

ELECTRIC RATE OF RETURN For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-ROR-12A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	139,618,062	84,333,685	55,284,377
E-ALL		Colstrip 3 AFUDC Reallocation	0	191,040	-191,040
		Adjusted Net Operating Income	139,618,062	84,524,725	55,093,337
E-APL		Electric Net Rate Base	1,671,984,504	1,070,336,696	601,647,808
		RATE OF RETURN	8.350%	7.897%	9.157%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:				
For Twelve Months Ended March 31, 2011		E-ALL-12A				
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2010	100.000%	65.160%	34.840%
2	Input	Number of Customers	3/31/2011	357,215	234,517	122,698
		Percent		100.000%	65.651%	34.349%
3	E-OPS	Direct Distribution Operating Expense		22,254,213	15,098,070	7,156,143
		Percent		100.000%	67.844%	32.156%
	Input	Jurisdictional 4-Factor Ratio	12/31/2010			
		Direct O&M Accts 500 - 598		20,560,338	13,027,648	7,532,690
		Direct O&M Accts 901 - 935		30,886,625	22,072,859	8,813,766
		Total		51,446,963	35,100,507	16,346,456
		Percentage		100.000%	68.227%	31.773%
		Direct Labor Accts 500 - 598		10,559,350	7,367,399	3,191,951
		Direct Labor Accts 901 - 935		4,468,706	3,399,027	1,069,679
		Total		15,028,056	10,766,426	4,261,630
		Percentage		100.000%	71.642%	28.358%
		Number of Customers		358,982	235,820	123,162
		Percentage		100.000%	65.691%	34.309%
		Net Direct Plant		780,574,225	468,345,444	312,228,781
		Percentage		100.000%	60.000%	40.000%
4		Total Percentages		400.000%	265.560%	134.440%
		Percent		100.000%	66.390%	33.610%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North
	1/1/2011	Direct O&M Accts 500 - 894	57,557,639	50,620,200	3,943,320
		Direct O&M Accts 901 - 935	57,769,575	39,717,113	14,983,974
		Direct O&M Accts 901 - 905 Utility 9 Only	1,276,412	787,265	489,147
		Adjustments	0		
		<b>Total</b>	<b>116,603,626</b>	<b>91,124,578</b>	<b>19,416,441</b>
		Percentage	100.000%	78.149%	16.652%
		Direct Labor Accts 500 - 894	51,313,884	40,856,300	7,149,723
		Direct Labor Accts 901 - 935	5,118,749	3,938,893	229,885
		Direct Labor Accts 901 - 905 Utility 9 Only	5,235,309	3,229,034	2,006,275
		<b>Total</b>	<b>61,667,942</b>	<b>48,024,227</b>	<b>9,385,883</b>
		Percentage	100.000%	77.876%	15.220%
		Number of Customers at 12/31/10	678,123	358,982	223,040
		Percentage	100.000%	52.937%	32.891%
		Net Direct Plant	2,417,505,829	1,947,783,110	317,785,902
		Percentage	100.000%	80.570%	13.145%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>289.532%</b>	<b>77.908%</b>
7		Average (CD AA)	100.000%	72.383%	19.477%
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North
	1/1/2011	Direct O&M Accts 500 - 894	6,937,439	0	3,943,320
		Direct O&M Accts 901 - 935	18,052,462	0	14,983,974
		Direct O&M Accts 901 - 905 (Utility 9 only)	489,147	0	489,147
		<b>Total</b>	<b>25,479,048</b>	<b>0</b>	<b>19,416,441</b>
		Percentage	100.000%	0.000%	76.206%
		Direct Labor Accts 500 - 894	10,457,584	0	7,149,723
		Direct Labor Accts 901 - 935	1,179,856	0	229,885
		Direct Labor Accts 901 - 905 (Utility 9 only)	2,006,275	0	2,006,275
		<b>Total</b>	<b>13,643,715</b>	<b>0</b>	<b>9,385,883</b>
		Percentage	100.000%	0.000%	68.793%
		Number of Customers at 12/31/10	319,141	0	223,040
		Percentage	100.000%	0.000%	69.888%
		Net Direct Plant	464,005,775	0	312,801,546
		Percentage	100.000%	0.000%	67.413%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>282.300%</b>
8		Average (GD AA)	100.000%	0.000%	70.575%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho
		Input	Total	Electric	Gas North
		Elec/Gas North 4-Factor			
	1/1/2011	Direct O&M Accts 500 - 894	54,563,520	50,620,200	3,943,320
		Direct O&M Accts 901 - 935	54,701,087	39,717,113	14,983,974
		Adjustments	0	0	0
		Total	109,264,607	90,337,313	18,927,294
		Percentage	100.000%	82.678%	17.322%
		Direct Labor Accts 500 - 894	48,006,023	40,856,300	7,149,723
		Direct Labor Accts 901 - 935	4,168,778	3,938,893	229,885
		Total	52,174,801	44,795,193	7,379,608
		Percentage	100.000%	85.856%	14.144%
		Number of Customers at 12/31/10	582,022	358,982	223,040
		Percentage	100.000%	61.678%	38.322%
		Net Direct Plant	2,248,388,907	1,935,587,361	312,801,546
		Percentage	100.000%	86.088%	13.912%
		Total Percentages	400.000%	316.300%	83.700%
9		Average (CD AN/ID/WA)	100.000%	79.075%	20.925%
10	E-PLT	Net Electric Distribution Plant Percent	740,000,835 100.000%	454,381,485 61.403%	285,619,350 38.597%
11	E-OPS	Book Deprec (0403.XX & 0406.XX) Percent	76,991,583 100.000%	49,534,034 64.337%	27,457,549 35.663%
12	E-PLT	Net Electric Plant Percent	1,938,059,968 100.000%	1,234,327,268 63.689%	703,732,700 36.311%
13	E-PLT	Net Electric General Plant Percent	126,433,433 100.000%	81,312,184 64.312%	45,121,249 35.688%
14	E-SCM	Net Allocated Schedule M Percent	-96,256,523 100.000%	-61,393,898 63.782%	-34,862,625 36.218%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-12A
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Basis	Ref	Description	System	Washington	Idaho	
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

