

GAS RATE OF RETURN For Twelve Months Ended January 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	17,887,630	10,513,008	7,374,622
		Adjustments			
		Adjusted Gas Net Operating Income	17,887,630	10,513,008	7,374,622
G-APL		Gas Net Adjusted Rate Base	291,156,338	189,730,517	101,425,821
		RATE OF RETURN	6.144%	5.541%	7.271%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Twelve Months Ended January 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	1/31/2011	221,444	147,178	74,266
		Percent		100.000%	66.463%	33.537%
3	G-OPS	Direct Distribution Operating Expense		8,715,267	5,849,742	2,865,525
		Percent		100.000%	67.121%	32.879%
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%
Total Four Factor Allocators				400.000%	274.072%	125.928%
4		Percent		100.000%	68.518%	31.482%
Underground Storage & Dist Plant						
				System	Washington	Idaho
	G-PLT	Underground Storage		28,742,275	19,947,138	8,795,137
	G-PLT	Distribution		419,017,898	270,278,426	148,739,472
		Total Underground Storage/Dist Plant		447,760,173	290,225,564	157,534,609
5		Percent		100.000%	64.817%	35.183%
6	Input	Actual Therms Purchased	1/31/2011	242,931,565	169,353,337	73,578,228
		Percent		100.000%	69.712%	30.288%

GAS ALLOCATION PERCENTAGES For Twelve Months Ended January 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 January 31, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Elec/Gas North 4-Factor	1/1/2011	Total	Electric	Gas North	Oregon Gas
	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%
9	Average (CD AN/ID/WA)		100.000%	79.075%	20.925%	0.000%
			<u>System</u>	<u>Washington</u>	<u>Idaho</u>	
10	Actual Annual Throughput Percent	12/31/2010	345,660,550	233,500,090	112,160,460	
			100.000%	67.552%	32.448%	
11	G-OPS Book Depreciation Percent		12,621,221	8,233,424	4,387,797	
			100.000%	65.235%	34.765%	
12	G-PLT Net Gas Plant Percent		331,535,817	215,336,160	116,199,657	
			100.000%	64.951%	35.049%	
13	G-PLT Net Gas General Plant Percent		29,195,669	19,712,584	9,483,085	
			100.000%	67.519%	32.481%	
14	G-SCM Net Allocated Schedule M Percent		-34,514,341	-22,430,905	-12,083,436	
			100.000%	64.990%	35.010%	
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	<u>Washington</u>	<u>Idaho</u>		
Input	Underground Storage (Actual, not Situs)		19,947,138	8,795,137		
Input	Distribution		276,451,724	150,221,147		
Input	General		3,723,680	2,752,562		
Input	TOTAL		300,122,542	161,768,846		

GAS OPERATING STATEMENT For Twelve Months Ended January 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
REVENUES											
SALES OF GAS:											
99	480000	Residential	135,901,122	0	135,901,122	93,021,012	0	93,021,012	42,880,110	0	42,880,110
99	4812XX	Commercial - Firm & Interruptible	69,456,779	0	69,456,779	48,759,224	0	48,759,224	20,697,555	0	20,697,555
99	4813XX	Industrial-Firm	3,247,564	0	3,247,564	2,051,509	0	2,051,509	1,196,055	0	1,196,055
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	2,758,397	0	2,758,397	1,989,768	0	1,989,768	768,629	0	768,629
99	484000	Interdepartmental Revenue	276,225	0	276,225	242,362	0	242,362	33,863	0	33,863
TOTAL SALES TO ULTIMATE CUSTOMERS			211,640,087	0	211,640,087	146,063,875	0	146,063,875	65,576,212	0	65,576,212
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	154,837,446	0	154,837,446	106,926,380	0	106,926,380	47,911,066	0	47,911,066
99	488000	Miscellaneous Service Revenues	28,825	0	28,825	15,400	0	15,400	13,425	0	13,425
99	489300	Transportation For Others	3,689,146	0	3,689,146	3,244,271	0	3,244,271	444,875	0	444,875
99	493000	Rent from Gas Property	-180	0	-180	-240	0	-240	60	0	60
4	495000	Other Gas Revenues	8,963,152	71,044	9,034,196	6,208,310	48,678	6,256,988	2,754,842	22,366	2,777,208
TOTAL OTHER OPERATING REVENUES			167,518,389	71,044	167,589,433	116,394,121	48,678	116,442,799	51,124,268	22,366	51,146,634
TOTAL GAS REVENUES			379,158,476	71,044	379,229,520	262,457,996	48,678	262,506,674	116,700,480	22,366	116,722,846
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	279,064,727	0	279,064,727	193,181,480	0	193,181,480	85,883,247	0	85,883,247
6	808XXX	Net Natural Gas Storage Transactions	-3,150,446	0	-3,150,446	-2,128,556	0	-2,128,556	-1,021,890	0	-1,021,890
6	811000	Gas Used for Products Extraction	-1,045,646	0	-1,045,646	-724,736	0	-724,736	-320,910	0	-320,910
10	813000	Other Gas Expenses	0	1,161,885	1,161,885	0	784,877	784,877	0	377,008	377,008
99	813010	Gas Technology Institute (GTI) Expenses	48,651	0	48,651	34,610	0	34,610	14,041	0	14,041
TOTAL PRODUCTION EXPENSES			274,917,286	1,161,885	276,079,171	190,362,798	784,877	191,147,675	84,554,488	377,008	84,931,496
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	844	844	0	586	586	0	258	258
1	824000	Other Expenses	0	298,263	298,263	0	206,995	206,995	0	91,268	91,268
1	837000	Other Equipment	0	295,740	295,740	0	205,244	205,244	0	90,496	90,496
TOTAL UNDERGROUND STORAGE OP. EXP			0	594,847	594,847	0	412,825	412,825	0	182,022	182,022
G-ADP		Depreciation Expense	0	499,090	499,090	0	346,368	346,368	0	152,722	152,722
1	404X40	Amortization Expense	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	166,223	166,223	0	115,359	115,359	0	50,864	50,864
TOTAL UNDERGROUND STORAGE EXP			0	1,260,387	1,260,387	0	874,710	874,710	0	385,677	385,677

