

GAS RATE OF RETURN For Month Ended January 31, 2011 Average of Monthly Averages Basis			Report ID: G-ROR-1A		
Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	4,803,017	3,094,700	1,708,317
		Adjustments			
		Adjusted Gas Net Operating Income	4,803,017	3,094,700	1,708,317
G-APL		Gas Net Adjusted Rate Base	287,969,874	188,153,235	99,816,639
		RATE OF RETURN	1.668%	1.645%	1.711%

GAS ALLOCATION PERCENTAGES		Report ID:				
For Month Ended January 31, 2011		G-ALL-1A				
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	219,412	145,944	73,468
		Percent		100.000%	66.516%	33.484%
3	G-OPS	Direct Distribution Operating Expense		633,551	442,348	191,203
		Percent		100.000%	69.820%	30.180%
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
		Percentage		100.000%	66.467%	33.533%
Total Direct Plant						
		Percentage		298,884,304	189,804,990	109,079,314
		Percentage		100.000%	63.505%	36.495%
4		Total Four Factor Allocators		400.000%	274.072%	125.928%
		Percent		100.000%	68.518%	31.482%
Underground Storage & Dist Plant						
				System	Washington	Idaho
	G-PLT	Underground Storage		28,885,631	20,046,627	8,839,004
	G-PLT	Distribution		427,889,764	276,601,304	151,288,460
		Total Underground Storage/Dist Plant		456,775,395	296,647,931	160,127,464
5		Percent		100.000%	64.944%	35.056%
6	Input	Actual Therms Purchased	1/31/2011	268,036,805	188,117,868	79,918,937
		Percent		100.000%	70.184%	29.816%

GAS ALLOCATION PERCENTAGES For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input		1/1/2011	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor						
Direct O&M Accts 500 - 894			57,557,639	50,620,200	3,943,320	2,994,119
Direct O&M Accts 901 - 935			57,769,575	39,717,113	14,983,974	3,068,488
Direct O&M Accts 901 - 905 Utility 9 Only			1,276,412	787,265	489,147	XXXXXX
Adjustments			0			
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		1/1/2011	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor						
Direct O&M Accts 580 - 894			6,937,439	0	3,943,320	2,994,119
Direct O&M Accts 901 - 935			18,052,462	0	14,983,974	3,068,488
Direct O&M Accts 901 - 905 Utility 9 Only			489,147	0	489,147	XXXXXX
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%
			System	Washington	Idaho	
10	Actual Annual Throughput	12/31/2010	345,660,550	233,500,090	112,160,460	
	Percent		100.000%	67.552%	32.448%	
11	G-OPS Book Depreciation		1,071,624	701,863	369,761	
	Percent		100.000%	65.495%	34.505%	
12	G-PLT Net Gas Plant		340,129,465	221,769,192	118,360,273	
	Percent		100.000%	65.201%	34.799%	
13	G-PLT Net Gas General Plant		33,069,574	22,633,999	10,435,575	
	Percent		100.000%	68.444%	31.556%	
14	G-SCM Net Allocated Schedule M		-2,809,995	-1,849,689	-960,306	
	Percent		100.000%	65.825%	34.175%	
99	Input Not Allocated		0.000%	0.000%	0.000%	
	Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)	12/31/2010	Washington	Idaho		
Input	Underground Storage (Actual, not Situs)		20,046,627	8,839,004		
Input	Distribution		276,451,724	150,221,147		
Input	General		3,723,680	2,752,562		
Input	TOTAL		300,222,031	161,812,713		

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
REVENUES											
SALES OF GAS:											
99	480000	Residential	21,067,572	0	21,067,572	14,488,813	0	14,488,813	6,578,759	0	6,578,759
99	4812XX	Commercial - Firm & Interruptible	11,157,376	0	11,157,376	7,938,645	0	7,938,645	3,218,731	0	3,218,731
99	4813XX	Industrial-Firm	386,345	0	386,345	238,613	0	238,613	147,732	0	147,732
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	228,679	0	228,679	396,069	0	396,069	-167,390	0	-167,390
99	484000	Interdepartmental Revenue	64,706	0	64,706	59,264	0	59,264	5,442	0	5,442
TOTAL SALES TO ULTIMATE CUSTOMERS			32,904,678	0	32,904,678	23,121,404	0	23,121,404	9,783,274	0	9,783,274
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	10,562,195	0	10,562,195	7,501,271	0	7,501,271	3,060,924	0	3,060,924
99	488000	Miscellaneous Service Revenues	2,396	0	2,396	1,540	0	1,540	856	0	856
99	489300	Transportation For Others	397,371	0	397,371	357,200	0	357,200	40,171	0	40,171
99	493000	Rent from Gas Property	211	0	211	211	0	211	0	0	0
4	495000	Other Gas Revenues	4,369	763,516	767,885	4,369	523,146	527,515	0	240,370	240,370
TOTAL OTHER OPERATING REVENUES			10,966,542	763,516	11,730,058	7,864,591	523,146	8,387,737	3,101,951	240,370	3,342,321
TOTAL GAS REVENUES			43,871,220	763,516	44,634,736	30,985,995	523,146	31,509,141	12,885,225	240,370	13,125,595
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	22,494,349	0	22,494,349	15,948,325	0	15,948,325	6,546,024	0	6,546,024
6	808XXX	Net Natural Gas Storage Transactions	6,695,157	0	6,695,157	4,754,901	0	4,754,901	1,940,256	0	1,940,256
6	811000	Gas Used for Products Extraction	-142,203	0	-142,203	-100,993	0	-100,993	-41,210	0	-41,210
10	813000	Other Gas Expenses	0	96,927	96,927	0	65,476	65,476	0	31,451	31,451
99	813010	Gas Technology Institute (GTI) Expenses	15,820	0	15,820	11,472	0	11,472	4,348	0	4,348
TOTAL PRODUCTION EXPENSES			29,063,123	96,927	29,160,050	20,613,705	65,476	20,679,181	8,449,418	31,451	8,480,869
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	3,427	3,427	0	2,378	2,378	0	1,049	1,049
1	824000	Other Expenses	0	32,295	32,295	0	22,413	22,413	0	9,882	9,882
1	837000	Other Equipment	0	24,305	24,305	0	16,868	16,868	0	7,437	7,437
TOTAL UNDERGROUND STORAGE OP. EXP			0	60,027	60,027	0	41,659	41,659	0	18,368	18,368
G-ADP		Depreciation Expense	0	43,292	43,292	0	30,045	30,045	0	13,247	13,247
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	14,060	14,060	0	9,758	9,758	0	4,302	4,302
TOTAL UNDERGROUND STORAGE EXP			0	117,398	117,398	0	81,475	81,475	0	35,923	35,923

