<u>2,007</u>	<u>839</u>
		TOTAL		<u>6,893,254</u>	<u>4,896,503</u>	<u>1,410,079</u>	<u>586,674</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	8,676,081	6,280,008	1,689,840	706,233
8	Utility 8	142,434	0	100,523	41,911
9	Utility 9	518,677	410,144	108,533	0
9	Utility 9 - Washington	98,648	78,006	20,642	0
9	Utility 9 - Idaho	412,648	326,301	86,347	0
	Total	<u>9,848,488</u>	<u>7,094,459</u>	<u>2,005,885</u>	<u>748,144</u>
7	403X70 Utility 7	6,896	4,992	1,343	561
9	Utility 9	15,737	12,444	3,293	0
	Total	<u>22,633</u>	<u>17,436</u>	<u>4,636</u>	<u>561</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%

COMMON GENERAL PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis		Report ID: C-GPL-12A	***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****			
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7		Utility 7	4,082,532	0	0	2,955,059	2,955,059	0	0	795,155	795,155	0	332,318	332,318
9		Utility 9 - Wa	470,711	372,215	0	0	372,215	98,496	0	0	98,496	0	0	0
9		Utility 9 - Idaho	437,225	0	345,736	0	345,736	0	91,489	0	91,489	0	0	0
9		Utility 9 - Allocated	285,051	0	0	225,404	225,404	0	0	59,647	59,647	0	0	0
		TOTAL ACCOUNT	6,349,439	372,215	447,643	3,203,237	4,023,095	575,660	91,489	854,802	1,521,951	472,075	332,318	804,393
	390XXX	Structures & Improvements												
99		Utility 0	3,545,610	501,761	1,419,903	1,623,946	3,545,610	0	0	0	0	0	0	0
99		Utility 1	1,049,881	0	0	0	0	1,049,881	0	0	1,049,881	0	0	0
99		Utility 2	3,400,438	0	0	0	0	0	0	0	0	3,400,438	0	3,400,438
7		Utility 7	43,969,079	0	0	31,826,138	31,826,138	0	0	8,563,858	8,563,858	0	3,579,083	3,579,083
9		Utility 9 - Wa	1,862,933	1,473,114	0	0	1,473,114	389,819	0	0	389,819	0	0	0
9		Utility 9 - Idaho	4,507,860	0	3,564,590	0	3,564,590	0	943,270	0	943,270	0	0	0
9		Utility 9 - Allocated	4,908,605	0	0	3,881,479	3,881,479	0	0	1,027,126	1,027,126	0	0	0
		TOTAL ACCOUNT	63,244,406	1,974,875	4,984,493	37,331,563	44,290,931	1,439,700	943,270	9,590,984	11,973,954	3,400,438	3,579,083	6,979,521
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,774,459	41,222	0	1,733,237	1,774,459	0	0	0	0	0	0	0
7		Utility 7	36,486,891	0	0	26,410,306	26,410,306	0	0	7,106,552	7,106,552	0	2,970,033	2,970,033
8		Utility 8	391,516	0	0	0	0	0	0	276,312	276,312	0	115,204	115,204
		TOTAL ACCOUNT	38,652,866	41,222	0	28,143,543	28,184,765	0	0	7,382,864	7,382,864	0	3,085,237	3,085,237
	392XXX	Transportation Equipment												
99		Utility 0	15,142,509	7,153,450	2,633,310	5,355,749	15,142,509	0	0	0	0	0	0	0
99		Utility 1	5,605,822	0	0	0	0	3,457,190	1,165,344	983,288	5,605,822	0	0	0
99		Utility 2	2,181,446	0	0	0	0	0	0	0	0	2,181,446	0	2,181,446
7		Utility 7	504,122	0	0	364,899	364,899	0	0	98,188	98,188	0	41,036	41,036
9		Utility 9 - Wa	1,307,839	1,034,174	0	0	1,034,174	273,665	0	0	273,665	0	0	0
9		Utility 9 - Idaho	757,062	0	598,647	0	598,647	0	158,415	0	158,415	0	0	0
9		Utility 9 - Allocated	1,049,902	0	0	830,210	830,210	0	0	219,692	219,692	0	0	0
		TOTAL ACCOUNT	26,548,702	8,187,624	3,231,957	6,550,858	17,970,439	3,730,855	1,323,759	1,301,168	6,355,782	2,181,446	41,036	2,222,482