GAS OPERATING STATEMENT For Twelve Months Ended January 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	166,663	571,411	738,074	101,964	383,537	485,501	64,699	187,874	252,573
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,978,906	143,807	2,122,713	1,436,433	96,525	1,532,958	542,473	47,282	589,755
3	875000	Measuring & Reg Sta Exp-General	127,109	0	127,109	72,507	0	72,507	54,602	0	54,602
3	876000	Measuring & Reg Sta Exp-Industrial	12,864	0	12,864	7,117	0	7,117	5,747	0	5,747
3	877000	Measuring & Reg Sta Exp-City Gate	158,765	0	158,765	63,805	0	63,805	94,960	0	94,960
3	878000	Meter & House Regulator Expenses	907,388	0	907,388	701,706	0	701,706	205,682	0	205,682
3	879000	Customer Installation Expenses	1,320,859	80,477	1,401,336	741,942	54,017	795,959	578,917	26,460	605,377
3	880000	Other Expenses	954,659	671,794	1,626,453	672,970	450,915	1,123,885	281,689	220,879	502,568
3	881000	Rents	60	25,690	25,750	60	17,243	17,303	0	8,447	8,447
MAINTENANCE											
3	885000	Supervision & Engineering	137,761	75	137,836	48,824	50	48,874	88,937	25	88,962
3	887000	Mains	1,589,554	1,626	1,591,180	1,058,943	1,091	1,060,034	530,611	535	531,146
3	889000	Measuring & Reg Sta Exp-General	207,975	40	208,015	107,266	27	107,293	100,709	13	100,722
3	890000	Measuring & Reg Sta Exp-Industrial	90,204	25,739	115,943	52,049	17,276	69,325	38,155	8,463	46,618
3	891000	Measuring & Reg Sta Exp-City Gate	104,496	115	104,611	59,198	77	59,275	45,298	38	45,336
3	892000	Services	639,051	573,748	1,212,799	493,582	385,105	878,687	145,469	188,643	334,112
3	893000	Meters & House Regulators	317,434	583,847	901,281	230,175	391,884	622,059	87,259	191,963	279,222
3	894000	Other Equipment	1,519	226,538	228,057	1,201	152,055	153,256	318	74,483	74,801
TOTAL DISTRIBUTION OPERATING EXP			8,715,267	2,904,907	11,620,174	5,849,742	1,949,802	7,799,544	2,865,525	955,105	3,820,630
G-ADP		Depreciation	9,781,970	62,314	9,844,284	6,346,413	43,440	6,389,853	3,435,557	18,874	3,454,431
G-OTX		Taxes Other Than FIT	14,140,723	0	14,140,723	12,418,002	0	12,418,002	1,722,721	0	1,722,721
TOTAL DISTRIBUTION EXPENSES			32,637,960	2,967,221	35,605,181	24,614,157	1,993,242	26,607,399	8,023,803	973,979	8,997,782
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	370,873	370,873	0	246,493	246,493	0	124,380	124,380
2	902000	Meter Reading Expenses	1,559,038	72,015	1,631,053	1,360,258	47,863	1,408,121	198,780	24,152	222,932
G-903	903XXX	Customer Records & Collection Expenses	889,177	3,638,492	4,527,669	622,530	2,417,467	3,039,997	266,647	1,221,025	1,487,672
2	904000	Uncollectible Accounts	0	1,007,075	1,007,075	0	669,332	669,332	0	337,743	337,743
2	905000	Misc Customer Accounts	0	84,168	84,168	0	55,941	55,941	0	28,227	28,227
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,448,215	5,172,623	7,620,838	1,982,788	3,437,096	5,419,884	465,427	1,735,527	2,200,954
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	12,762,221	293,054	13,055,275	9,390,741	194,772	9,585,513	3,371,480	98,282	3,469,762
2	909000	Advertising	534	580,602	581,136	534	385,886	386,420	0	194,716	194,716
2	910000	Misc Customer Service & Info Exp	0	100,222	100,222	0	66,611	66,611	0	33,611	33,611
TOTAL CUSTOMER SERVICE & INFO EXP			12,762,755	973,878	13,736,633	9,391,275	647,269	10,038,544	3,371,480	326,609	3,698,089

GAS OPERATING STATEMENT For Twelve Months Ended January 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
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	4,241	4,241	0	2,819	2,819	0	1,422	1,422
2	913000	Advertising	0	280	280	0	186	186	0	94	94
2	916000	Miscellaneous Sales Expenses	91,838	17,644	109,482	89,018	11,727	100,745	2,820	5,917	8,737
TOTAL SALES EXPENSES			91,838	22,165	114,003	89,018	14,732	103,750	2,820	7,433	10,253
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	33,669	6,570,037	6,603,706	18,976	4,501,658	4,520,634	14,693	2,068,379	2,083,072
4	921000	Office Supplies & Expenses	106	1,091,815	1,091,921	106	748,090	748,196	0	343,725	343,725
4	922000	Admin. Expenses Transferred - Credit	229	-32,153	-31,924	0	-22,031	-22,031	229	-10,122	-9,893
4	923000	Outside Services Employed	0	3,959,882	3,959,882	0	2,713,232	2,713,232	0	1,246,650	1,246,650
4	924000	Property Insurance Premium	0	300,597	300,597	0	205,963	205,963	0	94,634	94,634
4	925XXX	Injuries and Damages	0	1,154,308	1,154,308	0	790,909	790,909	0	363,399	363,399
4	926XXX	Employee Pensions and Benefits	55,641	203,772	259,413	55,641	139,620	195,261	0	64,152	64,152
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	798,757	287,875	1,086,632	530,475	197,246	727,721	268,282	90,629	358,911
4	930000	Miscellaneous General Expenses	58,281	945,260	1,003,541	48,118	647,673	695,791	10,163	297,587	307,750
4	931000	Rents	16,629	208,908	225,537	15,935	143,140	159,075	694	65,768	66,462
4	935000	Maintenance of General Plant	224,265	1,478,762	1,703,027	135,009	1,013,218	1,148,227	89,256	465,544	554,800
TOTAL ADMIN & GEN OPERATING EXP			1,187,577	16,169,063	17,356,640	804,260	11,078,718	11,882,978	383,317	5,090,345	5,473,662
G-ADP		Depreciation	928,205	1,349,642	2,277,847	572,455	924,748	1,497,203	355,750	424,894	780,644
4	404X30	Amortization - Intangible Distribution Plant	21,923	2,030	23,953	18,099	1,391	19,490	3,824	639	4,463
4	404X31	Amortization - Mainframe Software	0	1,168,958	1,168,958	0	800,947	800,947	0	368,011	368,011
4	404X32	Amortization - PC Software	0	188,358	188,358	0	129,059	129,059	0	59,299	59,299
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	509,117	0	509,117	509,117	0	509,117	0	0	0
99	407X28	Decoupling Revenue Amortization	-410,427	0	-410,427	-410,427	0	-410,427	0	0	0
99	407335	DSIT Amortization - ID	-250,081	0	-250,081	0	0	0	-250,081	0	-250,081
G-OTX		Taxes Other than FIT	0	36,567	36,567	0	25,055	25,055	0	11,512	11,512
TOTAL ADMIN & GENERAL EXPENSES			1,986,314	18,916,625	20,902,939	1,493,504	12,961,293	14,454,797	492,810	5,955,332	6,448,142
TOTAL EXPENSES BEFORE FIT			324,844,368	30,474,784	355,319,152	227,933,540	20,713,219	248,646,759	96,910,828	9,761,565	106,672,393
NET OPERATING INCOME BEFORE FIT					23,910,368			13,859,915			10,050,453
G-FIT		FEDERAL INCOME TAX			-8,019,672			-6,178,717			-1,840,955
G-FIT		DEFERRED FEDERAL INCOME TAX			14,088,435			9,554,098			4,534,337
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-46,025			-28,474			-17,551
GAS NET OPERATING INCOME					17,887,630			10,513,008			7,374,622