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	10,644	55,556	66,200	10,352	38,789	49,141	292	16,767	17,059
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	81,522	68,908	150,430	56,614	48,112	104,726	24,908	20,796	45,704
3	875000	Measuring & Reg Sta Exp-General	5,017	0	5,017	3,941	0	3,941	1,076	0	1,076
3	876000	Measuring & Reg Sta Exp-Industrial	17,156	0	17,156	0	0	0	17,156	0	17,156
3	877000	Measuring & Reg Sta Exp-City Gate	12,040	0	12,040	6,688	0	6,688	5,352	0	5,352
3	878000	Meter & House Regulator Expenses	146,320	0	146,320	107,895	0	107,895	38,425	0	38,425
3	879000	Customer Installation Expenses	87,583	6,089	93,672	52,819	4,251	57,070	34,764	1,838	36,602
3	880000	Other Expenses	91,153	60,606	151,759	71,263	42,315	113,578	19,890	18,291	38,181
3	881000	Rents	0	689	689	0	481	481	0	208	208
MAINTENANCE											
3	885000	Supervision & Engineering	6,569	0	6,569	3,038	0	3,038	3,531	0	3,531
3	887000	Mains	120,829	770	121,599	99,080	538	99,618	21,749	232	21,981
3	889000	Measuring & Reg Sta Exp-General	4,493	0	4,493	1,686	0	1,686	2,807	0	2,807
3	890000	Measuring & Reg Sta Exp-Industrial	2,228	34	2,262	1,977	24	2,001	251	10	261
3	891000	Measuring & Reg Sta Exp-City Gate	9,089	0	9,089	2,234	0	2,234	6,855	0	6,855
3	892000	Services	26,924	-21,066	5,858	19,757	-14,708	5,049	7,167	-6,358	809
3	893000	Meters & House Regulators	11,984	51,714	63,698	5,004	36,107	41,111	6,980	15,607	22,587
3	894000	Other Equipment	0	14,624	14,624	0	10,210	10,210	0	4,414	4,414
TOTAL DISTRIBUTION OPERATING EXP			633,551	237,924	871,475	442,348	166,119	608,467	191,203	71,805	263,008
G-ADP		Depreciation	833,540	5,200	838,740	541,885	3,650	545,535	291,655	1,550	293,205
G-OTX		Taxes Other Than FIT	2,143,511	0	2,143,511	1,868,940	0	1,868,940	274,571	0	274,571
TOTAL DISTRIBUTION EXPENSES			3,610,602	243,124	3,853,726	2,853,173	169,769	3,022,942	757,429	73,355	830,784
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	28,932	28,932	0	19,244	19,244	0	9,688	9,688
2	902000	Meter Reading Expenses	132,040	4,738	136,778	112,513	3,152	115,665	19,527	1,586	21,113
G-903	903XXX	Customer Records & Collection Expenses	73,684	293,628	367,312	51,779	195,310	247,089	21,905	98,318	120,223
2	904000	Uncollectible Accounts	0	148,261	148,261	0	98,617	98,617	0	49,644	49,644
2	905000	Misc Customer Accounts	0	6,074	6,074	0	4,040	4,040	0	2,034	2,034
TOTAL CUSTOMER ACCOUNTS EXPENSES			205,724	481,633	687,357	164,292	320,363	484,655	41,432	161,270	202,702
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	2,096,616	12,960	2,109,576	1,492,105	8,620	1,500,725	604,511	4,340	608,851
2	909000	Advertising	405	28,246	28,651	405	18,788	19,193	0	9,458	9,458
2	910000	Misc Customer Service & Info Exp	0	8,541	8,541	0	5,681	5,681	0	2,860	2,860
TOTAL CUSTOMER SERVICE & INFO EXP			2,097,021	49,747	2,146,768	1,492,510	33,089	1,525,599	604,511	16,658	621,169

