

**ATTACHMENT 4**

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Twelve Months Ended December 31, 2009		E-ALL-12A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2009	100.000%	64.870%	35.130%
2	Input	Number of Customers	12/31/2009	355,079	233,332	121,747
		Percent		100.000%	65.713%	34.287%
3	E-OPS	Direct Distribution Operating Expense		20,098,095	13,434,749	6,663,346
		Percent		100.000%	66.846%	33.154%
	Input	Jurisdictional 4-Factor Ratio	12/31/2009			
		Direct O & M Accts 500 - 598		20,593,051	12,739,286	7,853,765
		Direct O & M Accts 901 - 935		5,591,094	3,960,362	1,630,732
		Total		26,184,145	16,699,648	9,484,497
		Percentage		100.000%	63.778%	36.222%
		Direct Labor Accts 500 - 598		8,419,500	5,779,737	2,639,763
		Direct Labor Accts 901 - 935		2,702,659	2,085,652	617,007
		Total		11,122,159	7,865,389	3,256,770
		Percentage		100.000%	70.718%	29.282%
		Number of Customers		356,620	234,243	122,377
		Percentage		100.000%	65.684%	34.316%
		Net Direct Plant		730,996,572	433,958,741	297,037,831
		Percentage		100.000%	59.365%	40.635%
4	Total Percentages	Percent		400.000%	259.545%	140.455%
				100.000%	64.886%	35.114%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
Input	1/1/2009	Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	43,675,295	38,956,355	2,980,593	1,738,347
		Direct O & M Accts 901 - 935	38,831,495	25,255,770	9,909,996	3,665,729
		Accts 901 - 905 Utility 9 Only	2,720,313	1,682,160	1,038,153	XXXXXX
		Adjustments	0			
		<b>Total</b>	<b>85,227,103</b>	<b>65,894,285</b>	<b>13,928,742</b>	<b>5,404,076</b>
		Percentage	100.000%	77.316%	16.343%	6.341%
		Direct Labor Accts 500 - 894	50,188,967	40,116,964	6,770,556	3,301,447
		Direct Labor Accts 901 - 935	4,484,444	3,094,527	399,705	990,212
		Accts 901 - 905 Utility 9 Only	2,750,127	1,700,596	1,049,531	XXXXXX
		<b>Total</b>	<b>57,423,538</b>	<b>44,912,087</b>	<b>8,219,792</b>	<b>4,291,659</b>
		Percentage	100.000%	78.212%	14.314%	7.474%
		Number of Customers at 12/31/08	668,976	354,732	218,921	95,323
		Percentage	100.000%	53.026%	32.725%	14.249%
		Net Direct Plant	2,118,092,894	1,686,448,103	296,578,331	135,066,460
		Percentage	100.000%	79.621%	14.002%	6.377%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>288.175%</b>	<b>77.384%</b>	<b>34.441%</b>
7		<b>Average (CD AA)</b>	<b>100.000%</b>	<b>72.044%</b>	<b>19.346%</b>	<b>8.610%</b>
Input	1/1/2009	Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	4,718,940	0	2,980,593	1,738,347
		Direct O & M Accts 901 - 935	13,575,725	0	9,909,996	3,665,729
		Less: Direct O & M Accts 901 - 905	1,038,153	0	1,038,153	XXXXXX
		<b>Total</b>	<b>19,332,818</b>	<b>0</b>	<b>13,928,742</b>	<b>5,404,076</b>
		Percentage	100.000%	0.000%	72.047%	27.953%
		Direct Labor Accts 500 - 894	10,072,003	0	6,770,556	3,301,447
		Direct Labor Accts 901 - 935	1,389,917	0	399,705	990,212
		Less: Direct O & M Accts 901 - 905	1,049,531	0	1,049,531	XXXXXX
		<b>Total</b>	<b>12,511,451</b>	<b>0</b>	<b>8,219,792</b>	<b>4,291,659</b>
		Percentage	100.000%	0.000%	65.698%	34.302%
		Number of Customers at 12/31/08	314,244	0	218,921	95,323
		Percentage	100.000%	0.000%	69.666%	30.334%
		Net Direct Plant	427,362,633		292,786,064	134,576,569
		Percentage	100.000%	0.000%	68.510%	31.490%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>275.921%</b>	<b>124.079%</b>
8		<b>Average (GD AA)</b>	<b>100.000%</b>	<b>0.000%</b>	<b>68.980%</b>	<b>31.020%</b>