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.463%	33.537%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.121%	32.879%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.712%	30.288%
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 Twelve Months Ended January 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	-25,964,786	0	-25,964,786	-18,099,479	0	-18,099,479	-7,865,307	0	-7,865,307
99	805120	Gas Expense - Rate Deferrals	9,151,084	0	9,151,084	5,969,799	0	5,969,799	3,181,285	0	3,181,285
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	238,751,269	0	238,751,269	165,466,214	0	165,466,214	73,285,055	0	73,285,055
1	804001	Pipeline Demand Costs	26,868,016	0	26,868,016	18,754,329	0	18,754,329	8,113,687	0	8,113,687
99	804010	Gas Costs - Fixed Hedge	864,039	0	864,039	596,387	0	596,387	267,652	0	267,652
99	804014	GTI Contributions	65,648	0	65,648	53,686	0	53,686	11,962	0	11,962
99	804017	Transaction Fees	81,239	0	81,239	56,139	0	56,139	25,100	0	25,100
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	2,213,400	0	2,213,400	1,536,322	0	1,536,322	677,078	0	677,078
6	804700	Gas Costs - Offsystem Bookout	12,498,856	2,446,394	14,945,250	8,704,867	1,705,430	10,410,297	3,793,989	740,964	4,534,953
6	804711	Gas Costs - Offsystem Bookout Offset	0	-2,446,394	-2,446,394	0	-1,705,430	-1,705,430	0	-740,964	-740,964
6	804730	Gas Costs - Intracompany LDC Gas	14,535,962	0	14,535,962	10,143,216	0	10,143,216	4,392,746	0	4,392,746
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			279,064,727	0	279,064,727	193,181,480	0	193,181,480	85,883,247	0	85,883,247

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	69.712%	30.288%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 4/26/2011

ALLOCATION OF ACCOUNT 903 For Twelve Months Ended January 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	889,177	3,586,598	4,475,775	622,530	2,383,761	3,006,291	266,647	1,202,837	1,469,484
12	903920	Accts Rec Sold - Program Fees	0	51,143	51,143	0	33,218	33,218	0	17,925	17,925
12	903930	Accts Rec Sold - Maturity Yield Fees	0	751	751	0	488	488	0	263	263
Total Account 903			889,177	3,638,492	4,527,669	622,530	2,417,467	3,039,997	266,647	1,221,025	1,487,672

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.463%	33.537%
G-ALL	12	Net Gas Plant	100.000%	64.951%	35.049%

ALLOCATION OF ACCOUNT 908 For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: G-908-12A
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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	72,906	293,054	365,960	47,469	194,772	242,241	25,437	98,282	123,719
99	908600	Customer Service & Info Expense	11,598,176	0	11,598,176	8,547,877	0	8,547,877	3,050,299	0	3,050,299
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	655,787	0	655,787	461,187	0	461,187	194,600	0	194,600
99	908990	DSM Amortization	218,026	0	218,026	116,882	0	116,882	101,144	0	101,144
Total Account 908			12,762,221	293,054	13,055,275	9,390,741	194,772	9,585,513	3,371,480	98,282	3,469,762

ALLOCATION RATIOS:

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

100.000%

66.463%

33.537%

FEDERAL INCOME TAXES--GAS For Twelve Months Ended January 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	379,229,520	262,506,674	116,722,846		
G-OPS	Operating & Maintenance Expense	327,122,306	226,805,200	100,317,106		
G-OPS	Book Depreciation & Amortization	13,853,333	9,283,143	4,570,190		
G-OTX	Taxes Other than FIT	14,343,513	12,558,416	1,785,097		
	Net Operating Income Before FIT	23,910,368	13,859,915	10,050,453		
	Less: Interest Expense	9,367,201	6,020,149	3,347,052		
G-SCM	Add: Schedule M Additions	-1,262,202	-2,006,885	744,683		
G-SCM	Less: Schedule M Deductions	36,194,314	23,486,359	12,707,955		
	Taxable Net Operating Income	-22,913,349	-17,653,478	-5,259,871		
	Percent	35%	35%	35%		
	Total Federal Income Tax	-8,019,672	-6,178,717	-1,840,955		
G-DTE	Deferred FIT	14,088,435	9,554,098	4,534,337		
99	411400 Amortized Investment Tax Credit	-46,025	-28,474	-17,551		
	Total FIT/Deferred FIT & ITC	6,022,738	3,346,907	2,675,831		
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	

