

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 5/4/2011

GAS RATE OF RETURN For Month Ended March 31, 2011 Average of Monthly Averages Basis			Report ID: G-ROR-1A		
Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	2,442,043	1,412,435	1,029,608
		Adjustments			
		Adjusted Gas Net Operating Income	2,442,043	1,412,435	1,029,608
G-APL		Gas Net Adjusted Rate Base	284,858,113	186,142,248	98,715,865
		RATE OF RETURN	0.857%	0.759%	1.043%

GAS ALLOCATION PERCENTAGES For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2010	100.000%	69.400%	30.600%
2		Number of Customers	3/31/2011	222,959	148,149	74,810
		Percent		100.000%	66.447%	33.553%
3	G-OPS	Direct Distribution Operating Expense		801,050	564,850	236,200
		Percent		100.000%	70.514%	29.486%
Jurisdictional Four Factor Allocator - Direct Method						
Allocation Rate Calculation - Updated 12/31/2010						
Direct O&M						
		Amount: Accounts 798 - 894		2,960,332	1,958,779	1,001,553
		Amount: Accounts 901 - 935		12,985,723	9,788,850	3,196,873
		Total		15,946,055	11,747,629	4,198,426
		Percentage		100.000%	73.671%	26.329%
Direct Labor						
		Amount: Accounts 798 - 894		5,777,102	3,849,651	1,927,451
		Amount: Accounts 901 - 935		2,393,355	1,904,696	488,659
		Total		8,170,457	5,754,347	2,416,110
		Percentage		100.000%	70.429%	29.571%
		Total Number of Customers		223,040	148,247	74,793
		Percentage		100.000%	66.467%	33.533%
		Total Direct Plant		298,884,304	189,804,990	109,079,314
		Percentage		100.000%	63.505%	36.495%
4		Total Four Factor Allocators		400.000%	274.072%	125.928%
		Percent		100.000%	68.518%	31.482%
Underground Storage & Dist Plant						
				System	Washington	Idaho
	G-PLT	Underground Storage		28,890,515	20,050,017	8,840,498
	G-PLT	Distribution		428,742,197	277,250,888	151,491,309
		Total Underground Storage/Dist Plant		457,632,712	297,300,905	160,331,807
5		Percent		100.000%	64.965%	35.035%
6	Input	Actual Therms Purchased	3/31/2011	41,402,162	28,749,662	12,652,500
		Percent		100.000%	69.440%	30.560%

GAS ALLOCATION PERCENTAGES For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	1/1/2011	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor					
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			
<b>Total</b>		<b>116,603,626</b>	<b>91,124,578</b>	<b>19,416,441</b>	<b>6,062,607</b>
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
<b>Total</b>		<b>61,667,942</b>	<b>48,024,227</b>	<b>9,385,883</b>	<b>4,257,832</b>
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%
<b>Total Percentages</b>		<b>400.000%</b>	<b>289.532%</b>	<b>77.908%</b>	<b>32.560%</b>
Average (CD AA)		100.000%	72.383%	19.477%	8.140%

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Input	1/1/2011	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor					
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
<b>Total</b>		<b>25,479,048</b>	<b>0</b>	<b>19,416,441</b>	<b>6,062,607</b>
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
<b>Total</b>		<b>13,643,715</b>	<b>0</b>	<b>9,385,883</b>	<b>4,257,832</b>
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%
<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>282.300%</b>	<b>117.700%</b>
Average (GD AA)		100.000%	0.000%	70.575%	29.425%

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GAS OPERATING STATEMENT For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	20,715,646	0	20,715,646	14,253,187	0	14,253,187	6,462,459	0	6,462,459
99	4812XX	Commercial - Firm & Interruptible	10,760,275	0	10,760,275	7,633,211	0	7,633,211	3,127,064	0	3,127,064
99	4813XX	Industrial-Firm	394,800	0	394,800	244,943	0	244,943	149,857	0	149,857
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-5,984,744	0	-5,984,744	-4,308,639	0	-4,308,639	-1,676,105	0	-1,676,105
99	484000	Interdepartmental Revenue	55,264	0	55,264	50,186	0	50,186	5,078	0	5,078
TOTAL SALES TO ULTIMATE CUSTOMERS			25,941,241	0	25,941,241	17,872,888	0	17,872,888	8,068,353	0	8,068,353
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	11,003,956	0	11,003,956	7,641,147	0	7,641,147	3,362,809	0	3,362,809
99	488000	Miscellaneous Service Revenues	2,575	0	2,575	1,131	0	1,131	1,444	0	1,444
99	489300	Transportation For Others	363,181	0	363,181	325,799	0	325,799	37,382	0	37,382
99	493000	Rent from Gas Property	211	0	211	211	0	211	0	0	0
4	495000	Other Gas Revenues	754,296	7,620	761,916	525,096	5,221	530,317	229,200	2,399	231,599
TOTAL OTHER OPERATING REVENUES			12,124,219	7,620	12,131,839	8,493,384	5,221	8,498,605	3,630,835	2,399	3,633,234
TOTAL GAS REVENUES			38,065,460	7,620	38,073,080	26,366,272	5,221	26,371,493	11,699,188	2,399	11,701,587
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	25,540,408	1	25,540,409	17,777,722	1	17,777,723	7,762,686	0	7,762,686
6	808XXX	Net Natural Gas Storage Transactions	26,336	0	26,336	18,288	0	18,288	8,048	0	8,048
6	811000	Gas Used for Products Extraction	-146,851	0	-146,851	-101,973	0	-101,973	-44,878	0	-44,878
10	813000	Other Gas Expenses	0	110,823	110,823	0	74,863	74,863	0	35,960	35,960
99	813010	Gas Technology Institute (GTI) Expenses	12,164	0	12,164	8,637	0	8,637	3,527	0	3,527
TOTAL PRODUCTION EXPENSES			25,432,057	110,824	25,542,881	17,702,674	74,864	17,777,538	7,729,383	35,960	7,765,343
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	540	540	0	375	375	0	165	165
1	824000	Other Expenses	0	24,925	24,925	0	17,298	17,298	0	7,627	7,627
1	837000	Other Equipment	0	20,062	20,062	0	13,923	13,923	0	6,139	6,139
TOTAL UNDERGROUND STORAGE OP. EXP			0	45,527	45,527	0	31,596	31,596	0	13,931	13,931
G-ADP		Depreciation Expense	0	43,299	43,299	0	30,050	30,050	0	13,249	13,249
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	14,061	14,061	0	9,758	9,758	0	4,303	4,303
TOTAL UNDERGROUND STORAGE EXP			0	102,906	102,906	0	71,417	71,417	0	31,489	31,489