COMMON GENERAL PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis		Report ID: C-GPL-12A	***** 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	394,404	10,739	14,745	368,920	394,404	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	147,452	116,598	0	0	116,598	30,854	0	0	30,854	0	0	0
9		Utility 9 - Idaho	203,651	0	161,037	0	161,037	0	42,614	0	42,614	0	0	0
9		Utility 9 - Allocated	1,090,056	0	0	861,962	861,962	0	0	228,094	228,094	0	0	0
		TOTAL ACCOUNT	1,977,061	127,337	175,782	1,230,882	1,534,001	115,125	42,614	228,094	385,833	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,374,584	1,253,973	417,805	1,702,806	3,374,584	0	0	0	0	0	0	0
99		Utility 1	1,882,663	0	0	0	0	1,006,965	452,398	423,300	1,882,663	0	0	0
99		Utility 2	932,230	0	0	0	0	0	0	0	0	932,230	0	932,230
7		Utility 7	4,139,149	0	0	2,996,040	2,996,040	0	0	806,182	806,182	0	336,927	336,927
8		Utility 8	1,069,752	0	0	0	0	0	0	754,977	754,977	0	314,775	314,775
9		Utility 9 - Wa	41,953	33,174	0	0	33,174	8,779	0	0	8,779	0	0	0
9		Utility 9 - Idaho	9,427	0	7,454	0	7,454	0	1,973	0	1,973	0	0	0
9		Utility 9 - Allocated	295,814	0	0	233,915	233,915	0	0	61,899	61,899	0	0	0
		TOTAL ACCOUNT	11,745,572	1,287,147	425,259	4,932,761	6,645,167	1,015,744	454,371	2,046,358	3,516,473	932,230	651,702	1,583,932
	395000	Laboratory Equipment												
99		Utility 0	1,302,324	205,404	123,747	973,173	1,302,324	0	0	0	0	0	0	0
99		Utility 1	278,976	0	0	0	0	90,786	29,608	158,582	278,976	0	0	0
99		Utility 2	253,911	0	0	0	0	0	0	0	0	253,911	0	253,911
7		Utility 7	355,663	0	0	257,440	257,440	0	0	69,272	69,272	0	28,951	28,951
8		Utility 8	29,109	0	0	0	0	0	0	20,544	20,544	0	8,565	8,565
9		Utility 9 - Wa	16,453	13,010	0	0	13,010	3,443	0	0	3,443	0	0	0
9		Utility 9 - Idaho	5,252	0	4,153	0	4,153	0	1,099	0	1,099	0	0	0
9		Utility 9 - Allocated	244,279	0	0	193,164	193,164	0	0	51,115	51,115	0	0	0
		TOTAL ACCOUNT	2,485,967	218,414	127,900	1,423,777	1,770,091	94,229	30,707	299,513	424,449	253,911	37,516	291,427
	396XXX	Power Operated Equipment												
99		Utility 0	32,198,187	15,037,607	7,919,403	9,241,177	32,198,187	0	0	0	0	0	0	0
99		Utility 1	4,056,057	0	0	0	0	2,800,086	842,300	413,671	4,056,057	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	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099
9		Utility 9 - Wa	694,766	549,386	0	0	549,386	145,380	0	0	145,380	0	0	0
9		Utility 9 - Idaho	518,194	0	409,762	0	409,762	0	108,432	0	108,432	0	0	0
9		Utility 9 - Allocated	620,332	0	0	490,528	490,528	0	0	129,804	129,804	0	0	0
		TOTAL ACCOUNT	38,685,406	15,586,993	8,329,165	10,132,733	34,048,891	2,945,466	950,732	651,385	4,547,583	43,834	45,099	88,933