GAS SCHEDULE M ITEMS For Twelve Months Ended January 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)	10,732,098	3,272,626	14,004,724	6,936,967	2,247,486	9,184,453	3,795,131	1,025,140	4,820,271
12	997001	Contributions In Aid of Construction	0	278,542	278,542	0	180,916	180,916	0	97,626	97,626
2	997002	Injuries and Damages	0	-643,000	-643,000	0	-427,357	-427,357	0	-215,643	-215,643
12	997003	Salvage	0	-10,583	-10,583	0	-6,874	-6,874	0	-3,709	-3,709
4	997005	FAS106 Current Retiree Medical Accrual	0	-54,119	-54,119	0	-37,081	-37,081	0	-17,038	-17,038
6	997008	DSM Book Amortization	0	218,026	218,026	0	151,990	151,990	0	66,036	66,036
99	997010	Deferred Gas Credit and Refunds	-16,803,731	0	-16,803,731	-12,119,709	0	-12,119,709	-4,684,022	0	-4,684,022
4	997015	Airplane Lease Payments	0	85,078	85,078	0	58,294	58,294	0	26,784	26,784
12	997016	1992 Redemptions	0	-2,077,467	-2,077,467	0	-1,349,336	-1,349,336	0	-728,131	-728,131
4	997020	FAS87 Current Pension Accrual	0	-700,204	-700,204	0	-479,766	-479,766	0	-220,438	-220,438
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	88,720	0	88,720	88,720	0	88,720	0	0	0
12	997032	Interest Rate Swaps	0	157,120	157,120	0	102,051	102,051	0	55,069	55,069
99	997033	DSM Tariff Rider	2,579,471	0	2,579,471	1,514,935	0	1,514,935	1,064,536	0	1,064,536
4	997033	DSM Tariff Rider	0	21	21	0	14	14	0	7	7
1	997055	Deferred Gas Exchange	0	-619,565	-619,565	0	-429,978	-429,978	0	-189,587	-189,587
99	997065	Amortization of Unbilled Revenue Add-Ins	600,613	0	600,613	461,187	0	461,187	139,426	0	139,426
11	997080	Book Transportation Depreciation	0	1,105,636	1,105,636	0	721,262	721,262	0	384,374	384,374
4	997081	Deferred Compensation	0	278,937	278,937	0	191,122	191,122	0	87,815	87,815
4	997082	Meal Disallowances	0	82,265	82,265	0	56,366	56,366	0	25,899	25,899
4	997083	Paid Time Off	0	100,787	100,787	0	69,057	69,057	0	31,730	31,730
2	997084	Customer Uncollectibles	0	10,966	10,966	0	7,288	7,288	0	3,678	3,678
TOTAL SCHEDULE M ADDITIONS			-2,747,268	1,485,066	-1,262,202	-3,062,339	1,055,454	-2,006,885	315,071	429,612	744,683
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	35,934,043	35,934,043	0	23,441,573	23,441,573	0	12,492,470	12,492,470
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	194,907	0	194,907	0	0	0	194,907	0	194,907
TOTAL SCHEDULE M DEDUCTIONS			194,907	35,999,407	36,194,314	0	23,486,359	23,486,359	194,907	12,513,048	12,707,955

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.463%	33.537%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.121%	32.879%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.712%	30.288%
G-ALL	11	Book Depreciation	100.000%	65.235%	34.765%
G-ALL	12	Net Gas Plant	100.000%	64.951%	35.049%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended January 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	9,267,567	6,022,992	3,244,575
99	410100	Deferred Federal Income Tax Exp	4,919,901	3,620,264	1,299,637
		SUBTOTAL	14,187,468	9,643,256	4,544,212
14	411100	Deferred Federal Income Tax Expense - Allocated	111,181	72,257	38,924
99	411100	Deferred Federal Income Tax Exp	-210,214	-161,415	-48,799
		SUBTOTAL	-99,033	-89,158	-9,875
		Total Deferred Federal Income Tax Expense	14,088,435	9,554,098	4,534,337

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	64.990%	35.010%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Twelve Months Ended January 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	291,156,338	189,730,517	101,425,821
	Interest Deduction for FIT Calculation	9,367,201	6,020,149	3,347,052
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 January 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	166,223	166,223	0	115,359	115,359	0	50,864	50,864
		DISTRIBUTION									
99	408110	State Excise Tax	5,522,562	0	5,522,562	5,522,562	0	5,522,562	0	0	0
99	408120	Municipal Occupation & License Tax	6,352,313	0	6,352,313	5,198,994	0	5,198,994	1,153,319	0	1,153,319
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	2,444,951	0	2,444,951	1,696,446	0	1,696,446	748,505	0	748,505
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	-179,103	0	-179,103	0	0	0	-179,103	0	-179,103
		TOTAL	14,140,723	0	14,140,723	12,418,002	0	12,418,002	1,722,721	0	1,722,721
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	36,567	36,567	0	25,055	25,055	0	11,512	11,512
		TOTAL TAXES OTHER THAN FIT	14,140,723	202,790	14,343,513	12,418,002	140,414	12,558,416	1,722,721	62,376	1,785,097
		FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2010									
			Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
G-ALL		Underground Storage	28,742,275		166,223	19,947,138	6.646%	122,399	8,795,137	5.437%	43,824
G-ALL		Distribution	426,672,871		2,444,951	276,451,724	92.113%	1,696,446	150,221,147	92.862%	748,505
G-ALL		General	6,476,242		36,567	3,723,680	1.241%	22,856	2,752,562	1.701%	13,711
		TOTAL	461,891,388		2,647,741	300,122,542	100.000%	1,841,701	161,768,846	100.000%	806,040