GAS OPERATING STATEMENT For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	16,876	72,461	89,337	10,707	51,095	61,802	6,169	21,366	27,535
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	109,005	68,259	177,264	85,552	48,132	133,684	23,453	20,127	43,580
3	875000	Measuring & Reg Sta Exp-General	20,175	0	20,175	14,067	0	14,067	6,108	0	6,108
3	876000	Measuring & Reg Sta Exp-Industrial	3,563	0	3,563	2,823	0	2,823	740	0	740
3	877000	Measuring & Reg Sta Exp-City Gate	80,609	0	80,609	42,832	0	42,832	37,777	0	37,777
3	878000	Meter & House Regulator Expenses	81,654	0	81,654	68,782	0	68,782	12,872	0	12,872
3	879000	Customer Installation Expenses	108,782	8,113	116,895	64,711	5,721	70,432	44,071	2,392	46,463
3	880000	Other Expenses	181,024	72,047	253,071	122,854	50,803	173,657	58,170	21,244	79,414
3	881000	Rents	0	371	371	0	262	262	0	109	109
MAINTENANCE											
3	885000	Supervision & Engineering	7,163	0	7,163	2,085	0	2,085	5,078	0	5,078
3	887000	Mains	147,453	0	147,453	123,919	0	123,919	23,534	0	23,534
3	889000	Measuring & Reg Sta Exp-General	-11,860	0	-11,860	6,220	0	6,220	-18,080	0	-18,080
3	890000	Measuring & Reg Sta Exp-Industrial	4,634	95	4,729	7,278	67	7,345	-2,644	28	-2,616
3	891000	Measuring & Reg Sta Exp-City Gate	16,073	0	16,073	7,912	0	7,912	8,161	0	8,161
3	892000	Services	9,733	2,391	12,124	-1,501	1,686	185	11,234	705	11,939
3	893000	Meters & House Regulators	26,166	47,283	73,449	6,609	33,341	39,950	19,557	13,942	33,499
3	894000	Other Equipment	0	12,331	12,331	0	8,695	8,695	0	3,636	3,636
TOTAL DISTRIBUTION OPERATING EXP			801,050	283,351	1,084,401	564,850	199,802	764,652	236,200	83,549	319,749
G-ADP		Depreciation	835,420	5,203	840,623	543,337	3,613	546,950	292,083	1,590	293,673
G-OTX		Taxes Other Than FIT	2,076,392	0	2,076,392	1,828,409	0	1,828,409	247,983	0	247,983
TOTAL DISTRIBUTION EXPENSES			3,712,862	288,554	4,001,416	2,936,596	203,415	3,140,011	776,266	85,139	861,405
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	39,864	39,864	0	26,488	26,488	0	13,376	13,376
2	902000	Meter Reading Expenses	140,828	4,624	145,452	124,166	3,073	127,239	16,662	1,551	18,213
G-903	903XXX	Customer Records & Collection Expenses	76,675	365,313	441,988	55,580	242,739	298,319	21,095	122,574	143,669
2	904000	Uncollectible Accounts	0	148,246	148,246	0	98,505	98,505	0	49,741	49,741
2	905000	Misc Customer Accounts	0	9,580	9,580	0	6,366	6,366	0	3,214	3,214
TOTAL CUSTOMER ACCOUNTS EXPENSES			217,503	567,627	785,130	179,746	377,171	556,917	37,757	190,456	228,213
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	1,671,557	15,063	1,686,620	1,127,561	10,009	1,137,570	543,996	5,054	549,050
2	909000	Advertising	2,505	60,216	62,721	2,505	40,012	42,517	0	20,204	20,204
2	910000	Misc Customer Service & Info Exp	0	4,319	4,319	0	2,870	2,870	0	1,449	1,449
TOTAL CUSTOMER SERVICE & INFO EXP			1,674,062	79,598	1,753,660	1,130,066	52,891	1,182,957	543,996	26,707	570,703

GAS OPERATING STATEMENT For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	1,280	1,280	0	851	851	0	429	429
2	913000	Advertising	96	0	96	96	0	96	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			96	1,280	1,376	96	851	947	0	429	429
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	12,085	567,597	579,682	8,210	388,906	397,116	3,875	178,691	182,566
4	921000	Office Supplies & Expenses	0	88,029	88,029	0	60,316	60,316	0	27,713	27,713
4	922000	Admin. Expenses Transferred - Credit	0	-538	-538	0	-369	-369	0	-169	-169
4	923000	Outside Services Employed	0	328,487	328,487	0	225,073	225,073	0	103,414	103,414
4	924000	Property Insurance Premium	0	22,675	22,675	0	15,536	15,536	0	7,139	7,139
4	925XXX	Injuries and Damages	0	77,462	77,462	0	53,075	53,075	0	24,387	24,387
4	926XXX	Employee Pensions and Benefits	4,630	25,584	30,214	4,630	17,530	22,160	0	8,054	8,054
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	56,713	28,440	85,153	37,675	19,487	57,162	19,038	8,953	27,991
4	930000	Miscellaneous General Expenses	5,181	65,906	71,087	3,751	45,157	48,908	1,430	20,749	22,179
4	931000	Rents	1,505	32,652	34,157	1,447	22,372	23,819	58	10,280	10,338
4	935000	Maintenance of General Plant	41,848	136,411	178,259	29,639	93,466	123,105	12,209	42,945	55,154
TOTAL ADMIN & GEN OPERATING EXP			121,962	1,372,705	1,494,667	85,352	940,549	1,025,901	36,610	432,156	468,766
G-ADP		Depreciation	81,381	111,581	192,962	52,981	76,453	129,434	28,400	35,128	63,528
4	404X30	Amortization - Intangible Distribution Plant	2,244	169	2,413	1,925	116	2,041	319	53	372
4	404X31	Amortization - Mainframe Software	0	119,099	119,099	0	81,604	81,604	0	37,495	37,495
4	404X32	Amortization - PC Software	0	8,084	8,084	0	5,539	5,539	0	2,545	2,545
4	404X50	Amortization - Leasehold Imp	0	167	167	0	114	114	0	53	53
99	407025	Jackson Prairie Deferral (per WA GRC)	0	0	0	0	0	0	0	0	0
99	407329	Decoupling Revenue Surcharge	65,246	0	65,246	65,246	0	65,246	0	0	0
99	407X28	Decoupling Revenue Amortization	-132,021	0	-132,021	-132,021	0	-132,021	0	0	0
99	407335	DSIT Amortization - ID	-54,029	0	-54,029	0	0	0	-54,029	0	-54,029
G-OTX		Taxes Other than FIT	0	3,095	3,095	0	2,121	2,121	0	974	974
TOTAL ADMIN & GENERAL EXPENSES			84,783	1,614,900	1,699,683	73,483	1,106,496	1,179,979	11,300	508,404	519,704
TOTAL EXPENSES BEFORE FIT			31,121,363	2,765,689	33,887,052	22,022,661	1,887,105	23,909,766	9,098,702	878,584	9,977,286
NET OPERATING INCOME BEFORE FIT					4,186,028			2,461,727			1,724,301
G-FIT		FEDERAL INCOME TAX			339,520			66,111			273,409
G-FIT		DEFERRED FEDERAL INCOME TAX			1,408,107			985,409			422,698
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-3,642			-2,228			-1,414
GAS NET OPERATING INCOME					2,442,043			1,412,435			1,029,608

