

GAS RATE OF RETURN For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: G-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	3,620,182	2,221,953	1,398,229
		Adjustments			
		Adjusted Gas Net Operating Income	3,620,182	2,221,953	1,398,229
G-APL		Gas Net Adjusted Rate Base	292,470,371	191,122,801	101,347,570
		RATE OF RETURN	1.238%	1.163%	1.380%

GAS ALLOCATION PERCENTAGES For Month Ended January 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	1/31/2011	223,151	148,324	74,827
		Percent		100.000%	66.468%	33.532%
3	G-OPS	Direct Distribution Operating Expense		637,008	444,216	192,792
		Percent		100.000%	69.735%	30.265%
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						
		Percentage		223,040	148,247	74,793
				100.000%	66.467%	33.533%
Total Direct Plant						
		Percentage		298,884,304	189,804,990	109,079,314
				100.000%	63.505%	36.495%
Total Four Factor Allocators						
4		Percent		400.000%	274.072%	125.928%
				100.000%	68.518%	31.482%
Underground Storage & Dist Plant						
				System	Washington	Idaho
G-PLT		Underground Storage		28,825,147	20,004,651	8,820,496
G-PLT		Distribution		427,078,469	275,973,890	151,104,579
		Total Underground Storage/Dist Plant		455,903,616	295,978,541	159,925,075
5		Percent		100.000%	64.921%	35.079%
6	Input	Actual Therms Purchased	1/31/2011	41,402,163	28,960,813	12,441,350
		Percent		100.000%	69.950%	30.050%

GAS ALLOCATION PERCENTAGES For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	Elcc/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 Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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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%

		12/31/2010	System	Washington	Idaho
10	Actual Annual Throughput		345,660,550	233,500,090	112,160,460
	Percent		100.000%	67.552%	32.448%
11	G-OPS Book Depreciation		1,065,323	696,549	368,774
	Percent		100.000%	65.384%	34.616%
12	G-PLT Net Gas Plant		339,084,961	220,886,980	118,197,981
	Percent		100.000%	65.142%	34.858%
13	G-PLT Net Gas General Plant		32,055,826	21,835,545	10,220,281
	Percent		100.000%	68.117%	31.883%
14	G-SCM Net Allocated Schedule M		-2,793,591	-1,835,724	-957,867
	Percent		100.000%	65.712%	34.288%
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	12/31/2010	Washington	Idaho
Input Underground Storage (Actual, not Situs)		20,004,651	8,820,496
Input Distribution		276,451,724	150,221,147
Input General		3,723,680	2,752,562
Input TOTAL		300,180,055	161,794,205

GAS OPERATING STATEMENT For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	24,115,657	0	24,115,657	16,304,180	0	16,304,180	7,811,477	0	7,811,477
99	4812XX	Commercial - Firm & Interruptible	12,527,455	0	12,527,455	8,775,565	0	8,775,565	3,751,890	0	3,751,890
99	4813XX	Industrial-Firm	404,634	0	404,634	247,542	0	247,542	157,092	0	157,092
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-915,853	0	-915,853	-368,501	0	-368,501	-547,352	0	-547,352
99	484000	Interdepartmental Revenue	54,723	0	54,723	48,668	0	48,668	6,055	0	6,055
TOTAL SALES TO ULTIMATE CUSTOMERS			36,186,616	0	36,186,616	25,007,454	0	25,007,454	11,179,162	0	11,179,162
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	9,639,377	0	9,639,377	6,742,744	0	6,742,744	2,896,633	0	2,896,633
99	488000	Miscellaneous Service Revenues	1,650	0	1,650	843	0	843	807	0	807
99	489300	Transportation For Others	376,032	0	376,032	337,976	0	337,976	38,056	0	38,056
99	493000	Rent from Gas Property	246	0	246	246	0	246	0	0	0
4	495000	Other Gas Revenues	754,254	135	754,389	528,879	92	528,971	225,375	43	225,418
TOTAL OTHER OPERATING REVENUES			10,771,559	135	10,771,694	7,610,688	92	7,610,780	3,160,871	43	3,160,914
TOTAL GAS REVENUES			46,958,175	135	46,958,310	32,618,142	92	32,618,234	14,340,033	43	14,340,076
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	26,985,521	2,446,394	29,431,915	18,845,304	1,711,253	20,556,557	8,140,217	735,141	8,875,358
6	808XXX	Net Natural Gas Storage Transactions	3,106,778	0	3,106,778	2,173,191	0	2,173,191	933,587	0	933,587
6	811000	Gas Used for Products Extraction	-122,254	0	-122,254	-85,517	0	-85,517	-36,737	0	-36,737
10	813000	Other Gas Expenses	0	112,914	112,914	0	76,276	76,276	0	36,638	36,638
99	813010	Gas Technology Institute (GTI) Expenses	17,508	0	17,508	12,535	0	12,535	4,973	0	4,973
TOTAL PRODUCTION EXPENSES			29,987,553	2,559,308	32,546,861	20,945,513	1,787,529	22,733,042	9,042,040	771,779	9,813,819
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	30,317	30,317	0	21,040	21,040	0	9,277	9,277
1	837000	Other Equipment	0	36,432	36,432	0	25,284	25,284	0	11,148	11,148
TOTAL UNDERGROUND STORAGE OP. EXP			0	66,749	66,749	0	46,324	46,324	0	20,425	20,425
G-ADP		Depreciation Expense	0	43,202	43,202	0	29,982	29,982	0	13,220	13,220
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	14,033	14,033	0	9,739	9,739	0	4,294	4,294
TOTAL UNDERGROUND STORAGE EXP			0	124,003	124,003	0	86,058	86,058	0	37,945	37,945