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 January 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)	932,657	40,607	973,264	764,207	27,823	792,030	168,450	12,784	181,234
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	5,816,007	5,816,007	0	3,985,012	3,985,012	0	1,830,995	1,830,995
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	1,899,516	1,899,516	0	1,301,510	1,301,510	0	598,006	598,006
TOTAL INTANGIBLE PLANT--SOFTWARE			932,657	7,756,130	8,688,787	764,207	5,314,345	6,078,552	168,450	2,441,785	2,610,235
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	1,291,863	1,291,863	0	896,553	896,553	0	395,310	395,310
1	352XXX	Wells	0	12,671,682	12,671,682	0	8,794,147	8,794,147	0	3,877,535	3,877,535
1	353000	Lines	0	1,050,584	1,050,584	0	729,105	729,105	0	321,479	321,479
1	354000	Compressor Station Equipment	0	11,216,496	11,216,496	0	7,784,248	7,784,248	0	3,432,248	3,432,248
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	1,457,474	1,457,474	0	1,011,487	1,011,487	0	445,987	445,987
TOTAL UNDERGROUND STORAGE PLANT			0	28,742,275	28,742,275	0	19,947,138	19,947,138	0	8,795,137	8,795,137
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	639,736	22,254	661,990	445,006	15,514	460,520	194,730	6,740	201,470
6	376000	Mains	209,172,399	2,512,521	211,684,920	133,367,237	1,751,529	135,118,766	75,805,162	760,992	76,566,154
6	378000	Measuring & Reg Station Equip-General	4,711,527	57,440	4,768,967	2,915,339	40,043	2,955,382	1,796,188	17,397	1,813,585
6	379000	Measuring & Reg Station Equip-City Gate	5,888,363	60,967	5,949,330	1,740,165	42,501	1,782,666	4,148,198	18,466	4,166,664
6	380000	Services	135,484,611	0	135,484,611	89,427,328	0	89,427,328	46,057,283	0	46,057,283
6	381000	Meters	57,637,933	0	57,637,933	38,390,424	0	38,390,424	19,247,509	0	19,247,509
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	2,680,944	0	2,680,944	2,081,942	0	2,081,942	599,002	0	599,002
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			416,364,716	2,653,182	419,017,898	268,428,839	1,849,587	270,278,426	147,935,877	803,595	148,739,472
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,149	853,595	1,520,744	575,660	584,866	1,160,526	91,489	268,729	360,218
4	390XXX	Structures & Improvements	2,254,747	9,331,799	11,586,546	1,316,967	6,393,962	7,710,929	937,780	2,937,837	3,875,617
4	391XXX	Office Furniture & Equipment	0	7,270,712	7,270,712	0	4,981,746	4,981,746	0	2,288,966	2,288,966
4	392XXX	Transportation Equipment	4,766,202	1,235,461	6,001,663	3,516,899	846,513	4,363,412	1,249,303	388,948	1,638,251
4	393000	Stores Equipment	158,540	217,961	376,501	115,260	149,343	264,603	43,280	68,618	111,898
4	394000	Tools, Shop & Garage Equipment	1,466,900	1,995,075	3,461,975	1,010,984	1,366,985	2,377,969	455,916	628,090	1,084,006
4	395000	Laboratory Equipment	131,150	301,943	433,093	98,915	206,885	305,800	32,235	95,058	127,293
4	396XXX	Power Operated Equipment	3,821,357	621,600	4,442,957	2,883,371	425,908	3,309,279	937,986	195,692	1,133,678

GAS UTILITY PLANT For Twelve Months Ended January 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	1,696,567	3,932,302	5,628,869	539,041	2,694,335	3,233,376	1,157,526	1,237,967	2,395,493
4	398000	Miscellaneous Equipment	760	89,808	90,568	326	61,535	61,861	434	28,273	28,707
		TOTAL GENERAL PLANT	14,963,372	25,850,256	40,813,628	10,057,423	17,712,078	27,769,501	4,905,949	8,138,178	13,044,127
		TOTAL PLANT IN SERVICE	432,260,745	65,001,843	497,262,588	279,250,469	44,823,148	324,073,617	153,010,276	20,178,695	173,188,971
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	432,260,745	65,001,843	497,262,588	279,250,469	44,823,148	324,073,617	153,010,276	20,178,695	173,188,971
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,440,267	11,440,267	0	7,939,545	7,939,545	0	3,500,722	3,500,722
G-ADP	1119.X5	Distribution	137,798,612	877,822	138,676,434	89,401,923	611,947	90,013,870	48,396,689	265,875	48,662,564
G-ADP	1119.X6	General Plant - Non-Transportation	5,418,015	5,186,300	10,604,315	3,786,589	3,553,549	7,340,138	1,631,426	1,632,751	3,264,177
G-ADP	1119.X7	General Plant - Transportation	937,466	76,178	1,013,644	664,583	52,196	716,779	272,883	23,982	296,865
		TOTAL ACCUMULATED DEPRECIATION	144,154,093	17,580,567	161,734,660	93,853,095	12,157,237	106,010,332	50,300,998	5,423,330	55,724,328
		ACCUMULATED AMORTIZATION									
4	111X30	Intangible Plant - Communication Equipment (C-AAM)	78,851	5,160	84,011	45,250	3,536	48,786	33,601	1,624	35,225
4	111X31	Intangible Plant - Mainframe Software (C-AAM)	0	2,302,333	2,302,333	0	1,577,513	1,577,513	0	724,820	724,820
4	111X32	Intangible Plant - PC Software (C-AAM)	0	1,580,125	1,580,125	0	1,082,670	1,082,670	0	497,455	497,455
4	111X50	Leasehold Improvements (C-AAM)	1,863	23,779	25,642	1,863	16,293	18,156	0	7,486	7,486
4	111X60	Leasehold Improvements (C-AAM)	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	80,714	3,911,397	3,992,111	47,113	2,680,012	2,727,125	33,601	1,231,385	1,264,986
		NET GAS UTILITY PLANT	288,025,938	43,509,879	331,535,817	185,350,261	29,985,899	215,336,160	102,675,677	13,523,980	116,199,657

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%	69.712%	30.288%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Twelve Months Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: G-APL-12A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	288,025,938	43,509,879	331,535,817	185,350,261	29,985,899	215,336,160	102,675,677	13,523,980	116,199,657
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,418,832	-3,418,832	0	-2,220,566	-2,220,566	0	-1,198,266	-1,198,266
12	282900	Deferred F.I.T. - Plant In Service	0	-51,552,334	-51,552,334	0	-33,483,756	-33,483,756	0	-18,068,578	-18,068,578
12	190180	FAS 109 ITC	0	160,164	160,164	0	104,028	104,028	0	56,136	56,136
12	283850	Gas portion of Bond Redemptions	0	-807,733	-807,733	0	-524,631	-524,631	0	-283,102	-283,102
4	190850	Gain on Sale of General Office Bldg--GAS	0	32,428	32,428	0	22,219	22,219	0	10,209	10,209
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-55,586,307	-55,586,307	0	-36,102,706	-36,102,706	0	-19,483,601	-19,483,601
		OTHER ADJUSTMENTS:									
1	117100	Gas Stored - Recoverable Base Gas	0	1,890,836	1,890,836	0	1,312,240	1,312,240	0	578,596	578,596
1	164100	Gas Inventory--Jackson Prairie	0	13,290,573	13,290,573	0	9,223,658	9,223,658	0	4,066,915	4,066,915
99	186710	DSM Programs	118,018	0	118,018	24,612	0	24,612	93,406	0	93,406
4	253850	Gain on Sale of General Office Building	0	-92,599	-92,599	0	-63,447	-63,447	0	-29,152	-29,152
		TOTAL OTHER ADJUSTMENTS	118,018	15,088,810	15,206,828	24,612	10,472,451	10,497,063	93,406	4,616,359	4,709,765
		NET RATE BASE	288,143,956	3,012,382	291,156,338	185,374,873	4,355,644	189,730,517	102,769,083	-1,343,262	101,425,821