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.447%	33.553%
G-ALL	3	Direct Distribution Operating Expense	100.000%	70.514%	29.486%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.440%	30.560%
G-ALL	10	Actual Annual Throughput	100.000%	67.552%	32.448%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Month Ended March 31, 2011 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	-2,081,624	0	-2,081,624	-1,436,540	0	-1,436,540	-645,084	0	-645,084
99	805120	Gas Expense - Rate Deferrals	-536,444	0	-536,444	-336,776	0	-336,776	-199,668	0	-199,668
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	25,595,294	0	25,595,294	17,772,163	0	17,772,163	7,823,131	0	7,823,131
1	804001	Pipeline Demand Costs	2,496,833	0	2,496,833	1,732,802	0	1,732,802	764,031	0	764,031
99	804010	Gas Costs - Fixed Hedge	-22,133	0	-22,133	-15,369	0	-15,369	-6,764	0	-6,764
99	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
99	804017	Transaction Fees	20,625	0	20,625	14,322	0	14,322	6,303	0	6,303
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	67,857	0	67,857	47,120	0	47,120	20,737	0	20,737
6	804700	Gas Costs - Offsystem Bookout	0	1,169,169	1,169,169	0	811,871	811,871	0	357,298	357,298
6	804711	Gas Costs - Offsystem Bookout Offset	0	-1,616,148	-1,616,148	0	-1,122,253	-1,122,253	0	-493,895	-493,895
6	804730	Gas Costs - Intracompany LDC Gas	0	446,980	446,980	0	310,383	310,383	0	136,597	136,597
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			25,540,408	1	25,540,409	17,777,722	1	17,777,723	7,762,686	0	7,762,686

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	69.440%	30.560%
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 Month Ended March 31, 2011 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	76,675	365,285	441,960	55,580	242,721	298,301	21,095	122,564	143,659
12	903920	Accts Rec Sold - Program Fees	0	28	28	0	18	18	0	10	10
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			76,675	365,313	441,988	55,580	242,739	298,319	21,095	122,574	143,669

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.447%	33.553%
G-ALL	12	Net Gas Plant	100.000%	65.257%	34.743%

ALLOCATION OF ACCOUNT 908 For Month Ended March 31, 2011 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	22,178	15,063	37,241	13,673	10,009	23,682	8,505	5,054	13,559
99	908600	Customer Service & Info Expense	2,078,327	0	2,078,327	1,442,248	0	1,442,248	636,079	0	636,079
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-437,377	0	-437,377	-328,360	0	-328,360	-109,017	0	-109,017
99	908990	DSM Amortization	8,429	0	8,429	0	0	0	8,429	0	8,429
Total Account 908			1,671,557	15,063	1,686,620	1,127,561	10,009	1,137,570	543,996	5,054	549,050

ALLOCATION RATIOS:

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

100.000%

66.447%

33.553%

## RESULTS OF OPERATIONS

## AVISTA UTILITIES

RUN DATE: 5/4/2011

FEDERAL INCOME TAXES--GAS For Month Ended March 31, 2011 Average of Monthly Averages Basis		Report ID: G-FIT-1A		System	Washington	Idaho
Ref/Basis	Description					
	Calculation of Taxable Operating Income:					
G-OPS	Operating Revenue			38,073,080	26,371,493	11,701,587
G-OPS	Operating & Maintenance Expense			30,707,642	21,340,508	9,367,134
G-OPS	Book Depreciation & Amortization			1,085,862	728,970	356,892
G-OTX	Taxes Other than FIT			2,093,548	1,840,288	253,260
	Net Operating Income Before FIT			4,186,028	2,461,727	1,724,301
	Less: Monthly Interest Expense			763,660	492,191	271,469
G-SCM	Add: Schedule M Additions			-980,821	-858,879	-121,942
G-SCM	Less: Schedule M Deductions			1,471,490	921,769	549,721
	Taxable Net Operating Income			970,057	188,888	781,169
	Percent			35%	35%	35%
	Total Federal Income Tax			339,520	66,111	273,409
G-DTE	Deferred FIT			1,408,107	985,409	422,698
99	411400 Amortized Investment Tax Credit			-3,642	-2,228	-1,414
	Total FIT/Deferred FIT & ITC			1,743,985	1,049,292	694,693
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated		0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Schedule M Additions:									
	G-OPS	Book Depreciation & Amortization (997000)	919,045	287,621	1,206,666	598,243	197,502	795,745	320,802	90,119	410,921
12	997001	Contributions In Aid of Construction	0	128,253	128,253	0	83,694	83,694	0	44,559	44,559
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	74,792	74,792	0	51,246	51,246	0	23,546	23,546
6	997008	DSM Book Amortization	0	8,429	8,429	0	5,853	5,853	0	2,576	2,576
99	997010	Deferred Gas Credit and Refunds	-2,618,068	0	-2,618,068	-1,773,316	0	-1,773,316	-844,752	0	-844,752
4	997015	Airplane Lease Payments	0	7,988	7,988	0	5,473	5,473	0	2,515	2,515
12	997016	1992 Redemptions	0	33,139	33,139	0	21,626	21,626	0	11,513	11,513
4	997020	FAS87 Current Pension Accrual	0	219,624	219,624	0	150,482	150,482	0	69,142	69,142
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	-67,471	0	-67,471	-67,471	0	-67,471	0	0	0
12	997032	Interest Rate Swaps	0	14,276	14,276	0	9,316	9,316	0	4,960	4,960
99	997033	DSM Tariff Rider	1,245,932	0	1,245,932	741,091	0	741,091	504,841	0	504,841
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	-750,000	-750,000	0	-520,500	-520,500	0	-229,500	-229,500
99	997065	Amortization of Unbilled Revenue Add-Ins	-424,809	0	-424,809	-328,360	0	-328,360	-96,449	0	-96,449
11	997080	Book Transportation Depreciation	0	-221,759	-221,759	0	-145,474	-145,474	0	-76,285	-76,285
4	997081	Deferred Compensation	0	52,846	52,846	0	36,209	36,209	0	16,637	16,637
4	997082	Meal Disallowances	0	6,344	6,344	0	4,347	4,347	0	1,997	1,997
4	997083	Paid Time Off	0	56,373	56,373	0	38,626	38,626	0	17,747	17,747
2	997084	Customer Uncollectibles	0	41,994	41,994	0	27,904	27,904	0	14,090	14,090
		<b>TOTAL SCHEDULE M ADDITIONS</b>	<b>-940,741</b>	<b>-40,080</b>	<b>-980,821</b>	<b>-825,183</b>	<b>-33,696</b>	<b>-858,879</b>	<b>-115,558</b>	<b>-6,384</b>	<b>-121,942</b>
		Schedule M Deductions:									
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	1,399,446	1,399,446	0	918,037	918,037	0	481,409	481,409
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,732	3,732	0	1,715	1,715
99	997073	DSIT Amortization - ID	66,597	0	66,597	0	0	0	66,597	0	66,597
		<b>TOTAL SCHEDULE M DEDUCTIONS</b>	<b>66,597</b>	<b>1,404,893</b>	<b>1,471,490</b>	<b>0</b>	<b>921,769</b>	<b>921,769</b>	<b>66,597</b>	<b>483,124</b>	<b>549,721</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.447%	33.553%
G-ALL	3	Direct Distribution Operating Expense	100.000%	70.514%	29.486%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.440%	30.560%
G-ALL	11	Book Depreciation	100.000%	65.600%	34.400%
G-ALL	12	Net Gas Plant	100.000%	65.257%	34.743%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended March 31, 2011 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	787,842	520,945	266,897
99	410100	Deferred Federal Income Tax Exp	522,601	383,273	139,328
		SUBTOTAL	<u>1,310,443</u>	<u>904,218</u>	<u>406,225</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-51,019	-33,735	-17,284
99	411100	Deferred Federal Income Tax Exp	148,683	114,926	33,757
		SUBTOTAL	<u>97,664</u>	<u>81,191</u>	<u>16,473</u>
		Total Deferred Federal Income Tax Expense	<u><u>1,408,107</u></u>	<u><u>985,409</u></u>	<u><u>422,698</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	66.123%	33.877%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		5.930%	6.600%
	Total Cost of Debt		3.173%	3.300%
	Total Weighted Cost		3.173%	3.300%
G-APL	Net Rate Base	284,858,113	186,142,248	98,715,865
	Interest Deduction for FIT Calculation	9,163,918	5,906,294	3,257,624
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 Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-OTX-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408170	R&P Property Tax	0	14,061	14,061	0	9,758	9,758	0	4,303	4,303
		DISTRIBUTION									
99	408110	State Excise Tax	862,105	0	862,105	862,105	0	862,105	0	0	0
99	408120	Municipal Occupation & License Tax	1,004,376	0	1,004,376	825,266	0	825,266	179,110	0	179,110
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	206,178	0	206,178	141,038	0	141,038	65,140	0	65,140
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	3,733	0	3,733	0	0	0	3,733	0	3,733
		TOTAL	2,076,392	0	2,076,392	1,828,409	0	1,828,409	247,983	0	247,983
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	3,095	3,095	0	2,121	2,121	0	974	974
		TOTAL TAXES OTHER THAN FIT	2,076,392	17,156	2,093,548	1,828,409	11,879	1,840,288	247,983	5,277	253,260
		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	28,890,515		14,061	20,050,017	6.678%	10,228	8,840,498	5.463%	3,833
G-ALL		Distribution	426,672,871		206,178	276,451,724	92.081%	141,038	150,221,147	92.836%	65,140
G-ALL		General	6,476,242		3,095	3,723,680	1.241%	1,901	2,752,562	1.701%	1,194
		TOTAL	462,039,628		223,334	300,225,421	100.000%	153,167	161,814,207	100.000%	70,167

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 Month Ended March 31, 2011 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)	1,133,431	40,607	1,174,038	964,981	27,823	992,804	168,450	12,784	181,234
4	C-IPL	Misc Intangible Plt--Mainframe Software (303100)	0	7,224,373	7,224,373	0	4,949,996	4,949,996	0	2,274,377	2,274,377
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	555,781	555,781	0	380,810	380,810	0	174,971	174,971
TOTAL INTANGIBLE PLANT--SOFTWARE			1,133,431	7,820,761	8,954,192	964,981	5,358,629	6,323,610	168,450	2,462,132	2,630,582
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	1,301,059	1,301,059	0	902,935	902,935	0	398,124	398,124
1	352XXX	Wells	0	12,711,565	12,711,565	0	8,821,826	8,821,826	0	3,889,739	3,889,739
1	353000	Lines	0	1,044,477	1,044,477	0	724,867	724,867	0	319,610	319,610
1	354000	Compressor Station Equipment	0	11,325,550	11,325,550	0	7,859,932	7,859,932	0	3,465,618	3,465,618
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	1,453,688	1,453,688	0	1,008,859	1,008,859	0	444,829	444,829
TOTAL UNDERGROUND STORAGE PLANT			0	28,890,515	28,890,515	0	20,050,017	20,050,017	0	8,840,498	8,840,498
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	739,815	22,254	762,069	477,692	15,453	493,145	262,123	6,801	268,924
6	376000	Mains	213,086,608	2,512,521	215,599,129	135,945,792	1,744,695	137,690,487	77,140,816	767,826	77,908,642
6	378000	Measuring & Reg Station Equip-General	4,959,156	57,440	5,016,596	3,003,079	39,886	3,042,965	1,956,077	17,554	1,973,631
6	379000	Measuring & Reg Station Equip-City Gate	5,847,248	60,967	5,908,215	1,702,507	42,335	1,744,842	4,144,741	18,632	4,163,373
6	380000	Services	138,382,256	0	138,382,256	91,746,791	0	91,746,791	46,635,465	0	46,635,465
6	381000	Meters	60,140,542	0	60,140,542	40,286,105	0	40,286,105	19,854,437	0	19,854,437
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	2,784,187	0	2,784,187	2,185,155	0	2,185,155	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			426,089,015	2,653,182	428,742,197	275,408,519	1,842,369	277,250,888	150,680,496	810,813	151,491,309
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,149	857,520	1,524,669	575,660	587,556	1,163,216	91,489	269,964	361,453
4	390XXX	Structures & Improvements	3,205,054	10,406,958	13,612,012	2,243,792	7,130,639	9,374,431	961,262	3,276,319	4,237,581
4	391XXX	Office Furniture & Equipment	0	7,712,435	7,712,435	0	5,284,406	5,284,406	0	2,428,029	2,428,029
4	392XXX	Transportation Equipment	5,953,189	1,467,411	7,420,600	4,423,185	1,005,441	5,428,626	1,530,004	461,970	1,991,974
4	393000	Stores Equipment	155,247	258,805	414,052	114,658	177,328	291,986	40,589	81,477	122,066
4	394000	Tools, Shop & Garage Equipment	1,474,542	2,214,121	3,688,663	1,027,120	1,517,071	2,544,191	447,422	697,050	1,144,472
4	395000	Laboratory Equipment	105,765	303,851	409,616	79,769	208,193	287,962	25,996	95,658	121,654
4	396XXX	Power Operated Equipment	4,047,685	776,129	4,823,814	3,099,741	531,788	3,631,529	947,944	244,341	1,192,285