GAS OPERATING STATEMENT For Month Ended January 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	15,417	56,615	72,032	12,318	39,480	51,798	3,099	17,135	20,234
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	56,646	17,582	74,228	41,379	12,261	53,640	15,267	5,321	20,588
3	875000	Measuring & Reg Sta Exp-General	32,630	0	32,630	14,449	0	14,449	18,181	0	18,181
3	876000	Measuring & Reg Sta Exp-Industrial	457	0	457	184	0	184	273	0	273
3	877000	Measuring & Reg Sta Exp-City Gate	14,193	0	14,193	5,216	0	5,216	8,977	0	8,977
3	878000	Meter & House Regulator Expenses	108,995	0	108,995	92,078	0	92,078	16,917	0	16,917
3	879000	Customer Installation Expenses	131,495	6,834	138,329	79,498	4,766	84,264	51,997	2,068	54,065
3	880000	Other Expenses	73,278	38,325	111,603	46,003	26,726	72,729	27,275	11,599	38,874
3	881000	Rents	0	2,447	2,447	0	1,706	1,706	0	741	741
MAINTENANCE											
3	885000	Supervision & Engineering	5,104	0	5,104	1,278	0	1,278	3,826	0	3,826
3	887000	Mains	118,541	94	118,635	94,095	66	94,161	24,446	28	24,474
3	889000	Measuring & Reg Sta Exp-General	6,211	0	6,211	5,558	0	5,558	653	0	653
3	890000	Measuring & Reg Sta Exp-Industrial	6,060	0	6,060	5,997	0	5,997	63	0	63
3	891000	Measuring & Reg Sta Exp-City Gate	7,341	0	7,341	3,742	0	3,742	3,599	0	3,599
3	892000	Services	38,308	53,765	92,073	27,510	37,493	65,003	10,798	16,272	27,070
3	893000	Meters & House Regulators	22,332	30,395	52,727	14,911	21,196	36,107	7,421	9,199	16,620
3	894000	Other Equipment	0	17,102	17,102	0	11,926	11,926	0	5,176	5,176
TOTAL DISTRIBUTION OPERATING EXP			637,008	223,159	860,167	444,216	155,620	599,836	192,792	67,539	260,331
G-ADP		Depreciation	831,829	5,198	837,027	540,586	3,636	544,222	291,243	1,562	292,805
G-OTX		Taxes Other Than FIT	2,367,288	0	2,367,288	2,056,605	0	2,056,605	310,683	0	310,683
TOTAL DISTRIBUTION EXPENSES			3,836,125	228,357	4,064,482	3,041,407	159,256	3,200,663	794,718	69,101	863,819
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	35,868	35,868	0	23,841	23,841	0	12,027	12,027
2	902000	Meter Reading Expenses	133,278	6,036	139,314	115,238	4,012	119,250	18,040	2,024	20,064
G-903	903XXX	Customer Records & Collection Expenses	56,281	305,539	361,820	40,397	203,081	243,478	15,884	102,458	118,342
2	904000	Uncollectible Accounts	0	148,154	148,154	0	98,475	98,475	0	49,679	49,679
2	905000	Misc Customer Accounts	0	4,343	4,343	0	2,887	2,887	0	1,456	1,456
TOTAL CUSTOMER ACCOUNTS EXPENSES			189,559	499,940	689,499	155,635	332,296	487,931	33,924	167,644	201,568
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	2,506,880	10,292	2,517,172	1,635,669	6,841	1,642,510	871,211	3,451	874,662
2	909000	Advertising	469	26,463	26,932	469	17,589	18,058	0	8,874	8,874
2	910000	Misc Customer Service & Info Exp	0	11,526	11,526	0	7,661	7,661	0	3,865	3,865
TOTAL CUSTOMER SERVICE & INFO EXP			2,507,349	48,281	2,555,630	1,636,138	32,091	1,668,229	871,211	16,190	887,401

GAS OPERATING STATEMENT For Month Ended January 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	638	638	0	424	424	0	214	214
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	-2,392	-302	-2,694	-2,392	-201	-2,593	0	-101	-101
TOTAL SALES EXPENSES			-2,392	336	-2,056	-2,392	223	-2,169	0	113	113
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	12,428	548,145	560,573	10,088	375,578	385,666	2,340	172,567	174,907
4	921000	Office Supplies & Expenses	0	107,729	107,729	0	73,814	73,814	0	33,915	33,915
4	922000	Admin. Expenses Transferred - Credit	0	-2,574	-2,574	0	-1,764	-1,764	0	-810	-810
4	923000	Outside Services Employed	0	209,973	209,973	0	143,869	143,869	0	66,104	66,104
4	924000	Property Insurance Premium	0	22,261	22,261	0	15,253	15,253	0	7,008	7,008
4	925XXX	Injuries and Damages	0	92,796	92,796	0	63,582	63,582	0	29,214	29,214
4	926XXX	Employee Pensions and Benefits	4,630	17,702	22,332	4,630	12,129	16,759	0	5,573	5,573
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	49,016	23,660	72,676	31,531	16,211	47,742	17,485	7,449	24,934
4	930000	Miscellaneous General Expenses	3,821	193,310	197,131	912	132,452	133,364	2,909	60,858	63,767
4	931000	Rents	1,391	14,915	16,306	1,333	10,219	11,552	58	4,696	4,754
4	935000	Maintenance of General Plant	33,119	117,103	150,222	20,501	80,237	100,738	12,618	36,866	49,484
TOTAL ADMIN & GEN OPERATING EXP			104,405	1,345,020	1,449,425	68,995	921,580	990,575	35,410	423,440	458,850
G-ADP		Depreciation	75,789	109,305	185,094	47,451	74,894	122,345	28,338	34,411	62,749
4	404X30	Amortization - Intangible Distribution Plant	2,253	169	2,422	1,934	116	2,050	319	53	372
4	404X31	Amortization - Mainframe Software	0	113,294	113,294	0	77,627	77,627	0	35,667	35,667
4	404X32	Amortization - PC Software	0	8,670	8,670	0	5,941	5,941	0	2,729	2,729
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	407X28	Amortization - Decoupling Revenue	-93,431	0	-93,431	-93,431	0	-93,431	0	0	0
99	407329	Decoupling Surcharge	98,240	0	98,240	98,240	0	98,240	0	0	0
99	407335	DSIT Amortization - ID	-76,932	0	-76,932	0	0	0	-76,932	0	-76,932
G-OTX		Taxes Other than FIT	0	3,094	3,094	0	2,120	2,120	0	974	974
TOTAL ADMIN & GENERAL EXPENSES			110,324	1,579,719	1,690,043	123,189	1,082,392	1,205,581	-12,865	497,327	484,462
TOTAL EXPENSES BEFORE FIT			36,628,518	5,039,944	41,668,462	25,899,490	3,479,845	29,379,335	10,729,028	1,560,099	12,289,127
NET OPERATING INCOME BEFORE FIT					5,289,848			3,238,899			2,050,949
G-FIT		FEDERAL INCOME TAX			666,653			272,954			393,699
G-FIT		DEFERRED FEDERAL INCOME TAX			1,006,655			746,220			260,435
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-3,642			-2,228			-1,414
GAS NET OPERATING INCOME					3,620,182			2,221,953			1,398,229