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%	64.951%	35.049%
G-ALL	13	Net Gas General Plant	100.000%	67.519%	32.481%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended January 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
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	28,742,275	28,742,275	0	19,947,138	19,947,138	0	8,795,137	8,795,137
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	28,269,500	28,269,500	0	19,619,032	19,619,032	0	8,650,468	8,650,468
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,440,267	11,440,267	0			0		
	403X80	Depreciation Expense - JP		499,090	499,090	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,440,267	11,440,267	0	7,939,545	7,939,545	0	3,500,722	3,500,722
1	403X80	Depreciation Expense - JP	0	499,090	499,090	0	346,368	346,368	0	152,722	152,722
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	416,364,716	2,653,182	419,017,898	268,428,839	1,849,587	270,278,426	147,935,877	803,595	148,739,472
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	416,279,746	2,653,182	418,932,928	268,368,539	1,849,587	270,218,126	147,911,207	803,595	148,714,802
		Percentage		0.633%	100.000%		64.468%			34.899%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		877,822	138,676,434	89,401,923			48,396,689		
	403X50	Depreciation Expense		62,314	9,844,284	6,346,413			3,435,557		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	137,798,612	877,822	138,676,434	89,401,923	611,947	90,013,870	48,396,689	265,875	48,662,564
6	403X50	Depreciation Expense	9,781,970	62,314	9,844,284	6,346,413	43,440	6,389,853	3,435,557	18,874	3,454,431
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	14,963,372	25,850,256	40,813,628	10,057,423	17,712,078	27,769,501	4,905,949	8,138,178	13,044,127
G-PLT	389XXX	Less: Land and Land Rights	667,149	853,595	1,520,744	575,660	584,866	1,160,526	91,489	268,729	360,218
G-PLT	392XXX	Less: Transportation	4,766,202	1,235,461	6,001,663	3,516,899	846,513	4,363,412	1,249,303	388,948	1,638,251
		Depreciable Non-Transport Genl Plant	9,530,021	23,761,200	33,291,221	5,964,864	16,280,699	22,245,563	3,565,157	7,480,501	11,045,658
		Percentage		71.374%	100.000%		17.917%			10.709%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended January 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		5,186,300	7,266,371	1,301,916			778,156		
	108X06	Accum Depr--Gas General Plant - Direct	3,337,943		3,337,943	2,484,673			853,270		
	403X60	Depreciation Expense	538,628	1,342,977	1,881,605	337,127			201,501		
	403X60	Washington Depreciation Expense (C-DEP)			21,691	21,691					
	403X60	Idaho Depreciation Expense (C-DEP)			86,420				86,420		
	403X60	Depreciation Expense (Direct)	255,753		255,753	194,664			61,089		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,418,015	5,186,300	10,604,315	3,786,589	3,553,549	7,340,138	1,631,426	1,632,751	3,264,177
4	403X60	Depreciation Expense	902,492	1,342,977	2,245,469	553,482	920,181	1,473,663	349,010	422,796	771,806
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,766,202	1,235,461	6,001,663	3,516,899	846,513	4,363,412	1,249,303	388,948	1,638,251
		Percentage		20.585%	100.000%	58.599%			20.816%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		76,178	370,065	216,854			77,033		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	643,579		643,579	447,729			195,850		
	403X70	Depreciation Expense		6,665	32,377	18,973			6,740		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	937,466	76,178	1,013,644	664,583	52,196	716,779	272,883	23,982	296,865
4	403X70	Depreciation Expense	25,713	6,665	32,378	18,973	4,567	23,540	6,740	2,098	8,838
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%			69.712%			30.288%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended January 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	95,122	95,122	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>104,825</u>	<u>102,795</u>	<u>2,030</u>	<u>0</u>
99	404X31	Mainframe Software	Utility 0	156,454	156,454	0	0
99			Utility 1	0	0	0	0
7			Utility 7	5,437,671	3,935,949	1,059,095	442,626
8			Utility 8	155,669	0	109,863	45,806
9			Utility 9	0	0	0	0
		TOTAL		<u>5,749,794</u>	<u>4,092,403</u>	<u>1,168,958</u>	<u>488,432</u>
99	404X32	PC Software	Utility 0	80,077	80,077	0	0
99			Utility 1	3,882	0	3,882	0
7			Utility 7	669,806	484,826	130,458	54,522
8			Utility 8	76,540	0	54,018	22,522
9			Utility 9	0	0	0	0
		TOTAL		<u>830,305</u>	<u>564,903</u>	<u>188,358</u>	<u>77,044</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>6,695,227</u>	<u>4,767,559</u>	<u>1,361,353</u>	<u>566,315</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 January 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	8,366,189	6,055,699	1,629,483	681,008
8	Utility 8	140,910	0	99,447	41,463
9	Utility 9	595,873	471,187	124,686	0
9	Utility 9 - Washington	103,663	81,972	21,691	0
9	Utility 9 - Idaho	412,999	326,579	86,420	0
	Total	<u>9,619,634</u>	<u>6,935,437</u>	<u>1,961,727</u>	<u>722,471</u>
7	403X70 Utility 7	6,504	4,708	1,267	529
9	Utility 9	15,854	12,537	3,317	0
	Total	<u>22,358</u>	<u>17,245</u>	<u>4,584</u>	<u>529</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 January 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
	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	472,127	0	0	0	0	0	0	0	0	472,127	0	472,127
7		Utility 7	4,082,524	0	0	2,955,053	2,955,053	0	0	795,153	795,153	0	332,317	332,317
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	279,293	0	0	220,851	220,851	0	0	58,442	58,442	0	0	0
		TOTAL ACCOUNT	6,343,725	372,215	447,643	3,198,678	4,018,536	575,660	91,489	853,595	1,520,744	472,127	332,317	804,444
	390XXX	Structures & Improvements												
99		Utility 0	3,521,854	502,086	1,405,137	1,614,631	3,521,854	0	0	0	0	0	0	0
99		Utility 1	939,860	0	0	0	0	939,860	0	0	939,860	0	0	0
99		Utility 2	3,394,870	0	0	0	0	0	0	0	0	3,394,870	0	3,394,870
7		Utility 7	42,722,280	0	0	30,923,668	30,923,668	0	0	8,321,018	8,321,018	0	3,477,594	3,477,594
9		Utility 9 - Wa	1,802,182	1,425,075	0	0	1,425,075	377,107	0	0	377,107	0	0	0
9		Utility 9 - Idaho	4,481,626	0	3,543,846	0	3,543,846	0	937,780	0	937,780	0	0	0
9		Utility 9 - Allocated	4,830,495	0	0	3,819,714	3,819,714	0	0	1,010,781	1,010,781	0	0	0
		TOTAL ACCOUNT	61,693,167	1,927,161	4,948,983	36,358,013	43,234,157	1,316,967	937,780	9,331,799	11,586,546	3,394,870	3,477,594	6,872,464
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,584,582	0	0	1,584,582	1,584,582	0	0	0	0	0	0	0
7		Utility 7	35,918,250	0	0	25,998,707	25,998,707	0	0	6,995,798	6,995,798	0	2,923,746	2,923,746
8		Utility 8	389,534	0	0	0	0	0	0	274,914	274,914	0	114,620	114,620
		TOTAL ACCOUNT	37,892,366	0	0	27,583,289	27,583,289	0	0	7,270,712	7,270,712	0	3,038,366	3,038,366
	392XXX	Transportation Equipment												
99		Utility 0	14,587,692	6,792,512	2,563,294	5,231,886	14,587,692	0	0	0	0	0	0	0
99		Utility 1	5,279,501	0	0	0	0	3,251,310	1,095,640	932,551	5,279,501	0	0	0
99		Utility 2	2,113,362	0	0	0	0	0	0	0	0	2,113,362	0	2,113,362
7		Utility 7	486,249	0	0	351,962	351,962	0	0	94,707	94,707	0	39,581	39,581
9		Utility 9 - Wa	1,269,242	1,003,653	0	0	1,003,653	265,589	0	0	265,589	0	0	0
9		Utility 9 - Idaho	734,352	0	580,689	0	580,689	0	153,663	0	153,663	0	0	0
9		Utility 9 - Allocated	994,995	0	0	786,792	786,792	0	0	208,203	208,203	0	0	0
		TOTAL ACCOUNT	25,465,393	7,796,165	3,143,983	6,370,640	17,310,788	3,516,899	1,249,303	1,235,461	6,001,663	2,113,362	39,581	2,152,943