GAS UTILITY PLANT For Month Ended March 31, 2011 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	1,756,169	4,140,100	5,896,269	570,836	2,836,714	3,407,550	1,185,333	1,303,386	2,488,719			
4	398000	Miscellaneous Equipment	236	80,161	80,397	101	54,925	55,026	135	25,236	25,371			
		TOTAL GENERAL PLANT	17,365,036	28,217,491	45,582,527	12,134,862	19,334,061	31,468,923	5,230,174	8,883,430	14,113,604			
		TOTAL PLANT IN SERVICE	444,587,482	67,581,949	512,169,431	288,508,362	46,585,076	335,093,438	156,079,120	20,996,873	177,075,993			
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0			
		ACCUMULATED DEPRECIATION	444,587,482	67,581,949	512,169,431	288,508,362	46,585,076	335,093,438	156,079,120	20,996,873	177,075,993			
G-ADP	1119.X1	Underground Storage	0	11,747,956	11,747,956	0	8,153,081	8,153,081	0	3,594,875	3,594,875			
G-ADP	1119.X5	Distribution	142,995,906	890,658	143,886,564	93,001,081	618,473	93,619,554	49,994,825	272,185	50,267,010			
G-ADP	1119.X6	General Plant - Non-Transportation	5,321,220	5,555,718	10,876,938	3,769,203	3,806,667	7,575,870	1,552,017	1,749,051	3,301,068			
G-ADP	1119.X7	General Plant - Transportation	1,038,353	79,016	1,117,369	745,724	54,140	799,864	292,629	24,876	317,505			
		TOTAL ACCUMULATED DEPRECIATION	149,355,479	18,273,348	167,628,827	97,516,008	12,632,361	110,148,369	51,839,471	5,640,987	57,480,458			
		ACCUMULATED AMORTIZATION	4	111X30	Intangible Plant - Communication Equipment (C-AAM)	94,862	6,429	101,291	58,871	4,405	63,276	35,991	2,024	38,015
4	111X31	Intangible Plant - Mainframe Software (C-AAM)	0	3,079,603	3,079,603	0	2,110,082	2,110,082	0	969,521	969,521			
4	111X32	Intangible Plant - PC Software (C-AAM)	0	309,890	309,890	0	212,330	212,330	0	97,560	97,560			
4	111X50	Leasehold Improvements (C-AAM)	1,863	25,033	26,896	1,863	17,152	19,015	0	7,881	7,881			
4	111X60	Leasehold Improvements (C-AAM)	0	0	0	0	0	0	0	0	0			
		TOTAL ACCUMULATED AMORTIZATION	96,725	3,420,955	3,517,680	60,734	2,343,969	2,404,703	35,991	1,076,986	1,112,977			
		NET GAS UTILITY PLANT	295,135,278	45,887,646	341,022,924	190,931,620	31,608,746	222,540,366	104,203,658	14,278,900	118,482,558			

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%	69.440%	30.560%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-APL-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	295,135,278	45,887,646	341,022,924	190,931,620	31,608,746	222,540,366	104,203,658	14,278,900	118,482,558
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-4,477,177	-4,477,177	0	-2,921,671	-2,921,671	0	-1,555,506	-1,555,506
12	282900	Deferred F.I.T. - Plant In Service	0	-57,023,416	-57,023,416	0	-37,211,771	-37,211,771	0	-19,811,645	-19,811,645
12	190180	FAS 109 ITC	0	144,882	144,882	0	94,546	94,546	0	50,336	50,336
12	283850	Gas portion of Bond Redemptions	0	-1,422,874	-1,422,874	0	-928,525	-928,525	0	-494,349	-494,349
4	190850	Gain on Sale of General Office Bldg--GAS	0	18,133	18,133	0	12,424	12,424	0	5,709	5,709
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-62,760,452	-62,760,452	0	-40,954,997	-40,954,997	0	-21,805,455	-21,805,455
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	1,870,765	1,870,765	0	1,298,311	1,298,311	0	572,454	572,454
1	164100	Gas Inventory--Jackson Prairie	0	4,746,432	4,746,432	0	3,294,024	3,294,024	0	1,452,408	1,452,408
99	186710	DSM Programs	30,191	0	30,191	0	0	0	30,191	0	30,191
4	253850	Gain on Sale of General Office Building	0	-51,747	-51,747	0	-35,456	-35,456	0	-16,291	-16,291
		TOTAL OTHER ADJUSTMENTS	30,191	6,565,450	6,595,641	0	4,556,879	4,556,879	30,191	2,008,571	2,038,762
		NET RATE BASE	295,165,469	-10,307,356	284,858,113	190,931,620	-4,789,372	186,142,248	104,233,849	-5,517,984	98,715,865

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%	65.257%	34.743%
G-ALL	13	Net Gas General Plant	100.000%	68.754%	31.246%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended March 31, 2011 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	28,890,515	28,890,515	0	20,050,017	20,050,017	0	8,840,498	8,840,498
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	28,417,740	28,417,740	0	19,721,911	19,721,911	0	8,695,829	8,695,829
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,747,956	11,747,956	0			0		
	403X80	Depreciation Expense - JP		43,299	43,299	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,747,956	11,747,956	0	8,153,081	8,153,081	0	3,594,875	3,594,875
1	403X80	Depreciation Expense - JP	0	43,299	43,299	0	30,050	30,050	0	13,249	13,249
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	426,089,015	2,653,182	428,742,197	275,408,519	1,842,369	277,250,888	150,680,496	810,813	151,491,309
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	426,004,045	2,653,182	428,657,227	275,348,219	1,842,369	277,190,588	150,655,826	810,813	151,466,639
		Percentage		0.619%	100.000%	64.635%			34.746%		
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		890,658	143,886,564	93,001,081			49,994,825		
	403X50	Depreciation Expense		5,203	840,623	543,337			292,083		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	142,995,906	890,658	143,886,564	93,001,081	618,473	93,619,554	49,994,825	272,185	50,267,010
6	403X50	Depreciation Expense	835,420	5,203	840,623	543,337	3,613	546,950	292,083	1,590	293,673
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	17,365,036	28,217,491	45,582,527	12,134,862	19,334,061	31,468,923	5,230,174	8,883,430	14,113,604
G-PLT	389XXX	Less: Land and Land Rights	667,149	857,520	1,524,669	575,660	587,556	1,163,216	91,489	269,964	361,453
G-PLT	392XXX	Less: Transportation	5,953,189	1,467,411	7,420,600	4,423,185	1,005,441	5,428,626	1,530,004	461,970	1,991,974
		Depreciable Non-Transport Genl Plant	10,744,698	25,892,560	36,637,258	7,136,017	17,741,064	24,877,081	3,608,681	8,151,496	11,760,177
		Percentage		70.673%	100.000%	19.477%			9.850%		