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.468%	33.532%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.735%	30.265%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.950%	30.050%
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 January 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	-3,005,643	0	-3,005,643	-2,095,479	0	-2,095,479	-910,164	0	-910,164
99	805120	Gas Expense - Rate Deferrals	939,778	0	939,778	634,496	0	634,496	305,282	0	305,282
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	24,273,152	0	24,273,152	16,977,742	0	16,977,742	7,295,410	0	7,295,410
1	804001	Pipeline Demand Costs	2,514,619	0	2,514,619	1,745,146	0	1,745,146	769,473	0	769,473
99	804010	Gas Costs - Fixed Hedge	20,932	0	20,932	14,642	0	14,642	6,290	0	6,290
99	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
99	804017	Transaction Fees	6,273	0	6,273	4,388	0	4,388	1,885	0	1,885
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	45,239	0	45,239	31,645	0	31,645	13,594	0	13,594
6	804700	Gas Costs - Offsystem Bookout	0	2,446,394	2,446,394	0	1,711,253	1,711,253	0	735,141	735,141
6	804730	Gas Costs - Intracompany LDC Gas	2,191,171	0	2,191,171	1,532,724	0	1,532,724	658,447	0	658,447
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			26,985,521	2,446,394	29,431,915	18,845,304	1,711,253	20,556,557	8,140,217	735,141	8,875,358

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	69.950%	30.050%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 4/13/2011

ALLOCATION OF ACCOUNT 903 For Month Ended January 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	56,281	305,159	361,440	40,397	202,833	243,230	15,884	102,326	118,210
12	903920	Accts Rec Sold - Program Fees	0	380	380	0	248	248	0	132	132
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
		Total Account 903	56,281	305,539	361,820	40,397	203,081	243,478	15,884	102,458	118,342

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.468%	33.532%
G-ALL	12	Net Gas Plant	100.000%	65.142%	34.858%

ALLOCATION OF ACCOUNT 908 For Month Ended January 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	13,145	10,292	23,437	8,248	6,841	15,089	4,897	3,451	8,348
99	908600	Customer Service & Info Expense	2,333,629	0	2,333,629	1,644,288	0	1,644,288	689,341	0	689,341
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	151,677	0	151,677	-16,867	0	-16,867	168,544	0	168,544
99	908990	DSM Amortization	8,429	0	8,429	0	0	0	8,429	0	8,429
Total Account 908			2,506,880	10,292	2,517,172	1,635,669	6,841	1,642,510	871,211	3,451	874,662

ALLOCATION RATIOS:

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

100.000%

66.468%

33.532%

FEDERAL INCOME TAXES--GAS For Month Ended January 31, 2011 Average of Monthly Averages Basis		Report ID: G-FIT-1A				
Ref/Basis	Description	System	Washington	Idaho		
	Calculation of Taxable Operating Income:					
G-OPS	Operating Revenue	46,958,310	32,618,234	14,340,076		
G-OPS	Operating & Maintenance Expense	38,166,275	26,523,768	11,642,507		
G-OPS	Book Depreciation & Amortization	1,117,772	787,103	330,669		
G-OTX	Taxes Other than FIT	2,384,415	2,068,464	315,951		
	Net Operating Income Before FIT	5,289,848	3,238,899	2,050,949		
	Less: Monthly Interest Expense	784,067	505,361	278,706		
G-SCM	Add: Schedule M Additions	395,339	-47,307	442,646		
G-SCM	Less: Schedule M Deductions	2,996,398	1,906,363	1,090,035		
	Taxable Net Operating Income	1,904,722	779,868	1,124,854		
	Percent	35%	35%	35%		
	Total Federal Income Tax	666,653	272,954	393,699		
G-DTE	Deferred FIT	1,006,655	746,220	260,435		
99	411400 Amortized Investment Tax Credit	-3,642	-2,228	-1,414		
	Total FIT/Deferred FIT & ITC	1,669,666	1,016,946	652,720		
ALLOCATION RATIOS:						
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	