COMMON GENERAL PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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	40,575,569	5,600,365	2,241,788	32,733,416	40,575,569	0	0	0	0	0	0	0
99		Utility 1	770,361	0	0	0	0	452,241	318,120	0	770,361	0	0	0
99		Utility 2	613,102	0	0	0	0	0	0	0	0	613,102	0	613,102
7		Utility 7	9,306,162	0	0	6,736,079	6,736,079	0	0	1,812,561	1,812,561	0	757,522	757,522
8		Utility 8	926,079	0	0	0	0	0	0	653,580	653,580	0	272,499	272,499
9		Utility 9 - Wa	464,359	367,192	0	0	367,192	97,167	0	0	97,167	0	0	0
9		Utility 9 - Idaho	4,045,199	0	3,198,741	0	3,198,741	0	846,458	0	846,458	0	0	0
9		Utility 9 - Allocated	7,264,110	0	0	5,744,095	5,744,095	0	0	1,520,015	1,520,015	0	0	0
		TOTAL ACCOUNT	63,964,941	5,967,557	5,440,529	45,213,590	56,621,676	549,408	1,164,578	3,986,156	5,700,142	613,102	1,030,021	1,643,123
	398000	Miscellaneous Equipment												
99		Utility 0	8,826	0	2,299	6,527	8,826	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	1,282	0	0	0	0	0	0	0	0	1,282	0	1,282
7		Utility 7	440,060	0	0	318,529	318,529	0	0	85,710	85,710	0	35,821	35,821
9		Utility 9 - Wa	1,252	990	0	0	990	262	0	0	262	0	0	0
9		Utility 9 - Idaho	1,666	0	1,317	0	1,317	0	349	0	349	0	0	0
9		Utility 9 - Allocated	6,458	0	0	5,107	5,107	0	0	1,351	1,351	0	0	0
		TOTAL ACCOUNT	459,544	990	3,616	330,163	334,769	262	349	87,061	87,672	1,282	35,821	37,103
		TOTAL GENERAL PLANT	254,113,904	33,764,374	23,166,344	138,493,107	195,423,825	10,466,449	5,001,869	26,428,385	41,896,703	7,955,545	8,837,833	16,793,378

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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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	39,852,559	39,852,559	0	0
99	108X06	Utility 1 - Allocated	624,391	0	624,391	0
99	108X06	Utility 1 - Washington	2,435,186	0	2,435,186	0
99	108X06	Utility 1 - Idaho	839,305	0	839,305	0
99	108X06	Utility 2	2,343,045	0	0	2,343,045
7	108X06	Utility 7	14,795,676	10,709,554	2,881,754	1,204,368
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-350,780	-253,905	-68,321	-28,553
8	108X06	Utility 8	964,402	0	680,627	283,775
9	108X06	Utility 9	15,726,053	12,435,376	3,290,677	0
		Total	77,229,837	62,743,584	10,683,619	3,802,635
		Accum Deprec - General Plant, Transportation				
99	108X07	Utility 0	5,654,224	5,654,224	0	0
99	108X07	Utility 1 - Allocated	219,783	0	219,783	0
99	108X07	Utility 1 - Washington	462,121	0	462,121	0
99	108X07	Utility 1 - Idaho	200,773	0	200,773	0
99	108X07	Utility 2	1,029,360	0	0	1,029,360
7	108X07	Utility 7	13,495	9,768	2,628	1,098
9	108X07	Utility 9	737,042	582,816	154,226	0
		Total	8,316,798	6,246,808	1,039,531	1,030,458