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
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	14,106	498,299	512,405	9,864	341,425	351,289	4,242	156,874	161,116
4	921000	Office Supplies & Expenses	5	79,833	79,838	5	54,700	54,705	0	25,133	25,133
4	922000	Admin. Expenses Transferred - Credit	0	-2,231	-2,231	0	-1,529	-1,529	0	-702	-702
4	923000	Outside Services Employed	0	254,629	254,629	0	174,467	174,467	0	80,162	80,162
4	924000	Property Insurance Premium	0	23,089	23,089	0	15,820	15,820	0	7,269	7,269
4	925XXX	Injuries and Damages	0	56,065	56,065	0	38,415	38,415	0	17,650	17,650
4	926XXX	Employee Pensions and Benefits	4,630	30,032	34,662	4,630	20,577	25,207	0	9,455	9,455
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	50,918	22,794	73,712	33,643	15,618	49,261	17,275	7,176	24,451
4	930000	Miscellaneous General Expenses	1,956	23,041	24,997	302	15,787	16,089	1,654	7,254	8,908
4	931000	Rents	1,505	15,719	17,224	1,447	10,770	12,217	58	4,949	5,007
4	935000	Maintenance of General Plant	25,178	128,225	153,403	16,800	87,857	104,657	8,378	40,368	48,746
		TOTAL ADMIN & GEN OPERATING EXP	98,298	1,129,495	1,227,793	66,691	773,907	840,598	31,607	355,588	387,195
G-ADP		Depreciation	78,685	110,907	189,592	50,291	75,992	126,283	28,394	34,915	63,309
4	404X30	Amortization - Intangible Distribution Plant	2,244	169	2,413	1,925	116	2,041	319	53	372
4	404X31	Amortization - Mainframe Software	0	113,731	113,731	0	77,926	77,926	0	35,805	35,805
4	404X32	Amortization - PC Software	0	8,087	8,087	0	5,541	5,541	0	2,546	2,546
4	404X50	Amortization - Leasehold Imp	0	167	167	0	114	114	0	53	53
99	407025	Jackson Prairie Deferral (per WA GRC)	0	0	0	0	0	0	0	0	0
99	407329	Decoupling Revenue Surcharge	85,890	0	85,890	85,890	0	85,890	0	0	0
99	407X28	Decoupling Revenue Amortization	-12,171	0	-12,171	-12,171	0	-12,171	0	0	0
99	407335	DSIT Amortization - ID	-66,653	0	-66,653	0	0	0	-66,653	0	-66,653
G-OTX		Taxes Other than FIT	0	3,095	3,095	0	2,121	2,121	0	974	974
		TOTAL ADMIN & GENERAL EXPENSES	186,293	1,365,651	1,551,944	192,626	935,717	1,128,343	-6,333	429,934	423,601
		TOTAL EXPENSES BEFORE FIT	35,162,763	2,354,480	37,517,243	25,316,306	1,605,889	26,922,195	9,846,457	748,591	10,595,048
		NET OPERATING INCOME BEFORE FIT			7,117,493			4,586,946			2,530,547
G-FIT		FEDERAL INCOME TAX			1,438,485			910,179			528,306
G-FIT		DEFERRED FEDERAL INCOME TAX			879,633			584,295			295,338
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-3,642			-2,228			-1,414
		GAS NET OPERATING INCOME			4,803,017			3,094,700			1,708,317

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.516%	33.484%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.820%	30.180%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	70.184%	29.816%
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	-2,712,547	0	-2,712,547	-1,916,593	0	-1,916,593	-795,954	0	-795,954
99	805120	Gas Expense - Rate Deferrals	1,101,746	0	1,101,746	783,709	0	783,709	318,037	0	318,037
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	20,386,808	0	20,386,808	14,479,397	0	14,479,397	5,907,411	0	5,907,411
1	804001	Pipeline Demand Costs	2,404,624	0	2,404,624	1,668,809	0	1,668,809	735,815	0	735,815
99	804010	Gas Costs - Fixed Hedge	-40,693	0	-40,693	-28,900	0	-28,900	-11,793	0	-11,793
99	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
99	804017	Transaction Fees	16,757	0	16,757	11,901	0	11,901	4,856	0	4,856
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	74,265	0	74,265	52,743	0	52,743	21,522	0	21,522
6	804700	Gas Costs - Offsystem Bookout	0	1,959,854	1,959,854	0	1,375,504	1,375,504	0	584,350	584,350
6	804711	Gas Costs - Offsystem Bookout Offset	0	-1,959,854	-1,959,854	0	-1,375,504	-1,375,504	0	-584,350	-584,350
6	804730	Gas Costs - Intracompany LDC Gas	1,263,389	0	1,263,389	897,259	0	897,259	366,130	0	366,130
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			22,494,349	0	22,494,349	15,948,325	0	15,948,325	6,546,024	0	6,546,024

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.400%	30.600%
G-ALL	6	Actual Therms Purchased	100.000%	70.184%	29.816%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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	73,684	293,628	367,312	51,779	195,310	247,089	21,905	98,318	120,223
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			73,684	293,628	367,312	51,779	195,310	247,089	21,905	98,318	120,223

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.516%	33.484%
G-ALL	12	Net Gas Plant	100.000%	65.201%	34.799%

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	19,788	12,960	32,748	11,634	8,620	20,254	8,154	4,340	12,494
99	908600	Customer Service & Info Expense	2,068,828	0	2,068,828	1,470,115	0	1,470,115	598,713	0	598,713
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-429	0	-429	10,356	0	10,356	-10,785	0	-10,785
99	908990	DSM Amortization	8,429	0	8,429	0	0	0	8,429	0	8,429
Total Account 908			2,096,616	12,960	2,109,576	1,492,105	8,620	1,500,725	604,511	4,340	608,851

ALLOCATION RATIOS:

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

100.000%

66.516%

33.484%

FEDERAL INCOME TAXES--GAS For Month Ended January 31, 2011 Average of Monthly Averages Basis	Report ID: G-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	44,634,736	31,509,141	13,125,595
G-OPS	Operating & Maintenance Expense	34,153,470	24,180,159	9,973,311
G-OPS	Book Depreciation & Amortization	1,203,107	861,217	341,890
G-OTX	Taxes Other than FIT	2,160,666	1,880,819	279,847
	Net Operating Income Before FIT	<u>7,117,493</u>	<u>4,586,946</u>	<u>2,530,547</u>
	Less: Monthly Interest Expense	772,005	497,509	274,496
G-SCM	Add: Schedule M Additions	747,975	420,666	327,309
G-SCM	Less: Schedule M Deductions	2,983,507	1,909,593	1,073,914
	Taxable Net Operating Income	<u>4,109,956</u>	<u>2,600,510</u>	<u>1,509,446</u>
	Percent	35%	35%	35%
	Total Federal Income Tax	<u>1,438,485</u>	<u>910,179</u>	<u>528,306</u>
G-DTE	Deferred FIT	879,633	584,295	295,338
99	411400 Amortized Investment Tax Credit	-3,642	-2,228	-1,414
	Total FIT/Deferred FIT & ITC	<u>2,314,476</u>	<u>1,492,246</u>	<u>822,230</u>
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	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:										
	G-OPS Book Depreciation & Amortization (997000)	914,469	281,572	1,196,041	594,101	193,397	787,498	320,368	88,175	408,543
12	997001 Contributions In Aid of Construction	0	1,326	1,326	0	865	865	0	461	461
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	13,707	13,707	0	9,392	9,392	0	4,315	4,315
6	997008 DSM Book Amortization	0	8,429	8,429	0	5,916	5,916	0	2,513	2,513
99	997010 Deferred Gas Credit and Refunds	-1,609,903	0	-1,609,903	-1,131,986	0	-1,131,986	-477,917	0	-477,917
4	997015 Airplane Lease Payments	0	7,951	7,951	0	5,448	5,448	0	2,503	2,503
12	997016 1992 Redemptions	0	39,174	39,174	0	25,542	25,542	0	13,632	13,632
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	72,820	0	72,820	72,820	0	72,820	0	0	0
12	997032 Interest Rate Swaps	0	14,276	14,276	0	9,308	9,308	0	4,968	4,968
99	997033 DSM Tariff Rider	1,259,529	0	1,259,529	810,841	0	810,841	448,688	0	448,688
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	1,045	0	1,045	10,356	0	10,356	-9,311	0	-9,311
11	997080 Book Transportation Depreciation	0	110,879	110,879	0	72,620	72,620	0	38,259	38,259
4	997081 Deferred Compensation	0	58,264	58,264	0	39,921	39,921	0	18,343	18,343
4	997082 Meal Disallowances	0	6,163	6,163	0	4,223	4,223	0	1,940	1,940
4	997083 Paid Time Off	0	42,552	42,552	0	29,156	29,156	0	13,396	13,396
2	997084 Customer Uncollectibles	0	56,493	56,493	0	37,577	37,577	0	18,916	18,916
TOTAL SCHEDULE M ADDITIONS		642,590	105,385	747,975	360,762	59,904	420,666	281,828	45,481	327,309
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	1,905,861	1,905,861	0	1,004,072	1,004,072
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	68,127	0	68,127	0	0	0	68,127	0	68,127
TOTAL SCHEDULE M DEDUCTIONS		68,127	2,915,380	2,983,507	0	1,909,593	1,909,593	68,127	1,005,787	1,073,914

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.400%	30.600%
G-ALL	2	Number of Customers	100.000%	66.516%	33.484%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.820%	30.180%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	68.518%	31.482%
G-ALL	6	Actual Therms Purchased	100.000%	70.184%	29.816%
G-ALL	11	Book Depreciation	100.000%	65.495%	34.505%
G-ALL	12	Net Gas Plant	100.000%	65.201%	34.799%
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	816,733	537,614	279,119
99	410100	Deferred Federal Income Tax Exp	116,418	85,293	31,125
		SUBTOTAL	933,151	622,907	310,244
14	411100	Deferred Federal Income Tax Expense - Allocated	-53,152	-34,987	-18,165
99	411100	Deferred Federal Income Tax Exp	-366	-3,625	3,259
		SUBTOTAL	-53,518	-38,612	-14,906
		Total Deferred Federal Income Tax Expense	879,633	584,295	295,338