GAS SCHEDULE M ITEMS For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:											
	G-OPS	Book Depreciation & Amortization (997000)	909,871	280,024	1,189,895	589,971	192,323	782,294	319,900	87,701	407,601
12	997001	Contributions In Aid of Construction	0	5,521	5,521	0	3,596	3,596	0	1,925	1,925
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	29,506	29,506	0	20,217	20,217	0	9,289	9,289
6	997008	DSM Book Amortization	0	8,429	8,429	0	5,896	5,896	0	2,533	2,533
99	997010	Deferred Gas Credit and Refunds	-2,064,728	0	-2,064,728	-1,459,847	0	-1,459,847	-604,881	0	-604,881
4	997015	Airplane Lease Payments	0	7,915	7,915	0	5,423	5,423	0	2,492	2,492
12	997016	1992 Redemptions	0	39,181	39,181	0	25,523	25,523	0	13,658	13,658
4	997020	FAS87 Current Pension Accrual	0	214,599	214,599	0	147,039	147,039	0	67,560	67,560
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	3,672	0	3,672	3,672	0	3,672	0	0	0
12	997032	Interest Rate Swaps	0	14,276	14,276	0	9,300	9,300	0	4,976	4,976
99	997033	DSM Tariff Rider	1,264,342	0	1,264,342	760,495	0	760,495	503,847	0	503,847
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	155,763	0	155,763	-16,867	0	-16,867	172,630	0	172,630
11	997080	Book Transportation Depreciation	0	110,879	110,879	0	72,497	72,497	0	38,382	38,382
4	997081	Deferred Compensation	0	109,409	109,409	0	74,965	74,965	0	34,444	34,444
4	997082	Meal Disallowances	0	5,546	5,546	0	3,800	3,800	0	1,746	1,746
4	997083	Paid Time Off	0	-17,086	-17,086	0	-11,707	-11,707	0	-5,379	-5,379
2	997084	Customer Uncollectibles	0	63,590	63,590	0	42,267	42,267	0	21,323	21,323
TOTAL SCHEDULE M ADDITIONS			273,550	121,789	395,339	-117,946	70,639	-47,307	391,496	51,150	442,646
Schedule M Deductions:											
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	2,909,933	2,909,933	0	1,902,631	1,902,631	0	1,007,302	1,007,302
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	81,018	0	81,018	0	0	0	81,018	0	81,018
TOTAL SCHEDULE M DEDUCTIONS			81,018	2,915,380	2,996,398	0	1,906,363	1,906,363	81,018	1,009,017	1,090,035

ALLOCATION RATIOS:

Account	Ref/Basis	Description	100.000%	69.400%	30.600%
G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.468%	33.532%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.735%	30.265%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	69.950%	30.050%
G-ALL	11	Book Depreciation	100.000%	65.384%	34.616%
G-ALL	12	Net Gas Plant	100.000%	65.142%	34.858%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS For Month Ended January 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	811,201	533,056	278,145
99	410100	Deferred Federal Income Tax Exp	302,636	241,868	60,768
		SUBTOTAL	<u>1,113,837</u>	<u>774,924</u>	<u>338,913</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	-52,664	-34,607	-18,057
99	411100	Deferred Federal Income Tax Exp	-54,518	5,903	-60,421
		SUBTOTAL	<u>-107,182</u>	<u>-28,704</u>	<u>-78,478</u>
		Total Deferred Federal Income Tax Expense	<u><u>1,006,655</u></u>	<u><u>746,220</u></u>	<u><u>260,435</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	65.712%	34.288%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended January 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	292,470,371	191,122,801	101,347,570
	Interest Deduction for FIT Calculation	9,408,796	6,064,326	3,344,470
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 January 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	14,033	14,033	0	9,739	9,739	0	4,294	4,294
		DISTRIBUTION									
99	408110	State Excise Tax	984,207	0	984,207	984,207	0	984,207	0	0	0
99	408120	Municipal Occupation & License Tax	1,141,065	0	1,141,065	931,339	0	931,339	209,726	0	209,726
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	206,207	0	206,207	141,059	0	141,059	65,148	0	65,148
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	35,809	0	35,809	0	0	0	35,809	0	35,809
		TOTAL	2,367,288	0	2,367,288	2,056,605	0	2,056,605	310,683	0	310,683
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	3,094	3,094	0	2,120	2,120	0	974	974
		TOTAL TAXES OTHER THAN FIT	2,367,288	17,127	2,384,415	2,056,605	11,859	2,068,464	310,683	5,268	315,951
		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	28,825,147		14,033	20,004,651	6.664%	10,207	8,820,496	5.452%	3,826
G-ALL		Distribution	426,672,871		206,207	276,451,724	92.095%	141,059	150,221,147	92.847%	65,148
G-ALL		General	6,476,242		3,094	3,723,680	1.241%	1,901	2,752,562	1.701%	1,193
		TOTAL	461,974,260		223,334	300,180,055	100.000%	153,167	161,794,205	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 January 31, 2011 Average of Monthly Averages Basis	Report ID: G-PLT-1A
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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE										
INTANGIBLE PLANT--SOFTWARE:										
(from Report C-IPL)										
4	C-IPL	1,138,697	40,607	1,179,304	970,247	27,823	998,070	168,450	12,784	181,234
4	C-IPL	0	6,771,720	6,771,720	0	4,639,847	4,639,847	0	2,131,873	2,131,873
4	C-IPL	0	552,479	552,479	0	378,548	378,548	0	173,931	173,931
TOTAL INTANGIBLE PLANT--SOFTWARE		1,138,697	7,364,806	8,503,503	970,247	5,046,218	6,016,465	168,450	2,318,588	2,487,038
UNDERGROUND STORAGE PLANT:										
1	350XXX	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
1	351XXX	0	1,301,059	1,301,059	0	902,935	902,935	0	398,124	398,124
1	352XXX	0	12,695,434	12,695,434	0	8,810,631	8,810,631	0	3,884,803	3,884,803
1	353000	0	1,044,477	1,044,477	0	724,867	724,867	0	319,610	319,610
1	354000	0	11,276,313	11,276,313	0	7,825,761	7,825,761	0	3,450,552	3,450,552
1	355000	0	173,784	173,784	0	120,606	120,606	0	53,178	53,178
1	356000	0	407,617	407,617	0	282,886	282,886	0	124,731	124,731
1	357000	0	1,453,688	1,453,688	0	1,008,859	1,008,859	0	444,829	444,829
TOTAL UNDERGROUND STORAGE PLANT		0	28,825,147	28,825,147	0	20,004,651	20,004,651	0	8,820,496	8,820,496
DISTRIBUTION PLANT:										
6	374200	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	721,340	22,254	743,594	459,668	15,567	475,235	261,672	6,687	268,359
6	376000	212,480,986	2,512,521	214,993,507	135,499,193	1,757,508	137,256,701	76,981,793	755,013	77,736,806
6	378000	4,963,582	57,440	5,021,022	3,003,330	40,179	3,043,509	1,960,252	17,261	1,977,513
6	379000	5,847,248	60,967	5,908,215	1,702,507	42,646	1,745,153	4,144,741	18,321	4,163,062
6	380000	138,040,974	0	138,040,974	91,496,630	0	91,496,630	46,544,344	0	46,544,344
6	381000	59,452,501	0	59,452,501	39,724,843	0	39,724,843	19,727,658	0	19,727,658
6	382000	0	0	0	0	0	0	0	0	0
6	383000	0	0	0	0	0	0	0	0	0
6	384000	0	0	0	0	0	0	0	0	0
6	385000	2,769,453	0	2,769,453	2,170,421	0	2,170,421	599,032	0	599,032
6	387000	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT		424,425,287	2,653,182	427,078,469	274,117,990	1,855,900	275,973,890	150,307,297	797,282	151,104,579
GENERAL PLANT: (From C-GPL)										
4	389XXX	667,149	857,520	1,524,669	575,660	587,556	1,163,216	91,489	269,964	361,453
4	390XXX	2,321,278	10,297,246	12,618,524	1,362,490	7,055,467	8,417,957	958,788	3,241,779	4,200,567
4	391XXX	0	7,419,154	7,419,154	0	5,083,456	5,083,456	0	2,335,698	2,335,698
4	392XXX	5,606,113	1,377,236	6,983,349	4,188,487	943,655	5,132,142	1,417,626	433,581	1,851,207
4	393000	155,056	244,187	399,243	114,467	167,312	281,779	40,589	76,875	117,464
4	394000	1,471,168	2,115,401	3,586,569	1,023,746	1,449,430	2,473,176	447,422	665,971	1,113,393
4	395000	105,765	299,637	405,402	79,769	205,305	285,074	25,996	94,332	120,328
4	396XXX	4,091,098	738,718	4,829,816	3,143,324	506,155	3,649,479	947,774	232,563	1,180,337