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accum Depr--Gas General Plant		5,555,718	7,861,161	1,531,118			774,324		
	108X06	Accum Depr--Gas General Plant - Direct	3,015,778		3,015,778	2,238,085			777,693		
	403X60	Depreciation Expense	46,084	111,056	157,141	30,606			15,478		
	403X60	Washington Depreciation Expense (C-DEP)			1,340	1,340					
	403X60	Idaho Depreciation Expense (C-DEP)			7,205				7,205		
	403X60	Depreciation Expense (Direct)	24,621		24,621	19,452			5,169		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,321,220	5,555,718	10,876,938	3,769,203	3,806,667	7,575,870	1,552,017	1,749,051	3,301,068
4	403X60	Depreciation Expense	79,250	111,056	190,306	51,398	76,093	127,491	27,852	34,963	62,815
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	5,953,189	1,467,411	7,420,600	4,423,185	1,005,441	5,428,626	1,530,004	461,970	1,991,974
		Percentage		19.775%	100.000%	59.607%			20.618%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		79,016	399,576	238,175			82,385		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	717,793		717,793	507,549			210,244		
	403X70	Depreciation Expense		525	2,656	1,583			548		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	1,038,353	79,016	1,117,369	745,724	54,140	799,864	292,629	24,876	317,505
4	403X70	Depreciation Expense	2,131	525	2,656	1,583	360	1,943	548	165	713
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%			69.440%			30.560%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended March 31, 2011 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	
99	404X30	Intangible Distribution Plant	Utility 0	7,966	7,966	0	0
99			Utility 1	0	0	0	0
7			Utility 7	0	0	0	0
9			Utility 9	809	640	169	0
		TOTAL		<u>8,775</u>	<u>8,606</u>	<u>169</u>	<u>0</u>
99	404X31	Mainframe Software	Utility 0	13,592	13,592	0	0
99			Utility 1	0	0	0	0
7			Utility 7	539,057	390,186	104,992	43,879
8			Utility 8	19,988	0	14,107	5,881
9			Utility 9	0	0	0	0
		TOTAL		<u>572,637</u>	<u>403,778</u>	<u>119,099</u>	<u>49,760</u>
99	404X32	PC Software	Utility 0	4,267	4,267	0	0
99			Utility 1	322	0	322	0
7			Utility 7	39,851	28,845	7,762	3,244
8			Utility 8	0	0	0	0
9			Utility 9	0	0	0	0
		TOTAL		<u>44,440</u>	<u>33,112</u>	<u>8,084</u>	<u>3,244</u>
99	404X50	Leasehold Improvements	Utility 0	0	0	0	0
99			Utility 1	0	0	0	0
7			Utility 7	859	622	167	70
		TOTAL		<u>859</u>	<u>622</u>	<u>167</u>	<u>70</u>
		TOTAL		<u>626,711</u>	<u>446,118</u>	<u>127,519</u>	<u>53,074</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 Month Ended March 31, 2011 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	726,623	525,952	141,524	59,147
8	Utility 8	12,311	0	8,688	3,623
9	Utility 9	21,160	16,732	4,428	0
9	Utility 9 - Washington	6,402	5,062	1,340	0
9	Utility 9 - Idaho	34,434	27,229	7,205	0
	Total	<u>800,930</u>	<u>574,975</u>	<u>163,185</u>	<u>62,770</u>
7	403X70 Utility 7	641	464	125	52
9	Utility 9	1,178	932	246	0
	Total	<u>1,819</u>	<u>1,396</u>	<u>371</u>	<u>52</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 Month Ended March 31, 2011 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
99	389XXX	Land & Land Rights												
		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
		Utility 1	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0
		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
		Utility 7	4,082,565	0	0	2,955,083	2,955,083	0	0	795,161	795,161	0	332,321	332,321
		Utility 9 - Wa	470,711	372,215	0	0	372,215	98,496	0	0	98,496	0	0	0
		Utility 9 - Idaho	437,225	0	345,736	0	345,736	0	91,489	0	91,489	0	0	0
		Utility 9 - Allocated	298,014	0	0	235,655	235,655	0	0	62,359	62,359	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,362,435</b>	<b>372,215</b>	<b>447,643</b>	<b>3,213,512</b>	<b>4,033,370</b>	<b>575,660</b>	<b>91,489</b>	<b>857,520</b>	<b>1,524,669</b>	<b>472,075</b>	<b>332,321</b>	<b>804,396</b>
99	390XXX	Structures & Improvements												
		Utility 0	3,591,926	508,459	1,457,192	1,626,275	3,591,926	0	0	0	0	0	0	0
		Utility 1	1,821,162	0	0	0	0	1,821,162	0	0	0	1,821,162	0	0
		Utility 2	3,284,916	0	0	0	0	0	0	0	0	3,284,916	0	3,284,916
		Utility 7	47,829,424	0	0	34,620,372	34,620,372	0	0	9,315,737	9,315,737	0	3,893,315	3,893,315
		Utility 9 - Wa	2,019,736	1,597,106	0	0	1,597,106	422,630	0	0	422,630	0	0	0
		Utility 9 - Idaho	4,593,844	0	3,632,582	0	3,632,582	0	961,262	0	961,262	0	0	0
		Utility 9 - Allocated	5,214,917	0	0	4,123,696	4,123,696	0	0	1,091,221	1,091,221	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>68,355,925</b>	<b>2,105,565</b>	<b>5,089,774</b>	<b>40,370,343</b>	<b>47,565,682</b>	<b>2,243,792</b>	<b>961,262</b>	<b>10,406,958</b>	<b>13,612,012</b>	<b>3,284,916</b>	<b>3,893,315</b>	<b>7,178,231</b>
99	391XXX	Office Furniture & Equipment												
		Utility 0	2,628,654	494,669	0	2,133,985	2,628,654	0	0	0	0	0	0	0
		Utility 7	38,147,563	0	0	27,612,351	27,612,351	0	0	7,430,001	7,430,001	0	3,105,212	3,105,212
		Utility 8	400,190	0	0	0	0	0	0	282,434	282,434	0	117,756	117,756
		<b>TOTAL ACCOUNT</b>	<b>41,176,407</b>	<b>494,669</b>	<b>0</b>	<b>29,746,336</b>	<b>30,241,005</b>	<b>0</b>	<b>0</b>	<b>7,712,435</b>	<b>7,712,435</b>	<b>0</b>	<b>3,222,968</b>	<b>3,222,968</b>
99	392XXX	Transportation Equipment												
		Utility 0	15,806,798	7,379,978	2,686,639	5,740,181	15,806,798	0	0	0	0	0	0	0
		Utility 1	6,632,496	0	0	0	0	4,144,179	1,373,494	1,114,823	6,632,496	0	0	0
		Utility 2	2,401,753	0	0	0	0	0	0	0	0	2,401,753	0	2,401,753
		Utility 7	496,107	0	0	359,097	359,097	0	0	96,627	96,627	0	40,383	40,383
		Utility 9 - Wa	1,333,364	1,054,358	0	0	1,054,358	279,006	0	0	279,006	0	0	0
		Utility 9 - Idaho	747,958	0	591,448	0	591,448	0	156,510	0	156,510	0	0	0
		Utility 9 - Allocated	1,223,229	0	0	967,268	967,268	0	0	255,961	255,961	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>28,641,705</b>	<b>8,434,336</b>	<b>3,278,087</b>	<b>7,066,546</b>	<b>18,778,969</b>	<b>4,423,185</b>	<b>1,530,004</b>	<b>1,467,411</b>	<b>7,420,600</b>	<b>2,401,753</b>	<b>40,383</b>	<b>2,442,136</b>