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M	100.000%	65.825%	34.175%
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	287,969,874	188,153,235	99,816,639
	Interest Deduction for FIT Calculation	9,264,051	5,970,102	3,293,949
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	14,060	14,060	0	9,758	9,758	0	4,302	4,302
		DISTRIBUTION									
99	408110	State Excise Tax	884,429	0	884,429	884,429	0	884,429	0	0	0
99	408120	Municipal Occupation & License Tax	1,023,098	0	1,023,098	843,472	0	843,472	179,626	0	179,626
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax (See Below)	206,179	0	206,179	141,039	0	141,039	65,140	0	65,140
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	29,805	0	29,805	0	0	0	29,805	0	29,805
		TOTAL	2,143,511	0	2,143,511	1,868,940	0	1,868,940	274,571	0	274,571
		ADMINISTRATIVE & GENERAL									
4	408170	R&P Property Tax	0	3,095	3,095	0	2,121	2,121	0	974	974
		TOTAL TAXES OTHER THAN FIT	2,143,511	17,155	2,160,666	1,868,940	11,879	1,880,819	274,571	5,276	279,847
		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	28,885,631		14,060	20,046,627	6.677%	10,227	8,839,004	5.462%	3,833
G-ALL		Distribution	426,672,871		206,179	276,451,724	92.082%	141,039	150,221,147	92.836%	65,140
G-ALL		General	6,476,242		3,095	3,723,680	1.241%	1,901	2,752,562	1.702%	1,194
		TOTAL	462,034,744		223,334	300,222,031	100.000%	153,167	161,812,713	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	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt (303000)	1,136,267	40,607	1,176,874	967,817	27,823	995,640	168,450	12,784	181,234
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	6,848,621	6,848,621	0	4,692,538	4,692,538	0	2,156,083	2,156,083
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	552,479	552,479	0	378,548	378,548	0	173,931	173,931
TOTAL INTANGIBLE PLANT--SOFTWARE			1,136,267	7,441,707	8,577,974	967,817	5,098,909	6,066,726	168,450	2,342,798	2,511,248
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	328,106	328,106	0	144,669	144,669
1	351XXX	Structures & Improvements	0	1,301,059	1,301,059	0	902,935	902,935	0	398,124	398,124
1	352XXX	Wells	0	12,706,899	12,706,899	0	8,818,588	8,818,588	0	3,888,311	3,888,311
1	353000	Lines	0	1,044,477	1,044,477	0	724,867	724,867	0	319,610	319,610
1	354000	Compressor Station Equipment	0	11,325,332	11,325,332	0	7,859,780	7,859,780	0	3,465,552	3,465,552
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,606	120,606	0	53,178	53,178
1	356000	Purification Equipment	0	407,617	407,617	0	282,886	282,886	0	124,731	124,731
1	357000	Other Equipment	0	1,453,688	1,453,688	0	1,008,859	1,008,859	0	444,829	444,829
TOTAL UNDERGROUND STORAGE PLANT			0	28,885,631	28,885,631	0	20,046,627	20,046,627	0	8,839,004	8,839,004
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	721,932	22,254	744,186	459,883	15,619	475,502	262,049	6,635	268,684
6	376000	Mains	212,824,751	2,512,521	215,337,272	135,751,612	1,763,388	137,515,000	77,073,139	749,133	77,822,272
6	378000	Measuring & Reg Station Equip-General	4,971,300	57,440	5,028,740	3,007,595	40,314	3,047,909	1,963,705	17,126	1,980,831
6	379000	Measuring & Reg Station Equip-City Gate	5,847,248	60,967	5,908,215	1,702,507	42,789	1,745,296	4,144,741	18,178	4,162,919
6	380000	Services	138,169,564	0	138,169,564	91,591,703	0	91,591,703	46,577,861	0	46,577,861
6	381000	Meters	59,768,397	0	59,768,397	39,979,341	0	39,979,341	19,789,056	0	19,789,056
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,784,187	0	2,784,187	2,185,155	0	2,185,155	599,032	0	599,032
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			425,236,582	2,653,182	427,889,764	274,739,194	1,862,110	276,601,304	150,497,388	791,072	151,288,460
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	667,149	857,520	1,524,669	575,660	587,556	1,163,216	91,489	269,964	361,453
4	390XXX	Structures & Improvements	2,761,476	10,346,326	13,107,802	1,801,447	7,089,096	8,890,543	960,029	3,257,230	4,217,259
4	391XXX	Office Furniture & Equipment	0	7,600,842	7,600,842	0	5,207,945	5,207,945	0	2,392,897	2,392,897
4	392XXX	Transportation Equipment	5,951,690	1,467,118	7,418,808	4,421,686	1,005,240	5,426,926	1,530,004	461,878	1,991,882
4	393000	Stores Equipment	155,247	253,812	409,059	114,658	173,907	288,565	40,589	79,905	120,494
4	394000	Tools, Shop & Garage Equipment	1,474,137	2,165,576	3,639,713	1,026,715	1,483,809	2,510,524	447,422	681,767	1,129,189
4	395000	Laboratory Equipment	105,765	301,485	407,250	79,769	206,571	286,340	25,996	94,914	120,910
4	396XXX	Power Operated Equipment	4,069,383	757,534	4,826,917	3,121,439	519,047	3,640,486	947,944	238,487	1,186,431

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	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XX	Communications Equipment	1,747,311	4,119,104	5,866,415	569,358	2,822,328	3,391,686	1,177,953	1,296,776	2,474,729
4	398000	Miscellaneous Equipment	236	80,161	80,397	101	54,925	55,026	135	25,236	25,371
		TOTAL GENERAL PLANT	16,932,394	27,949,478	44,881,872	11,710,833	19,150,424	30,861,257	5,221,561	8,799,054	14,020,615
		TOTAL PLANT IN SERVICE	443,305,243	66,929,998	510,235,241	287,417,844	46,158,070	333,575,914	155,887,399	20,771,928	176,659,327
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	443,305,243	66,929,998	510,235,241	287,417,844	46,158,070	333,575,914	155,887,399	20,771,928	176,659,327
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,704,642	11,704,642	0	8,123,022	8,123,022	0	3,581,620	3,581,620
G-ADP	1119.X5	Distribution	142,310,406	887,829	143,198,235	92,516,084	623,114	93,139,198	49,794,322	264,715	50,059,037
G-ADP	1119.X6	General Plant - Non-Transportation	5,222,445	5,489,962	10,712,407	3,678,949	3,761,612	7,440,561	1,543,496	1,728,350	3,271,846
G-ADP	1119.X7	General Plant - Transportation	1,021,778	78,113	1,099,891	733,176	53,521	786,697	288,602	24,592	313,194
		TOTAL ACCUMULATED DEPRECIATION	148,554,629	18,160,546	166,715,175	96,928,209	12,561,269	109,489,478	51,626,420	5,599,277	57,225,697
		ACCUMULATED AMORTIZATION									
4	111X30	Intangible Plant - Communication Equipment (C-AAM)	92,619	6,260	98,879	56,946	4,289	61,235	35,673	1,971	37,644
4	111X31	Intangible Plant - Mainframe Software (C-AAM)	0	2,963,189	2,963,189	0	2,030,318	2,030,318	0	932,871	932,871
4	111X32	Intangible Plant - PC Software (C-AAM)	0	301,804	301,804	0	206,790	206,790	0	95,014	95,014
4	111X50	Leasehold Improvements (C-AAM)	1,863	24,866	26,729	1,863	17,038	18,901	0	7,828	7,828
4	111X60	Leasehold Improvements (C-AAM)	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	94,482	3,296,119	3,390,601	58,809	2,258,435	2,317,244	35,673	1,037,684	1,073,357
		NET GAS UTILITY PLANT	294,656,132	45,473,333	340,129,465	190,430,826	31,338,366	221,769,192	104,225,306	14,134,967	118,360,273