GAS UTILITY PLANT For Month Ended January 31, 2011 Average of Monthly Averages Basis			Report ID: G-PLT-1A			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
4	397XXX	Communications Equipment	1,744,032	4,099,788	5,843,820	567,922	2,809,093	3,377,015	1,176,110	1,290,695	2,466,805			
4	398000	Miscellaneous Equipment	236	80,161	80,397	101	54,925	55,026	135	25,236	25,371			
		TOTAL GENERAL PLANT	16,161,895	27,529,048	43,690,943	11,055,966	18,862,354	29,918,320	5,105,929	8,666,694	13,772,623			
		TOTAL PLANT IN SERVICE	441,725,879	66,372,183	508,098,062	286,144,203	45,769,123	331,913,326	155,581,676	20,603,060	176,184,736			
99	1118.XX	CONSTRUCTION WORK IN PROGRESS GROSS GAS PLANT	0	0	0	0	0	0	0	0	0			
			441,725,879	66,372,183	508,098,062	286,144,203	45,769,123	331,913,326	155,581,676	20,603,060	176,184,736			
		ACCUMULATED DEPRECIATION												
G-ADP	1119.X1	Underground Storage	0	11,661,376	11,661,376	0	8,092,995	8,092,995	0	3,568,381	3,568,381			
G-ADP	1119.X5	Distribution	141,565,866	884,617	142,450,483	92,000,220	618,790	92,619,010	49,565,646	265,827	49,831,473			
G-ADP	1119.X6	General Plant - Non-Transportation	5,130,207	5,421,742	10,551,949	3,592,533	3,714,869	7,307,402	1,537,674	1,706,873	3,244,547			
G-ADP	1119.X7	General Plant - Transportation	1,006,128	77,040	1,083,168	722,587	52,786	775,373	283,541	24,254	307,795			
		TOTAL ACCUMULATED DEPRECIATION	147,702,201	18,044,775	165,746,976	96,315,340	12,479,440	108,794,780	51,386,861	5,565,335	56,952,196			
		ACCUMULATED AMORTIZATION												
4	111X30	Intangible Plant - Communication Equipment (C-AAM)	90,370	6,091	96,461	55,016	4,173	59,189	35,354	1,918	37,272			
4	111X31	Intangible Plant - Mainframe Software (C-AAM)	0	2,849,676	2,849,676	0	1,952,541	1,952,541	0	897,135	897,135			
4	111X32	Intangible Plant - PC Software (C-AAM)	0	293,426	293,426	0	201,050	201,050	0	92,376	92,376			
4	111X50	Leasehold Improvements (C-AAM)	1,863	24,699	26,562	1,863	16,923	18,786	0	7,776	7,776			
4	111X60	Leasehold Improvements (C-AAM)	0	0	0	0	0	0	0	0	0			
		TOTAL ACCUMULATED AMORTIZATION	92,233	3,173,892	3,266,125	56,879	2,174,687	2,231,566	35,354	999,205	1,034,559			
		NET GAS UTILITY PLANT	293,931,445	45,153,516	339,084,961	189,771,984	31,114,996	220,886,980	104,159,461	14,038,520	118,197,981			