COMMON GENERAL PLANT For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
		Utility 0	390,377	10,739	14,745	364,893	390,377	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	145,220	114,833	0	0	114,833	30,387	0	0	30,387	0	0	0
9		Utility 9 - Idaho	193,975	0	153,386	0	153,386	0	40,589	0	40,589	0	0	0
9		Utility 9 - Allocated	1,236,822	0	0	978,017	978,017	0	0	258,805	258,805	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,107,892</b>	<b>125,572</b>	<b>168,131</b>	<b>1,342,910</b>	<b>1,636,613</b>	<b>114,658</b>	<b>40,589</b>	<b>258,805</b>	<b>414,052</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
		Utility 0	3,278,595	1,216,530	397,686	1,664,379	3,278,595	0	0	0	0	0	0	0
99		Utility 1	1,883,170	0	0	0	0	1,018,875	445,475	418,820	1,883,170	0	0	0
99		Utility 2	905,916	0	0	0	0	0	0	0	0	905,916	0	905,916
7		Utility 7	4,956,214	0	0	3,587,456	3,587,456	0	0	965,322	965,322	0	403,436	403,436
8		Utility 8	1,092,896	0	0	0	0	0	0	771,311	771,311	0	321,585	321,585
9		Utility 9 - Wa	39,401	31,156	0	0	31,156	8,245	0	0	8,245	0	0	0
9		Utility 9 - Idaho	9,305	0	7,358	0	7,358	0	1,947	0	1,947	0	0	0
9		Utility 9 - Allocated	280,375	0	0	221,707	221,707	0	0	58,668	58,668	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>12,445,872</b>	<b>1,247,686</b>	<b>405,044</b>	<b>5,473,542</b>	<b>7,126,272</b>	<b>1,027,120</b>	<b>447,422</b>	<b>2,214,121</b>	<b>3,688,663</b>	<b>905,916</b>	<b>725,021</b>	<b>1,630,937</b>
	395000	Laboratory Equipment												
		Utility 0	1,127,659	182,826	104,126	840,707	1,127,659	0	0	0	0	0	0	0
99		Utility 1	236,462	0	0	0	0	76,951	25,096	134,415	236,462	0	0	0
99		Utility 2	229,575	0	0	0	0	0	0	0	0	229,575	0	229,575
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	82,522	0	0	0	0	0	0	58,240	58,240	0	24,282	24,282
9		Utility 9 - Wa	13,467	10,649	0	0	10,649	2,818	0	0	2,818	0	0	0
9		Utility 9 - Idaho	4,299	0	3,399	0	3,399	0	900	0	900	0	0	0
9		Utility 9 - Allocated	200,355	0	0	158,431	158,431	0	0	41,924	41,924	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,250,002</b>	<b>193,475</b>	<b>107,525</b>	<b>1,256,578</b>	<b>1,557,578</b>	<b>79,769</b>	<b>25,996</b>	<b>303,851</b>	<b>409,616</b>	<b>229,575</b>	<b>53,233</b>	<b>282,808</b>
	396XXX	Power Operated Equipment												
		Utility 0	35,208,879	16,579,487	8,574,008	10,055,384	35,208,879	0	0	0	0	0	0	0
99		Utility 1	4,340,260	0	0	0	0	2,961,456	839,512	539,292	4,340,260	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	660,862	522,577	0	0	522,577	138,285	0	0	138,285	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	616,140	0	0	487,213	487,213	0	0	128,927	128,927	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>41,942,205</b>	<b>17,102,064</b>	<b>8,983,770</b>	<b>10,943,625</b>	<b>37,029,459</b>	<b>3,099,741</b>	<b>947,944</b>	<b>776,129</b>	<b>4,823,814</b>	<b>43,834</b>	<b>45,099</b>	<b>88,933</b>



COMMON GENERAL PLANT For Month Ended March 31, 2011 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	41,681,603	5,661,687	2,287,332	33,732,584	41,681,603	0	0	0	0	0	0	0
99		Utility 1	814,574	0	0	0	0	473,690	340,884	0	814,574	0	0	0
99		Utility 2	857,339	0	0	0	0	0	0	0	0	857,339	0	857,339
7		Utility 7	10,147,368	0	0	7,344,969	7,344,969	0	0	1,976,403	1,976,403	0	825,996	825,996
8		Utility 8	926,079	0	0	0	0	0	0	653,580	653,580	0	272,499	272,499
9		Utility 9 - Wa	464,257	367,111	0	0	367,111	97,146	0	0	97,146	0	0	0
9		Utility 9 - Idaho	4,035,597	0	3,191,148	0	3,191,148	0	844,449	0	844,449	0	0	0
9		Utility 9 - Allocated	7,216,810	0	0	5,706,693	5,706,693	0	0	1,510,117	1,510,117	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>66,143,627</b>	<b>6,028,798</b>	<b>5,478,480</b>	<b>46,784,246</b>	<b>58,291,524</b>	<b>570,836</b>	<b>1,185,333</b>	<b>4,140,100</b>	<b>5,896,269</b>	<b>857,339</b>	<b>1,098,495</b>	<b>1,955,834</b>
	398000	Miscellaneous Equipment												
99		Utility 0	10,859	0	2,299	8,560	10,859	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
7		Utility 7	405,598	0	0	293,584	293,584	0	0	78,998	78,998	0	33,016	33,016
9		Utility 9 - Wa	485	384	0	0	384	101	0	0	101	0	0	0
9		Utility 9 - Idaho	645	0	510	0	510	0	135	0	135	0	0	0
9		Utility 9 - Allocated	5,560	0	0	4,397	4,397	0	0	1,163	1,163	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>425,514</b>	<b>384</b>	<b>2,809</b>	<b>306,541</b>	<b>309,734</b>	<b>101</b>	<b>135</b>	<b>80,161</b>	<b>80,397</b>	<b>2,367</b>	<b>33,016</b>	<b>35,383</b>
		<b>TOTAL GENERAL PLANT</b>	<b>269,851,584</b>	<b>36,104,764</b>	<b>23,961,263</b>	<b>146,504,179</b>	<b>206,570,206</b>	<b>12,134,862</b>	<b>5,230,174</b>	<b>28,217,491</b>	<b>45,582,527</b>	<b>8,255,002</b>	<b>9,443,851</b>	<b>17,698,853</b>