COMMON GENERAL PLANT For Twelve Months Ended January 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
	393000	Stores Equipment												
99		Utility 0	393,251	10,739	14,745	367,767	393,251	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	148,095	117,106	0	0	117,106	30,989	0	0	30,989	0	0	0
9		Utility 9 - Idaho	206,832	0	163,552	0	163,552	0	43,280	0	43,280	0	0	0
9		Utility 9 - Allocated	1,041,630	0	0	823,669	823,669	0	0	217,961	217,961	0	0	0
		TOTAL ACCOUNT	1,931,306	127,845	178,297	1,191,436	1,497,578	115,260	43,280	217,961	376,501	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,404,422	1,265,735	423,669	1,715,018	3,404,422	0	0	0	0	0	0	0
99		Utility 1	1,880,434	0	0	0	0	1,002,050	453,936	424,448	1,880,434	0	0	0
99		Utility 2	942,128	0	0	0	0	0	0	0	0	942,128	0	942,128
7		Utility 7	3,906,944	0	0	2,827,963	2,827,963	0	0	760,955	760,955	0	318,025	318,025
8		Utility 8	1,058,209	0	0	0	0	0	0	746,831	746,831	0	311,378	311,378
9		Utility 9 - Wa	42,697	33,763	0	0	33,763	8,934	0	0	8,934	0	0	0
9		Utility 9 - Idaho	9,463	0	7,483	0	7,483	0	1,980	0	1,980	0	0	0
9		Utility 9 - Allocated	300,314	0	0	237,473	237,473	0	0	62,841	62,841	0	0	0
		TOTAL ACCOUNT	11,544,611	1,299,498	431,152	4,780,454	6,511,104	1,010,984	455,916	1,995,075	3,461,975	942,128	629,403	1,571,531
	395000	Laboratory Equipment												
99		Utility 0	1,358,975	210,717	130,412	1,017,846	1,358,975	0	0	0	0	0	0	0
99		Utility 1	292,725	0	0	0	0	95,260	31,068	166,397	292,725	0	0	0
99		Utility 2	261,267	0	0	0	0	0	0	0	0	261,267	0	261,267
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	17,055	0	0	0	0	0	0	12,037	12,037	0	5,018	5,018
9		Utility 9 - Wa	17,467	13,812	0	0	13,812	3,655	0	0	3,655	0	0	0
9		Utility 9 - Idaho	5,576	0	4,409	0	4,409	0	1,167	0	1,167	0	0	0
9		Utility 9 - Allocated	259,198	0	0	204,961	204,961	0	0	54,237	54,237	0	0	0
		TOTAL ACCOUNT	2,567,926	224,529	134,821	1,480,247	1,839,597	98,915	32,235	301,943	433,093	261,267	33,969	295,236
	396XXX	Power Operated Equipment												
99		Utility 0	30,852,783	14,437,052	7,667,835	8,747,896	30,852,783	0	0	0	0	0	0	0
99		Utility 1	3,950,112	0	0	0	0	2,736,099	829,554	384,459	3,950,112	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	703,808	556,536	0	0	556,536	147,272	0	0	147,272	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	617,591	0	0	488,360	488,360	0	0	129,231	129,231	0	0	0
		TOTAL ACCOUNT	37,240,358	14,993,588	8,077,597	9,637,284	32,708,469	2,883,371	937,986	621,600	4,442,957	43,834	45,099	88,933