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%	70.184%	29.816%
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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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	294,656,132	45,473,333	340,129,465	190,430,826	31,338,366	221,769,192	104,225,306	14,134,967	118,360,273
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-4,039,996	-4,039,996	0	-2,634,118	-2,634,118	0	-1,405,878	-1,405,878
12	282900	Deferred F.I.T. - Plant In Service	0	-56,811,682	-56,811,682	0	-37,041,785	-37,041,785	0	-19,769,897	-19,769,897
12	190180	FAS 109 ITC	0	146,843	146,843	0	95,743	95,743	0	51,100	51,100
12	283850	Gas portion of Bond Redemptions	0	-1,435,529	-1,435,529	0	-935,979	-935,979	0	-499,550	-499,550
4	190850	Gain on Sale of General Office Bldg--GAS	0	20,039	20,039	0	13,730	13,730	0	6,309	6,309
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-62,120,325	-62,120,325	0	-40,502,409	-40,502,409	0	-21,617,916	-21,617,916
		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	8,108,543	8,108,543	0	5,627,329	5,627,329	0	2,481,214	2,481,214
99	186710	DSM Programs	38,620	0	38,620	0	0	0	38,620	0	38,620
4	253850	Gain on Sale of General Office Building	0	-57,194	-57,194	0	-39,188	-39,188	0	-18,006	-18,006
		TOTAL OTHER ADJUSTMENTS	38,620	9,922,114	9,960,734	0	6,886,452	6,886,452	38,620	3,035,662	3,074,282
		NET RATE BASE	294,694,752	-6,724,878	287,969,874	190,430,826	-2,277,591	188,153,235	104,263,926	-4,447,287	99,816,639

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%	65.201%	34.799%
G-ALL	13	Net Gas General Plant	100.000%	68.444%	31.556%
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	28,885,631	28,885,631	0	20,046,627	20,046,627	0	8,839,004	8,839,004
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	28,412,856	28,412,856	0	19,718,521	19,718,521	0	8,694,335	8,694,335
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,704,642	11,704,642	0			0		
	403X80	Depreciation Expense - JP		43,292	43,292	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,704,642	11,704,642	0	8,123,022	8,123,022	0	3,581,620	3,581,620
1	403X80	Depreciation Expense - JP	0	43,292	43,292	0	30,045	30,045	0	13,247	13,247
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	425,236,582	2,653,182	427,889,764	274,739,194	1,862,110	276,601,304	150,497,388	791,072	151,288,460
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	425,151,612	2,653,182	427,804,794	274,678,894	1,862,110	276,541,004	150,472,718	791,072	151,263,790
		Percentage		0.620%	100.000%		64.607%			34.773%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		887,829	143,198,235	92,516,084			49,794,322		
	403X50	Depreciation Expense		5,200	838,740	541,885			291,655		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	142,310,406	887,829	143,198,235	92,516,084	623,114	93,139,198	49,794,322	264,715	50,059,037
6	403X50	Depreciation Expense	833,540	5,200	838,740	541,885	3,650	545,535	291,655	1,550	293,205
GENERAL PLANT--NON-TRANSPORTATION											
G-PLT		Plant in Service	16,932,394	27,949,478	44,881,872	11,710,833	19,150,424	30,861,257	5,221,561	8,799,054	14,020,615
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	5,951,690	1,467,118	7,418,808	4,421,686	1,005,240	5,426,926	1,530,004	461,878	1,991,882
		Depreciable Non-Transport Geol Plant	10,313,555	25,624,840	35,938,395	6,713,487	17,557,628	24,271,115	3,600,068	8,067,212	11,667,280
		Percentage		71.302%	100.000%		18.681%			10.017%	