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%	69.950%	30.050%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended January 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	293,931,445	45,153,516	339,084,961	189,771,984	31,114,996	220,886,980	104,159,461	14,038,520	118,197,981
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,964,730	-3,964,730	0	-2,582,704	-2,582,704	0	-1,382,026	-1,382,026
12	282900	Deferred F.I.T. - Plant In Service	0	-56,234,101	-56,234,101	0	-36,632,018	-36,632,018	0	-19,602,083	-19,602,083
12	190180	FAS 109 ITC	0	148,804	148,804	0	96,934	96,934	0	51,870	51,870
12	283850	Gas portion of Bond Redemptions	0	-1,449,241	-1,449,241	0	-944,065	-944,065	0	-505,176	-505,176
4	190850	Gain on Sale of General Office Bldg--GAS	0	21,945	21,945	0	15,036	15,036	0	6,909	6,909
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-61,477,323	-61,477,323	0	-40,046,817	-40,046,817	0	-21,430,506	-21,430,506
		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	13,007,560	13,007,560	0	9,027,247	9,027,247	0	3,980,313	3,980,313
99	186710	DSM Programs	47,049	0	47,049	0	0	0	47,049	0	47,049
4	253850	Gain on Sale of General Office Building	0	-62,641	-62,641	0	-42,920	-42,920	0	-19,721	-19,721
		TOTAL OTHER ADJUSTMENTS	47,049	14,815,684	14,862,733	0	10,282,638	10,282,638	47,049	4,533,046	4,580,095
		NET RATE BASE	293,978,494	-1,508,123	292,470,371	189,771,984	1,350,817	191,122,801	104,206,510	-2,858,940	101,347,570

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%	65.142%	34.858%
G-ALL	13	Net Gas General Plant	100.000%	68.117%	31.883%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended January 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	28,825,147	28,825,147	0	20,004,651	20,004,651	0	8,820,496	8,820,496
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	28,352,372	28,352,372	0	19,676,545	19,676,545	0	8,675,827	8,675,827
		Percentage		100.000%	100.000%		0.000%			0.000%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X08/111X40	Accumulated Depreciation		11,661,376	11,661,376	0			0		
	403X80	Depreciation Expense - JP		43,202	43,202	0			0		
		JURISDICTIONAL ALLOCATION:									
1	108X08/111X40	Accumulated Depreciation	0	11,661,376	11,661,376	0	8,092,995	8,092,995	0	3,568,381	3,568,381
1	403X80	Depreciation Expense - JP	0	43,202	43,202	0	29,982	29,982	0	13,220	13,220
		DISTRIBUTION PLANT:									
G-PLT		Plant in Service	424,425,287	2,653,182	427,078,469	274,117,990	1,855,900	275,973,890	150,307,297	797,282	151,104,579
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	424,340,317	2,653,182	426,993,499	274,057,690	1,855,900	275,913,590	150,282,627	797,282	151,079,909
		Percentage		0.621%	100.000%		64.584%			34.795%	
		ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:									
	108X05	Accumulated Depreciation		884,617	142,450,483	92,000,220			49,565,646		
	403X50	Depreciation Expense		5,198	837,027	540,586			291,243		
		JURISDICTIONAL ALLOCATION:									
6	108X05	Accumulated Depreciation	141,565,866	884,617	142,450,483	92,000,220	618,790	92,619,010	49,565,646	265,827	49,831,473
6	403X50	Depreciation Expense	831,829	5,198	837,027	540,586	3,636	544,222	291,243	1,562	292,805
		GENERAL PLANT--NON-TRANSPORTATION									
G-PLT		Plant in Service	16,161,895	27,529,048	43,690,943	11,055,966	18,862,354	29,918,320	5,105,929	8,666,694	13,772,623
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	5,606,113	1,377,236	6,983,349	4,188,487	943,655	5,132,142	1,417,626	433,581	1,851,207
		Depreciable Non-Transport Genl Plant	9,888,633	25,294,292	35,182,925	6,291,819	17,331,143	23,622,962	3,596,814	7,963,149	11,559,963
		Percentage		71.894%	100.000%		17.883%			10.223%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended January 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		5,421,742	7,541,299	1,348,611			770,947		
	108X06	Accum Depr--Gas General Plant - Direct	3,010,649		3,010,649	2,243,922			766,727		
	403X60	Depreciation Expense	42,529	108,789	151,319	27,060			15,469		
	403X60	Washington Depreciation Expense (C-DEP)			1,339	1,339					
	403X60	Idaho Depreciation Expense (C-DEP)			7,202				7,202		
	403X60	Depreciation Expense (Direct)	22,618		22,618	17,482			5,136		
		JURISDICTIONAL ALLOCATION:									
4	108X06	Accumulated Depreciation	5,130,207	5,421,742	10,551,949	3,592,533	3,714,869	7,307,402	1,537,674	1,706,873	3,244,547
4	403X60	Depreciation Expense	73,688	108,789	182,477	45,881	74,540	120,421	27,807	34,249	62,056
		GENERAL PLANT--TRANSPORTATION									
G-PLT	392XXX	Transportation General Plant	5,606,113	1,377,236	6,983,349	4,188,487	943,655	5,132,142	1,417,626	433,581	1,851,207
		Percentage		19.722%	100.000%	59.978%			20.300%		
		ALLOCATED ON DEPRECIABLE PLANT									
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		77,040	390,629	234,291			79,298		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	692,539		692,539	488,296			204,243		
	403X70	Depreciation Expense		516	2,618	1,570			531		
		JURISDICTIONAL ALLOCATION:									
4	1119.X7	Accumulated Depreciation	1,006,128	77,040	1,083,168	722,587	52,786	775,373	283,541	24,254	307,795
4	403X70	Depreciation Expense	2,101	516	2,617	1,570	354	1,924	531	162	693
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%			69.950%			30.050%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended January 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	13,082	13,082	0	0
99			Utility 1	0	0	0	0
7			Utility 7	512,405	370,894	99,801	41,710
8			Utility 8	19,118	0	13,493	5,625
9			Utility 9	0	0	0	0
		TOTAL		<u>544,605</u>	<u>383,976</u>	<u>113,294</u>	<u>47,335</u>
99	404X32	PC Software	Utility 0	4,267	4,267	0	0
99			Utility 1	322	0	322	0
7			Utility 7	40,164	29,072	7,823	3,269
8			Utility 8	744	0	525	219
9			Utility 9	0	0	0	0
		TOTAL		<u>45,497</u>	<u>33,339</u>	<u>8,670</u>	<u>3,488</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>599,736</u>	<u>426,543</u>	<u>122,300</u>	<u>50,893</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 January 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	698,214	505,388	135,991	56,835
8	Utility 8	12,233	0	8,633	3,600
9	Utility 9	21,143	16,719	4,424	0
9	Utility 9 - Washington	6,399	5,060	1,339	0
9	Utility 9 - Idaho	34,416	27,214	7,202	0
	Total	<u>772,405</u>	<u>554,381</u>	<u>157,589</u>	<u>60,435</u>
7	403X70 Utility 7	447	324	87	36
9	Utility 9	1,178	932	246	0
	Total	<u>1,625</u>	<u>1,256</u>	<u>333</u>	<u>36</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 January 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
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
7		Utility 7	4,082,565	0	0	2,955,083	2,955,083	0	0	795,161	795,161	0	332,321	332,321
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	298,014	0	0	235,655	235,655	0	0	62,359	62,359	0	0	0
		TOTAL ACCOUNT	6,362,435	372,215	447,643	3,213,512	4,033,370	575,660	91,489	857,520	1,524,669	472,075	332,321	804,396
	390XXX	Structures & Improvements												
99		Utility 0	3,588,759	508,459	1,454,025	1,626,275	3,588,759	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	3,496,797	0	0	0	0	0	0	0	0	3,496,797	0	3,496,797
7		Utility 7	47,266,110	0	0	34,212,628	34,212,628	0	0	9,206,020	9,206,020	0	3,847,461	3,847,461
9		Utility 9 - Wa	2,019,736	1,597,106	0	0	1,597,106	422,630	0	0	422,630	0	0	0
9		Utility 9 - Idaho	4,582,023	0	3,623,235	0	3,623,235	0	958,788	0	958,788	0	0	0
9		Utility 9 - Allocated	5,214,939	0	0	4,123,713	4,123,713	0	0	1,091,226	1,091,226	0	0	0
		TOTAL ACCOUNT	67,108,224	2,105,565	5,077,260	39,962,616	47,145,441	1,362,490	958,788	10,297,246	12,618,524	3,496,797	3,847,461	7,344,258
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,999,120	0	0	1,999,120	1,999,120	0	0	0	0	0	0	0
7		Utility 7	36,654,019	0	0	26,531,279	26,531,279	0	0	7,139,103	7,139,103	0	2,983,637	2,983,637
8		Utility 8	396,814	0	0	0	0	0	0	280,051	280,051	0	116,763	116,763
		TOTAL ACCOUNT	39,049,953	0	0	28,530,399	28,530,399	0	0	7,419,154	7,419,154	0	3,100,400	3,100,400
	392XXX	Transportation Equipment												
99		Utility 0	15,597,452	7,379,939	2,693,689	5,523,824	15,597,452	0	0	0	0	0	0	0
99		Utility 1	6,205,197	0	0	0	0	3,912,321	1,261,116	1,031,760	6,205,197	0	0	0
99		Utility 2	2,258,423	0	0	0	0	0	0	0	0	2,258,423	0	2,258,423
7		Utility 7	496,107	0	0	359,097	359,097	0	0	96,627	96,627	0	40,383	40,383
9		Utility 9 - Wa	1,319,792	1,043,626	0	0	1,043,626	276,166	0	0	276,166	0	0	0
9		Utility 9 - Idaho	747,958	0	591,448	0	591,448	0	156,510	0	156,510	0	0	0
9		Utility 9 - Allocated	1,189,243	0	0	940,394	940,394	0	0	248,849	248,849	0	0	0
		TOTAL ACCOUNT	27,814,172	8,423,565	3,285,137	6,823,315	18,532,017	4,188,487	1,417,626	1,377,236	6,983,349	2,258,423	40,383	2,298,806