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho		
		Input					
		Elec/Gas North 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 901 - 935		35,165,766	25,255,770	9,909,996	0
		Adjustments		0	0	0	0
		Total		77,102,714	64,212,125	12,890,589	0
		Percentage		100.000%	83.281%	16.719%	0.000%
		Direct Labor Accts 500 - 894		46,887,520	40,116,964	6,770,556	0
		Direct Labor Accts 901 - 935		3,494,232	3,094,527	399,705	0
		Total		50,381,752	43,211,491	7,170,261	0
		Percentage		100.000%	85.768%	14.232%	0.000%
		Number of Customers at 12/31/08		573,653	354,732	218,921	0
		Percentage		100.000%	61.837%	38.163%	0.000%
		Net Direct Plant		1,969,063,721	1,676,277,657	292,786,064	0
		Percentage		100.000%	85.131%	14.869%	0.000%
		Total Percentages		400.000%	316.017%	83.983%	0.000%
9		Average (CD AN/ID/WA)		100.000%	79.004%	20.996%	0.000%
10	E-PLT	Net Electric Distribution Plant		689,101,348	420,874,690	268,226,658	
		Percent		100.000%	61.076%	38.924%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)		75,456,599	48,278,244	27,178,355	
		Percent		100.000%	63.981%	36.019%	
12	E-PLT	Net Electric Plant		1,817,848,439	1,150,959,209	666,889,230	
		Percent		100.000%	63.314%	36.686%	
13	E-PLT	Net Electric General Plant		95,004,088	59,428,119	35,575,969	
		Percent		100.000%	62.553%	37.447%	
14	E-SCM	Net Allocated Schedule M's		-129,206,186	-82,503,545	-46,702,641	
		Percent		100.000%	63.854%	36.146%	

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated		0.000%	0.000%

Situs Plant by Functional Group:  
(Used to functionalize R&P Property Tax on  
Report E-OTX)

Input	Balance Date	Washington	Idaho	Montana	Oregon
Input	12/31/2008				
Input	Production	264,370,813	162,547,348	443,565,051	160,504,848
Input	Transmission	235,078,023	159,162,873	57,369,424	8,774,701
Input	Distribution	583,524,952	373,284,740	216,631	
Input	General	9,231,054	10,832,156		
Input	TOTAL	1,092,204,842	705,827,117	501,151,106	169,279,549

SPECIAL MANUAL ADJUSTMENTS:	12/31/09	System	Washington	Idaho
Adjustments to NOI (Report E-ROR):				
Colstrip 3 AFUDC Reallocation - 12/09	ANNUALLY	0	-192,612	192,612
Colstrip 3 AFUDC Reallocation - Plant (12/09)		0	-7,385,319	7,385,319
- Accum Deprec (12/09)		0	-5,686,902	5,686,902

GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis		Report ID: G-ALL-12A	System	Washington	Idaho	
Basis	Ref	Description				
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
2		Number of Customers	12/31/2009	219,412	145,944	73,468
		Percent		100.000%	66.516%	33.484%
3	G-OPS	Direct Distribution Operating Expense		9,340,501	6,294,471	3,046,030
		Percent		100.000%	67.389%	32.611%
		Jurisdictional Four Factor Allocator - Direct Method Allocation Rate Calculation - Updated 12/31/2009 Direct O & M				
		Amount: Accounts 798 - 894		5,078,715	3,398,255	1,680,460
		Amount: Accounts 901 - 935		2,578,531	2,014,387	564,144
		Total		7,657,246	5,412,642	2,244,604
		Percentage		100.000%	70.687%	29.313%
		Direct Labor				
		Amount: Accounts 798 - 894		4,261,786	2,896,217	1,365,569
		Amount: Accounts 901 - 935		1,454,597	1,185,466	269,131
		Total		5,716,383	4,081,683	1,634,700
		Percentage		100.000%	71.403%	28.597%
		Total Number of Customers		220,748	146,742	74,006
		Percentage		100.000%	66.475%	33.525%
		Total Direct Plant		289,695,007	183,112,299	106,582,708
		Percentage		100.000%	63.209%	36.791%
4		Total Four Factor Allocators		400.000%	271.774%	128.226%
		Percent		100.000%	67.943%	32.057%
		Underground Storage & Dist Plant				
				System	Washington	Idaho
	G-PLT	Underground Storage		31,161,627	21,797,559	9,364,068
	G-PLT	Distribution		399,004,618	255,976,590	143,028,028
		Total Underground Storage/Dist Plant		430,166,245	277,774,149	152,392,096
5		Percent		100.000%	64.574%	35.426%
6	Input	Actual Therms Purchased	12/31/2009	268,036,805	188,117,868	79,918,937
		Percent		100.000%	70.184%	29.816%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North/Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas	
	Direct O & M Accts 500 - 894		43,675,295	38,956,355	2,980,593	1,738,347	
	Direct O & M Accts 901 - 935		38,831,495	25,255,770	9,909,996	3,665,729	
	Direct O & M Accts 901 - 905 Utility 9 Only		2,720,313	1,682,160	1,038,153	XXXXXX	
	Adjustments		0				
	<b>Total</b>		<b>85,227,103</b>	<b>65,894,285</b>	<b>13,928,742</b>	<b>5,404,076</b>	
	Percentage		100.000%	77.316%	16.343%	6.341%	
	Direct Labor Accts 500 - 894		50,188,967	40,116,964	6,770,556	3,301,447	
	Direct Labor Accts 901 - 935		4,484,444	3,094,527	399,705	990,212	
	Direct O & M Accts 901 - 905 Utility 9 Only		2,750,127	1,700,596	1,049,531	XXXXXX	
	<b>Total</b>		<b>57,423,538</b>	<b>44,912,087</b>	<b>8,219,792</b>	<b>4,291,659</b>	
	Percentage		100.000%	78.212%	14.314%	7.474%	
	Number of Customers at 12/31/08		668,976	354,732	218,921	95,323	
	Percentage		100.000%	53.026%	32.725%	14.249%	
	Net Direct Plant		2,118,092,894	1,686,448,103	296,578,331	135,066,460	
	Percentage		100.000%	79.621%	14.002%	6.377%	
	<b>Total Percentages</b>		<b>400.000%</b>	<b>288.175%</b>	<b>77.384%</b>	<b>34.441%</b>	
7	Average (CD AA)		100.000%	72.044%	19.346%	8.610%	
	Input	Gas North/Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 580 - 894		4,718,940	0	2,980,593	1,738,347
		Direct O & M Accts 901 - 935		13,575,725	0	9,909,996	3,665,729
		Direct O & M Accts 901 - 905 Utility 9 Only		1,038,153	0	1,038,153	XXXXXX
		<b>Total</b>		<b>19,332,818</b>	<b>0</b>	<b>13,928,742</b>	<b>5,404,076</b>
		Percentage		100.000%	0.000%	72.047%	27.953%
		Direct Labor Accts 580 - 894		10,072,003	0	6,770,556	3,301,447
		Direct Labor Accts 901 - 935		1,389,917	0	399,705	990,212
		Direct O & M Accts 901 - 905 Utility 9 Only		1,049,531	0	1,049,531	XXXXXX
		<b>Total</b>		<b>12,511,451</b>	<b>0</b>	<b>8,219,792</b>	<b>4,291,659</b>
		Percentage		100.000%	0.000%	65.698%	34.302%
		Number of Customers at 12/31/08		314,244	0	218,921	95,323
		Percentage		100.000%	0.000%	69.666%	30.334%
		Net Direct Plant		427,362,633	0	292,786,064	134,576,569
		Percentage		100.000%	0.000%	68.510%	31.490%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>275.921%</b>	<b>124.079%</b>
8		Average (GD AA)		100.000%	0.000%	68.980%	31.020%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		41,936,948	38,956,355	2,980,593	0
	Direct O & M Accts 901 - 935		35,165,766	25,255,770	9,909,996	0
	Adjustments		0	0	0	0
	Total		77,102,714	64,212,125	12,890,589	0
	Percentage		100.000%	83.281%	16.719%	0.000%
	Direct Labor Accts 580 - 894		46,887,520	40,116,964	6,770,556	0
	Direct Labor Accts 901 - 935		3,494,232	3,094,527	399,705	0
	Total		50,381,752	43,211,491	7,170,261	0
	Percentage		100.000%	85.768%	14.232%	0.000%
	Number of Customers at 12/31/08		573,653	354,732	218,921	0
	Percentage		100.000%	61.837%	38.163%	0.000%
	Net Direct Plant		1,969,063,721	1,676,277,657	292,786,064	0
	Percentage		100.000%	85.131%	14.869%	0.000%
	Total Percentages		400.000%	316.017%	83.983%	0.000%
9	Average (CD AN/ID/WA)		100.000%	79.004%	20.996%	0.000%

		12/31/2009	System	Washington	Idaho
10	Actual Annual Throughput Percent		379,742,240	253,123,000	126,619,240
			100.000%	66.657%	33.343%
11	G-OPS Book Depreciation Percent		11,765,643	7,681,891	4,083,752
			100.000%	65.291%	34.709%
12	G-PLT Net Gas Plant Percent		317,199,918	204,810,794	112,389,124
			100.000%	64.568%	35.432%
13	G-PLT Net Gas General Plant Percent		24,919,138	16,592,782	8,326,356
			100.000%	66.587%	33.413%
14	G-SCM Net Allocated Schedule M's Percent		-30,489,500	-19,846,370	-10,643,130
			100.000%	65.092%	34.908%
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)

Input	12/31/2008	Washington	Idaho
Input	Underground Storage	34,463,930	
Input	Distribution	250,850,463	140,104,069
Input	General	2,959,052	2,642,344
Input	TOTAL	288,273,445	142,746,413