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		5,489,962	7,699,591	1,438,361			771,268		
	108X06	Accum Depr--Gas General Plant - Direct	3,012,816		3,012,816	2,240,588			772,228		
	403X60	Depreciation Expense	44,429	110,388	154,817	28,921			15,508		
	403X60	Washington Depreciation Expense (C-DEP)			1,340	1,340					
	403X60	Idaho Depreciation Expense (C-DEP)			7,203				7,203		
	403X60	Depreciation Expense (Direct)	23,608		23,608	18,466			5,142		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,222,445	5,489,962	10,712,407	3,678,949	3,761,612	7,440,561	1,543,496	1,728,350	3,271,846
4	403X60	Depreciation Expense	76,580	110,388	186,968	48,727	75,636	124,363	27,853	34,752	62,605
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	5,951,690	1,467,118	7,418,808	4,421,686	1,005,240	5,426,926	1,530,004	461,878	1,991,882
		Percentage		19.776%	100.000%	59.601%			20.623%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		78,113	394,987	235,416			81,458		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	704,904		704,904	497,760			207,144		
	403X70	Depreciation Expense		519	2,624	1,564			541		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	1,021,778	78,113	1,099,891	733,176	53,521	786,697	288,602	24,592	313,194
4	403X70	Depreciation Expense	2,105	519	2,624	1,564	356	1,920	541	163	704
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%			70.184%			29.816%	
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	13,337	13,337	0	0
99			Utility 1	0	0	0	0
7			Utility 7	514,648	372,518	100,238	41,892
8			Utility 8	19,118	0	13,493	5,625
9			Utility 9	0	0	0	0
		TOTAL		<u>547,103</u>	<u>385,855</u>	<u>113,731</u>	<u>47,517</u>
99	404X32	PC Software	Utility 0	4,267	4,267	0	0
99			Utility 1	322	0	322	0
7			Utility 7	39,866	28,856	7,765	3,245
8			Utility 8	0	0	0	0
9			Utility 9	0	0	0	0
		TOTAL		<u>44,455</u>	<u>33,123</u>	<u>8,087</u>	<u>3,245</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>601,192</u>	<u>428,206</u>	<u>122,154</u>	<u>50,832</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	715,503	517,903	139,359	58,242
8	Utility 8	12,243	0	8,640	3,603
9	Utility 9	21,181	16,749	4,432	0
9	Utility 9 - Washington	6,402	5,062	1,340	0
9	Utility 9 - Idaho	34,425	27,222	7,203	0
	Total	<u>789,754</u>	<u>566,936</u>	<u>160,974</u>	<u>61,845</u>
7	403X70 Utility 7	478	346	93	39
9	Utility 9	1,178	932	246	0
	Total	<u>1,656</u>	<u>1,278</u>	<u>339</u>	<u>39</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	3,590,342	508,459	1,455,608	1,626,275	3,590,342	0	0	0	0	0	0	0
99		Utility 1	1,378,817	0	0	0	0	1,378,817	0	0	1,378,817	0	0	0
99		Utility 2	3,390,546	0	0	0	0	0	0	0	0	3,390,546	0	3,390,546
7		Utility 7	47,518,126	0	0	34,395,045	34,395,045	0	0	9,255,105	9,255,105	0	3,867,975	3,867,975
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	4,587,954	0	3,627,925	0	3,627,925	0	960,029	0	960,029	0	0	0
9		Utility 9 - Allocated	5,214,917	0	0	4,123,696	4,123,696	0	0	1,091,221	1,091,221	0	0	0
		TOTAL ACCOUNT	67,700,438	2,105,565	5,083,533	40,145,016	47,334,114	1,801,447	960,029	10,346,326	13,107,802	3,390,546	3,867,975	7,258,521
	391XXX	Office Furniture & Equipment												
99		Utility 0	2,063,718	0	0	2,063,718	2,063,718	0	0	0	0	0	0	0
7		Utility 7	37,586,851	0	0	27,206,490	27,206,490	0	0	7,320,791	7,320,791	0	3,059,570	3,059,570
8		Utility 8	396,814	0	0	0	0	0	0	280,051	280,051	0	116,763	116,763
		TOTAL ACCOUNT	40,047,383	0	0	29,270,208	29,270,208	0	0	7,600,842	7,600,842	0	3,176,333	3,176,333
	392XXX	Transportation Equipment												
99		Utility 0	15,608,106	7,379,978	2,690,199	5,537,929	15,608,106	0	0	0	0	0	0	0
99		Utility 1	6,630,704	0	0	0	0	4,142,680	1,373,494	1,114,530	6,630,704	0	0	0
99		Utility 2	2,400,745	0	0	0	0	0	0	0	0	2,400,745	0	2,400,745
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	1,333,364	1,054,358	0	0	1,054,358	279,006	0	0	279,006	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	1,223,229	0	0	967,268	967,268	0	0	255,961	255,961	0	0	0
		TOTAL ACCOUNT	28,440,213	8,434,336	3,281,647	6,864,294	18,580,277	4,421,686	1,530,004	1,467,118	7,418,808	2,400,745	40,383	2,441,128

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
	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	145,220	114,833	0	0	114,833	30,387	0	0	30,387	0	0	0
9		Utility 9 - Idaho	193,975	0	153,386	0	153,386	0	40,589	0	40,589	0	0	0
9		Utility 9 - Allocated	1,212,961	0	0	959,149	959,149	0	0	253,812	253,812	0	0	0
		TOTAL ACCOUNT	2,084,031	125,572	168,131	1,324,042	1,617,745	114,658	40,589	253,812	409,059	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,273,467	1,216,530	397,686	1,659,251	3,273,467	0	0	0	0	0	0	0
99		Utility 1	1,882,765	0	0	0	0	1,018,470	445,475	418,820	1,882,765	0	0	0
99		Utility 2	901,866	0	0	0	0	0	0	0	0	901,866	0	901,866
7		Utility 7	4,706,974	0	0	3,407,049	3,407,049	0	0	916,777	916,777	0	383,148	383,148
8		Utility 8	1,092,896	0	0	0	0	0	0	771,311	771,311	0	321,585	321,585
9		Utility 9 - Wa	39,401	31,156	0	0	31,156	8,245	0	0	8,245	0	0	0
9		Utility 9 - Idaho	9,305	0	7,358	0	7,358	0	1,947	0	1,947	0	0	0
9		Utility 9 - Allocated	280,375	0	0	221,707	221,707	0	0	58,668	58,668	0	0	0
		TOTAL ACCOUNT	12,187,049	1,247,686	405,044	5,288,007	6,940,737	1,026,715	447,422	2,165,576	3,639,713	901,866	704,733	1,606,599
	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	79,169	0	0	0	0	0	0	55,874	55,874	0	23,295	23,295
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	2,246,649	193,475	107,525	1,256,578	1,557,578	79,769	25,996	301,485	407,250	229,575	52,246	281,821
	396XXX	Power Operated Equipment												
99		Utility 0	35,202,184	16,579,487	8,574,008	10,048,689	35,202,184	0	0	0	0	0	0	0
99		Utility 1	4,339,635	0	0	0	0	2,983,154	839,512	516,969	4,339,635	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	633,954	0	0	501,299	501,299	0	0	132,655	132,655	0	0	0
		TOTAL ACCOUNT	41,952,699	17,102,064	8,983,770	10,951,016	37,036,850	3,121,439	947,944	757,534	4,826,917	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	41,522,597	5,620,178	2,287,332	33,615,087	41,522,597	0	0	0	0	0	0	0
99	Utility 1	805,716	0	0	0	0	472,212	333,504	0	805,716	0	0	0
99	Utility 2	728,232	0	0	0	0	0	0	0	0	728,232	0	728,232
7	Utility 7	10,039,568	0	0	7,266,941	7,266,941	0	0	1,955,407	1,955,407	0	817,221	817,221
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	65,738,856	5,987,289	5,478,480	46,588,721	58,054,490	569,358	1,177,953	4,119,104	5,866,415	728,232	1,089,720	1,817,952
	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	267,182,875	35,568,586	23,958,582	145,205,543	204,732,711	11,710,833	5,221,561	27,949,478	44,881,872	8,226,467	9,341,826	17,568,293