COMMON GENERAL PLANT For Twelve Months Ended January 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	40,196,369	5,591,930	2,227,714	32,376,725	40,196,369	0	0	0	0	0	0	0
99		Utility 1	750,932	0	0	0	0	441,964	308,968	0	750,932	0	0	0
99		Utility 2	568,609	0	0	0	0	0	0	0	0	568,609	0	568,609
7		Utility 7	9,009,409	0	0	6,521,281	6,521,281	0	0	1,754,763	1,754,763	0	733,366	733,366
8		Utility 8	926,079	0	0	0	0	0	0	653,580	653,580	0	272,499	272,499
9		Utility 9 - Wa	463,928	366,851	0	0	366,851	97,077	0	0	97,077	0	0	0
9		Utility 9 - Idaho	4,055,237	0	3,206,679	0	3,206,679	0	848,558	0	848,558	0	0	0
9		Utility 9 - Allocated	7,282,956	0	0	5,758,997	5,758,997	0	0	1,523,959	1,523,959	0	0	0
		TOTAL ACCOUNT	63,253,519	5,958,781	5,434,393	44,657,003	56,050,177	539,041	1,157,526	3,932,302	5,628,869	568,609	1,005,865	1,574,474
	398000	Miscellaneous Equipment												
99		Utility 0	8,690	0	2,299	6,391	8,690	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	888	0	0	0	0	0	0	0	0	888	0	888
7		Utility 7	453,777	0	0	328,457	328,457	0	0	88,382	88,382	0	36,937	36,937
9		Utility 9 - Wa	1,557	1,231	0	0	1,231	326	0	0	326	0	0	0
9		Utility 9 - Idaho	2,073	0	1,639	0	1,639	0	434	0	434	0	0	0
9		Utility 9 - Allocated	6,816	0	0	5,390	5,390	0	0	1,426	1,426	0	0	0
		TOTAL ACCOUNT	473,801	1,231	3,938	340,238	345,407	326	434	89,808	90,568	888	36,937	37,825
		TOTAL GENERAL PLANT	248,406,172	32,701,013	22,800,807	135,597,282	191,099,102	10,057,423	4,905,949	25,850,256	40,813,628	7,854,312	8,639,131	16,493,443

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 January 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	39,838,308	39,838,308	0	0
99	108X06	Utility 1 - Allocated	629,225	0	629,225	0
99	108X06	Utility 1 - Washington	2,484,673	0	2,484,673	0
99	108X06	Utility 1 - Idaho	853,270	0	853,270	0
99	108X06	Utility 2	2,340,875	0	0	2,340,875
7	108X06	Utility 7	14,235,674	10,304,208	2,772,682	1,158,784
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-350,384	-253,618	-68,244	-28,521
8	108X06	Utility 8	940,792	0	663,964	276,828
9	108X06	Utility 9	15,621,236	12,352,492	3,268,744	0
Total			76,593,669	62,241,390	10,604,314	3,747,966

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,689,530	5,689,530	0	0
99	108X07	Utility 1 - Allocated	213,774	0	213,774	0
99	108X07	Utility 1 - Washington	447,729	0	447,729	0
99	108X07	Utility 1 - Idaho	195,850	0	195,850	0
99	108X07	Utility 2	1,016,163	0	0	1,016,163
7	108X07	Utility 7	17,926	12,975	3,491	1,459
9	108X07	Utility 9	730,226	577,426	152,800	0
Total			8,311,198	6,279,931	1,013,644	1,017,622

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 For Twelve Months Ended January 31, 2011 Average of Monthly Averages 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 Plant												
99		Utility 1	932,657	0	0	0	0	764,207	168,450	0	932,657	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	1,126,715	0	0	153,451	153,451	764,207	168,450	40,607	973,264	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	818,676	37,477	0	781,199	818,676	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	27,040,556	0	0	19,572,766	19,572,766	0	0	5,266,689	5,266,689	0	2,201,101	2,201,101
8		Utility 8	778,347	0	0	0	0	0	0	549,318	549,318	0	229,029	229,029
		TOTAL ACCOUNT	28,684,019	37,477	0	20,353,965	20,391,442	0	0	5,816,007	5,816,007	46,440	2,430,130	2,476,570
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	634,581	0	0	634,581	634,581	0	0	0	0	0	0	0
99		Utility 1	19,410	0	0	0	0	0	0	19,410	19,410	0	0	0
99		Utility 2	1,239	0	0	0	0	0	0	0	0	1,239	0	1,239
7		Utility 7	7,973,061	0	0	5,771,141	5,771,141	0	0	1,552,913	1,552,913	0	649,007	649,007
8		Utility 8	463,610	0	0	0	0	0	0	327,193	327,193	0	136,417	136,417
		TOTAL ACCOUNT	9,091,901	0	0	6,405,722	6,405,722	0	0	1,899,516	1,899,516	1,239	785,424	786,663
		TOTAL	38,902,635	37,477	0	26,913,138	26,950,615	764,207	168,450	7,756,130	8,688,787	47,679	3,215,554	3,263,233

ALLOCATION RATIOS:

Account	Utility	Description	Factor	Electric	Gas North	Oregon
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 AMORTIZATION COMMON PLANT For Twelve Months Ended January 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	4,255,600	4,255,600	0	0
		Total	4,255,600	4,255,600	0	0
		Accum Amort - Limited Term Plant 111X30				
99		Utility 0	626,392	626,392	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	29,907	0	0	29,907
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	24,661	19,501	5,160	0
		Total	680,960	645,893	5,160	29,907
		Accum Amort - Mainframe Software 111X31				
99		Utility 0	319,453	319,453	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	29,025	0	0	29,025
7		Utility 7	11,547,701	8,358,572	2,249,146	939,983
8		Utility 8	75,362	0	53,187	22,175
9		Utility 9	0	0	0	0
		Total	11,971,541	8,678,025	2,302,333	991,183
		Accum Amort - PC Software 111X32				
99		Utility 0	507,673	507,673	0	0
99		Utility 1	8,147	0	8,147	0
99		Utility 2 - Oregon	136	0	0	136
7		Utility 7	6,515,245	4,715,930	1,268,974	530,341
8		Utility 8	429,336	0	303,004	126,332
9		Utility 9	0	0	0	0
		Total	7,460,537	5,223,603	1,580,125	656,809

	Accum Amort--Leasehold Improvements - 111X50				
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	38,003	0	0	38,003
7	Utility 7	108,261	78,363	21,086	8,812
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,176	2,693	0
	Total	<u>159,133</u>	<u>88,539</u>	<u>23,779</u>	<u>46,815</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>-56,556</u>	<u>-56,556</u>	<u>0</u>	<u>0</u>
	Total	<u>-56,556</u>	<u>-56,556</u>	<u>0</u>	<u>0</u>
	TOTAL Accumulated Amortization	24,471,215	18,835,104	3,911,397	1,724,714

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 January 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	-15,695,446	-11,360,835	-3,057,002	-1,277,609
9	282900	Utility 9	-1,729,178	-1,367,348	-361,830	0
		Total	<u>-17,424,624</u>	<u>-12,728,183</u>	<u>-3,418,832</u>	<u>-1,277,609</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%