COMMON GENERAL PLANT For Month Ended January 31, 2011 Average of Monthly Averages Basis		Report ID: C-GPL-1A	***** 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	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	144,307	114,111	0	0	114,111	30,196	0	0	30,196	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	1,166,961	0	0	922,774	922,774	0	0	244,187	244,187	0	0	0
		TOTAL ACCOUNT	2,037,118	124,850	168,131	1,287,667	1,580,648	114,467	40,589	244,187	399,243	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,263,559	1,216,530	397,686	1,649,343	3,263,559	0	0	0	0	0	0	0
99		Utility 1	1,879,796	0	0	0	0	1,015,501	445,475	418,820	1,879,796	0	0	0
99		Utility 2	897,817	0	0	0	0	0	0	0	0	897,817	0	897,817
7		Utility 7	4,449,433	0	0	3,220,633	3,220,633	0	0	866,616	866,616	0	362,184	362,184
8		Utility 8	1,092,875	0	0	0	0	0	0	771,297	771,297	0	321,578	321,578
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
		TOTAL ACCOUNT	11,912,561	1,247,686	405,044	5,091,683	6,744,413	1,023,746	447,422	2,115,401	3,586,569	897,817	683,762	1,581,579
	395000	Laboratory Equipment												
99		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	76,551	0	0	0	0	0	0	54,026	54,026	0	22,525	22,525
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
		TOTAL ACCOUNT	2,244,031	193,475	107,525	1,256,578	1,557,578	79,769	25,996	299,637	405,402	229,575	51,476	281,051
	396XXX	Power Operated Equipment												
99		Utility 0	35,053,296	16,547,890	8,574,008	9,931,398	35,053,296	0	0	0	0	0	0	0
99		Utility 1	4,338,807	0	0	0	0	3,005,039	839,342	494,426	4,338,807	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	651,768	0	0	515,386	515,386	0	0	136,382	136,382	0	0	0
		TOTAL ACCOUNT	41,820,797	17,070,467	8,983,770	10,847,812	36,902,049	3,143,324	947,774	738,718	4,829,816	43,834	45,099	88,933