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	40,204,914	40,204,914	0	0
99	108X06	Utility 1 - Allocated	610,773	0	610,773	0
99	108X06	Utility 1 - Washington	2,240,588	0	2,240,588	0
99	108X06	Utility 1 - Idaho	772,228	0	772,228	0
99	108X06	Utility 2	2,284,853	0	0	2,284,853
7	108X06	Utility 7	16,012,523	11,590,345	3,118,759	1,303,419
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-352,486	-255,140	-68,654	-28,692
8	108X06	Utility 8	1,018,058	0	718,494	299,564
9	108X06	Utility 9	15,867,234	12,547,015	3,320,219	0
Total			78,658,685	64,087,134	10,712,407	3,859,144

Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,665,581	5,665,581	0	0
99	108X07	Utility 1 - Allocated	232,974	0	232,974	0
99	108X07	Utility 1 - Washington	497,760	0	497,760	0
99	108X07	Utility 1 - Idaho	207,144	0	207,144	0
99	108X07	Utility 2	1,059,073	0	0	1,059,073
7	108X07	Utility 7	10,027	7,258	1,953	816
9	108X07	Utility 9	764,921	604,861	160,060	0
Total			8,437,480	6,277,700	1,099,891	1,059,889

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	1,136,267	0	0	0	0	967,817	168,450	0	1,136,267	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	1,330,325	0	0	153,451	153,451	967,817	168,450	40,607	1,176,874	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	961,291	160,995	0	800,296	961,291	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	31,006,242	0	0	22,443,248	22,443,248	0	0	6,039,086	6,039,086	0	2,523,908	2,523,908
8		Utility 8	1,147,057	0	0	0	0	0	0	809,535	809,535	0	337,522	337,522
		TOTAL ACCOUNT	33,161,030	160,995	0	23,243,544	23,404,539	0	0	6,848,621	6,848,621	46,440	2,861,430	2,907,870
	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	37,270,918	160,995	0	25,400,096	25,561,091	967,817	168,450	7,441,707	8,577,974	47,671	3,084,182	3,131,853

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	4,750,265	4,750,265	0	0
		Total	<u>4,750,265</u>	<u>4,750,265</u>	<u>0</u>	<u>0</u>
		Accum Amort - Limited Term Plant 111X30				
99		Utility 0	678,023	678,023	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	34,117	0	0	34,117
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	29,917	23,657	6,260	0
		Total	<u>742,057</u>	<u>701,680</u>	<u>6,260</u>	<u>34,117</u>
		Accum Amort - Mainframe Software 111X31				
99		Utility 0	404,456	404,456	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	34,056	0	0	34,056
7		Utility 7	14,561,082	10,539,748	2,836,062	1,185,272
8		Utility 8	180,130	0	127,127	53,003
9		Utility 9	0	0	0	0
		Total	<u>15,179,724</u>	<u>10,944,204</u>	<u>2,963,189</u>	<u>1,272,331</u>
		Accum Amort - PC Software 111X32				
99		Utility 0	163,153	163,153	0	0
99		Utility 1	10,242	0	10,242	0
99		Utility 2 - Oregon	270	0	0	270
7		Utility 7	1,172,190	848,466	228,307	95,416
8		Utility 8	89,628	0	63,255	26,373
9		Utility 9	0	0	0	0
		Total	<u>1,435,483</u>	<u>1,011,619</u>	<u>301,804</u>	<u>122,059</u>

Accum Amort--Leasehold Improvements - 111X50					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	40,623	0	0	40,623
7	Utility 7	113,842	82,402	22,173	9,267
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,176	2,693	0
Total		<u>167,334</u>	<u>92,578</u>	<u>24,866</u>	<u>49,890</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	-4,715	-4,715	0	0
Total		<u>-4,715</u>	<u>-4,715</u>	<u>0</u>	<u>0</u>

TOTAL Accumulated Amortization	22,270,148	17,495,631	3,296,119	1,478,397
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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	-18,839,133	-13,636,330	-3,669,298	-1,533,505
9	282900	Utility 9	-1,771,557	-1,400,859	-370,698	0
		Total	<u>-20,610,690</u>	<u>-15,037,189</u>	<u>-4,039,996</u>	<u>-1,533,505</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%