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT--SOFTWARE For Twelve Months Ended March 31, 2011 Average of Monthly Average Basis	Report ID: C-IPL-12A
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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 Gas Plant												
99		Utility 0	2,229,574	0	0	2,229,574	2,229,574	0	0	0	0	0	0	0
99		Utility 1	1,052,149	0	0	0	0	883,699	168,450	0	1,052,149	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	153,451	153,451	0	0	40,607	40,607	0	0	0
		TOTAL ACCOUNT	3,475,781	0	0	2,383,025	2,383,025	883,699	168,450	40,607	1,092,756	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	863,677	77,456	0	786,221	863,677	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	28,263,080	0	0	20,457,665	20,457,665	0	0	5,504,800	5,504,800	0	2,300,615	2,300,615
8		Utility 8	926,824	0	0	0	0	0	0	654,106	654,106	0	272,718	272,718
		TOTAL ACCOUNT	30,100,021	77,456	0	21,243,886	21,321,342	0	0	6,158,906	6,158,906	46,440	2,573,333	2,619,773
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	541,998	0	0	541,998	541,998	0	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		Utility 2	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
7		Utility 7	6,831,039	0	0	4,944,511	4,944,511	0	0	1,330,481	1,330,481	0	556,047	556,047
8		Utility 8	378,934	0	0	0	0	0	0	267,433	267,433	0	111,501	111,501
		TOTAL ACCOUNT	7,772,539	0	0	5,486,509	5,486,509	0	0	1,617,251	1,617,251	1,231	667,548	668,779
	TOTAL		41,348,341	77,456	0	29,113,420	29,190,876	883,699	168,450	7,816,764	8,868,913	47,671	3,240,881	3,288,552

ALLOCATION RATIOS:

OR-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
OR-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
OR-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
OR-ALL	99	Not Allocated				

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort - Hydro Licensing Costs 111X20						
99		Utility 0	4,407,830	4,407,830	0	0
		Total	<u>4,407,830</u>	<u>4,407,830</u>	<u>0</u>	<u>0</u>
Accum Amort - Limited Term Plant 111X30						
99		Utility 0	642,256	642,256	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	31,203	0	0	31,203
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	26,279	20,780	5,499	0
		Total	<u>699,738</u>	<u>663,036</u>	<u>5,499</u>	<u>31,203</u>
Accum Amort - Mainframe Software 111X31						
99		Utility 0	345,594	345,594	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	30,573	0	0	30,573
7		Utility 7	12,458,462	9,017,809	2,426,535	1,014,119
8		Utility 8	103,834	0	73,281	30,553
9		Utility 9	0	0	0	0
		Total	<u>12,938,463</u>	<u>9,363,403</u>	<u>2,499,816</u>	<u>1,075,245</u>
Accum Amort - PC Software 111X32						
99		Utility 0	427,366	427,366	0	0
99		Utility 1	8,792	0	8,792	0
99		Utility 2 - Oregon	177	0	0	177
7		Utility 7	5,442,141	3,939,185	1,059,966	442,990
8		Utility 8	356,226	0	251,406	104,820
9		Utility 9	0	0	0	0
		Total	<u>6,234,702</u>	<u>4,366,551</u>	<u>1,320,164</u>	<u>547,987</u>

Accum Amort--Leasehold Improvements - 111X50					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	38,809	0	0	38,809
7	Utility 7	109,978	79,605	21,420	8,952
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,176	2,693	0
Total		<u>161,656</u>	<u>89,781</u>	<u>24,113</u>	<u>47,761</u>

Accum Amort--Leasehold Improvements - 111X60					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	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>

Accum Amort--Leasehold Improvements 111X70					
99	Utility 0	-58,620	-58,620	0	0
Total		<u>-58,620</u>	<u>-58,620</u>	<u>0</u>	<u>0</u>

TOTAL Accumulated Amortization	24,383,769	18,831,981	3,849,592	1,702,196
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ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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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	-16,612,676	-12,024,753	-3,235,651	-1,352,272
9	282900	Utility 9	-1,742,157	-1,377,611	-364,546	0
		Total	<u>-18,354,833</u>	<u>-13,402,364</u>	<u>-3,600,197</u>	<u>-1,352,272</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%