COMMON GENERAL PLANT For Month Ended January 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	41,398,992	5,593,868	2,287,332	33,517,792	41,398,992	0	0	0	0	0	0	0
99		Utility 1	802,437	0	0	0	0	470,776	331,661	0	802,437	0	0	0
99		Utility 2	726,459	0	0	0	0	0	0	0	0	726,459	0	726,459
7		Utility 7	9,940,398	0	0	7,195,158	7,195,158	0	0	1,936,091	1,936,091	0	809,148	809,148
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
		TOTAL ACCOUNT	65,511,029	5,960,979	5,478,480	46,419,643	57,859,102	567,922	1,176,110	4,099,788	5,843,820	726,459	1,081,647	1,808,106
	398000	Miscellaneous Equipment												
99		Utility 0	8,467	0	2,299	6,168	8,467	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
		TOTAL ACCOUNT	423,122	384	2,809	304,149	307,342	101	135	80,161	80,397	2,367	33,016	35,383
		TOTAL GENERAL PLANT	264,283,442	35,499,186	23,955,799	143,737,374	203,192,359	11,055,966	5,105,929	27,529,048	43,690,943	8,184,574	9,215,565	17,400,139

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 January 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	39,892,092	39,892,092	0	0
99	108X06	Utility 1 - Allocated	608,047	0	608,047	0
99	108X06	Utility 1 - Washington	2,243,922	0	2,243,922	0
99	108X06	Utility 1 - Idaho	766,727	0	766,727	0
99	108X06	Utility 2	2,371,842	0	0	2,371,842
7	108X06	Utility 7	15,305,060	11,078,262	2,980,967	1,245,832
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-351,881	-254,702	-68,536	-28,643
8	108X06	Utility 8	1,005,820	0	709,857	295,963
9	108X06	Utility 9	15,823,006	12,512,042	3,310,964	0
Total			77,664,635	63,227,694	10,551,948	3,884,994

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,633,435	5,633,435	0	0
99	108X07	Utility 1 - Allocated	230,602	0	230,602	0
99	108X07	Utility 1 - Washington	488,296	0	488,296	0
99	108X07	Utility 1 - Idaho	204,243	0	204,243	0
99	108X07	Utility 2	1,050,791	0	0	1,050,791
7	108X07	Utility 7	9,211	6,667	1,794	750
9	108X07	Utility 9	756,190	597,957	158,233	0
Total			8,372,768	6,238,059	1,083,168	1,051,541

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 Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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				***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****		
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	1,138,697	0	0	0	0	970,247	168,450	0	1,138,697	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	1,332,755	0	0	153,451	153,451	970,247	168,450	40,607	1,179,304	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	944,895	159,904	0	784,991	944,895	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	30,611,413	0	0	22,157,459	22,157,459	0	0	5,962,185	5,962,185	0	2,491,769	2,491,769
8		Utility 8	1,147,057	0	0	0	0	0	0	809,535	809,535	0	337,522	337,522
		TOTAL ACCOUNT	32,749,805	159,904	0	22,942,450	23,102,354	0	0	6,771,720	6,771,720	46,440	2,829,291	2,875,731
	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	2,412,521	0	0	1,746,255	1,746,255	0	0	469,887	469,887	0	196,379	196,379
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	26,373
		TOTAL ACCOUNT	2,779,563	0	0	2,003,101	2,003,101	0	0	552,479	552,479	1,231	222,752	223,983
	TOTAL		36,862,123	159,904	0	25,099,002	25,258,906	970,247	168,450	7,364,806	8,503,503	47,671	3,052,043	3,099,714

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 AMORTIZATION COMMON PLANT For Month Ended January 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	4,674,148	4,674,148	0	0
		Total	<u>4,674,148</u>	<u>4,674,148</u>	<u>0</u>	<u>0</u>
Accum Amort - Limited Term Plant 111X30						
99		Utility 0	670,057	670,057	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	33,470	0	0	33,470
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	29,109	23,018	6,091	0
		Total	<u>732,636</u>	<u>693,075</u>	<u>6,091</u>	<u>33,470</u>
Accum Amort - Mainframe Software 111X31						
99		Utility 0	391,246	391,246	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	33,282	0	0	33,282
7		Utility 7	14,047,555	10,168,042	2,736,042	1,143,471
8		Utility 8	161,012	0	113,634	47,378
9		Utility 9	0	0	0	0
		Total	<u>14,633,095</u>	<u>10,559,288</u>	<u>2,849,676</u>	<u>1,224,131</u>
Accum Amort - PC Software 111X32						
99		Utility 0	158,887	158,887	0	0
99		Utility 1	9,920	0	9,920	0
99		Utility 2 - Oregon	249	0	0	249
7		Utility 7	1,132,175	819,502	220,514	92,159
8		Utility 8	89,256	0	62,992	26,264
9		Utility 9	0	0	0	0
		Total	<u>1,390,487</u>	<u>978,389</u>	<u>293,426</u>	<u>118,672</u>

Accum Amort--Leasehold Improvements - 111X50					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	40,220	0	0	40,220
7	Utility 7	112,984	81,781	22,006	9,197
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,176	2,693	0
	Total	<u>166,073</u>	<u>91,957</u>	<u>24,699</u>	<u>49,417</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	432	432	0	0
	Total	<u>432</u>	<u>432</u>	<u>0</u>	<u>0</u>

TOTAL Accumulated Amortization	21,596,871	16,997,289	3,173,892	1,425,690
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ALLOCATION RATIOS:

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

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended January 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	-18,459,699	-13,361,684	-3,595,396	-1,502,619
9	282900	Utility 9	-1,765,037	-1,395,703	-369,334	0
		Total	<u>-20,224,736</u>	<u>-14,757,387</u>	<u>-3,964,730</u>	<u>-1,502,619</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%