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 Month Ended March 31, 2011 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	40,539,182	40,539,182	0	0
99	108X06	Utility 1 - Allocated	613,601	0	613,601	0
99	108X06	Utility 1 - Washington	2,238,085	0	2,238,085	0
99	108X06	Utility 1 - Idaho	777,693	0	777,693	0
99	108X06	Utility 2	2,198,367	0	0	2,198,367
7	108X06	Utility 7	16,734,393	12,112,856	3,259,358	1,362,180
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-353,292	-255,723	-68,811	-28,758
8	108X06	Utility 8	1,030,335	0	727,159	303,176
9	108X06	Utility 9	15,913,280	12,583,426	3,329,854	0
Total			79,691,644	64,979,741	10,876,939	3,834,965

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,704,616	5,704,616	0	0
99	108X07	Utility 1 - Allocated	235,538	0	235,538	0
99	108X07	Utility 1 - Washington	507,549	0	507,549	0
99	108X07	Utility 1 - Idaho	210,244	0	210,244	0
99	108X07	Utility 2	1,067,355	0	0	1,067,355
7	108X07	Utility 7	10,948	7,924	2,132	891
9	108X07	Utility 9	773,746	611,840	161,906	0
Total			8,509,996	6,324,380	1,117,369	1,068,246

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 Month Ended March 31, 2011 Average of Monthly Average 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 Gas Plant												
99		Utility 0	2,233,022	0	0	2,233,022	2,233,022	0	0	0	0	0	0	0
99		Utility 1	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	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
		<b>TOTAL ACCOUNT</b>	<b>3,560,511</b>	<b>0</b>	<b>0</b>	<b>2,386,473</b>	<b>2,386,473</b>	<b>964,981</b>	<b>168,450</b>	<b>40,607</b>	<b>1,174,038</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	1,134,353	318,752	0	815,601	1,134,353	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	32,746,142	0	0	23,702,640	23,702,640	0	0	6,377,966	6,377,966	0	2,665,536	2,665,536
8		Utility 8	1,199,301	0	0	0	0	0	0	846,407	846,407	0	352,894	352,894
		<b>TOTAL ACCOUNT</b>	<b>35,126,236</b>	<b>318,752</b>	<b>0</b>	<b>24,518,241</b>	<b>24,836,993</b>	<b>0</b>	<b>0</b>	<b>7,224,373</b>	<b>7,224,373</b>	<b>46,440</b>	<b>3,018,430</b>	<b>3,064,870</b>
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	256,846	0	0	256,846	256,846	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	2,429,477	0	0	1,758,528	1,758,528	0	0	473,189	473,189	0	197,760	197,760
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	26,373
		<b>TOTAL ACCOUNT</b>	<b>2,796,519</b>	<b>0</b>	<b>0</b>	<b>2,015,374</b>	<b>2,015,374</b>	<b>0</b>	<b>0</b>	<b>555,781</b>	<b>555,781</b>	<b>1,231</b>	<b>224,133</b>	<b>225,364</b>
	<b>TOTAL</b>		<b>41,483,266</b>	<b>318,752</b>	<b>0</b>	<b>28,920,088</b>	<b>29,238,840</b>	<b>964,981</b>	<b>168,450</b>	<b>7,820,761</b>	<b>8,954,192</b>	<b>47,671</b>	<b>3,242,563</b>	<b>3,290,234</b>

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 Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
		Accum Amort - Hydro Licensing Costs 111X20				
99		Utility 0	4,826,382	4,826,382	0	0
		Total	4,826,382	4,826,382	0	0
		Accum Amort - Limited Term Plant 111X30				
99		Utility 0	685,989	685,989	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	34,765	0	0	34,765
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	30,726	24,297	6,429	0
		Total	751,480	710,286	6,429	34,765
		Accum Amort - Mainframe Software 111X31				
99		Utility 0	417,920	417,920	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	34,830	0	0	34,830
7		Utility 7	15,087,935	10,921,100	2,938,677	1,228,158
8		Utility 8	199,683	0	140,926	58,757
9		Utility 9	0	0	0	0
		Total	15,740,368	11,339,020	3,079,603	1,321,745
		Accum Amort - PC Software 111X32				
99		Utility 0	167,420	167,420	0	0
99		Utility 1	10,564	0	10,564	0
99		Utility 2 - Oregon	290	0	0	290
7		Utility 7	1,212,048	877,317	236,071	98,661
8		Utility 8	89,628	0	63,255	26,373
9		Utility 9	0	0	0	0
		Total	1,479,950	1,044,737	309,890	125,324

	Accum Amort--Leasehold Improvements - 111X50				
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	41,027	0	0	41,027
7	Utility 7	114,701	83,024	22,340	9,337
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,176	2,693	0
	Total	<u>168,597</u>	<u>93,200</u>	<u>25,033</u>	<u>50,364</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	<u>-4,715</u>	<u>-4,715</u>	<u>0</u>	<u>0</u>
	Total	<u>-4,715</u>	<u>-4,715</u>	<u>0</u>	<u>0</u>
	.				
	TOTAL Accumulated Amortization	22,962,062	18,008,910	3,420,955	1,532,198

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 Month Ended March 31, 2011 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	-21,077,518	-15,256,540	-4,105,268	-1,715,710
9	282900	Utility 9	-1,777,345	-1,405,436	-371,909	0
		Total	<u>-22,854,863</u>	<u>-16,661,976</u>	<u>-4,477,177</u>	<u>-1,715,710</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%