		Washington	Idaho	Montana
Input	Balance Date			
Input	Production	272,847,993	164,954,917	476,655,956
Input	Transmission	247,019,955	175,278,666	64,252,161
Input	Distribution	667,469,925	414,382,796	215,190
Input	General	9,989,519	11,674,817	
Input	TOTAL	1,197,327,392	766,291,196	541,123,307

SPECIAL MANUAL ADJUSTMENTS:  
Adjustments to NOI (Report E-ROR):  
Colstrip 3 AFUDC Reallocation

	12/31/10	System	Washington	Idaho
	ANNUALLY	0	191,040	-191,040
Colstrip 3 AFUDC Reallocation	12A	0	-1,445,666	1,445,666
(Plant less Accumulated Depreciation)	12E	0	-1,350,146	1,350,146
	1A	0	-1,358,106	1,358,106

ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	309,923,844	0	309,923,844	204,783,133	0	204,783,133	105,140,711	0	105,140,711
99	442200	Commercial - Firm & Int.	269,632,269	0	269,632,269	185,142,286	0	185,142,286	84,489,983	0	84,489,983
1	442300	Industrial	117,196,882	0	117,196,882	51,418,326	0	51,418,326	65,778,556	0	65,778,556
99	444000	Public Street & Highway Lighting	6,745,359	0	6,745,359	4,451,143	0	4,451,143	2,294,216	0	2,294,216
99	499XXX	Unbilled Revenue	4,992,877	0	4,992,877	3,537,488	0	3,537,488	1,455,389	0	1,455,389
99	448000	Interdepartmental Revenue	1,004,170	0	1,004,170	785,269	0	785,269	218,901	0	218,901
		TOTAL SALES TO ULTIMATE CUSTOMERS	709,495,401	0	709,495,401	450,117,645	0	450,117,645	259,377,756	0	259,377,756
			0	216,693,133	216,693,133	0	141,197,245	141,197,245	0	75,495,888	75,495,888
1	447XXX	Sales for Resale									
		TOTAL SALES OF ELECTRICITY	709,495,401	216,693,133	926,188,534	450,117,645	141,197,245	591,314,890	259,377,756	75,495,888	334,873,644
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	546,982	0	546,982	338,268	0	338,268	208,714	0	208,714
1	453000	Sales of Water & Water Power	0	263,816	263,816	0	171,903	171,903	0	91,913	91,913
1	454000	Rent from Electric Property	2,755,380	60,069	2,815,449	1,874,854	39,141	1,913,995	880,526	20,928	901,454
1	456XXX	Other Electric Revenues	160,091	151,420,972	151,581,063	114,392	98,665,905	98,780,297	45,699	52,755,067	52,800,766
		TOTAL OTHER OPERATING REVENUE	3,462,453	151,744,857	155,207,310	2,327,514	98,876,949	101,204,463	1,134,939	52,867,908	54,002,847
		TOTAL ELECTRIC REVENUE	712,957,854	368,437,990	1,081,395,844	452,445,159	240,074,194	692,519,353	260,512,695	128,363,796	388,876,491
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	551,000	551,000	0	359,032	359,032	0	191,968	191,968
1	501000	Fuel	0	28,240,481	28,240,481	0	18,401,497	18,401,497	0	9,838,984	9,838,984
1	502000	Steam Expense	0	4,311,991	4,311,991	0	2,809,693	2,809,693	0	1,502,298	1,502,298
1	505000	Electric Expense	0	870,589	870,589	0	567,276	567,276	0	303,313	303,313
1	506000	Miscellaneous Steam Power Generation Expense	4,379	2,497,851	2,502,230	-313,598	1,627,600	1,314,002	317,977	870,251	1,188,228
1	507000	Rent	0	21,089	21,089	0	13,742	13,742	0	7,347	7,347
MAINTENANCE											
1	510000	Supervision & Engineering	0	575,871	575,871	0	375,238	375,238	0	200,633	200,633
1	511000	Structures	0	676,155	676,155	0	440,583	440,583	0	235,572	235,572
1	512000	Boiler Plant	0	4,518,716	4,518,716	0	2,944,395	2,944,395	0	1,574,321	1,574,321
1	513000	Electric Plant	0	793,443	793,443	0	517,007	517,007	0	276,436	276,436
1	514000	Miscellaneous Steam Plant	0	735,204	735,204	0	479,059	479,059	0	256,145	256,145
		TOTAL STEAM POWER GENERATION EXP	4,379	43,792,390	43,796,769	-313,598	28,535,122	28,221,524	317,977	15,257,268	15,575,245

ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* \*\*\*\*\* WASHINGTON \*\*\*\*\* \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,312,665	2,312,665	0	1,506,933	1,506,933	0	805,732	805,732
1	536000	Water for Power	0	943,550	943,550	0	614,817	614,817	0	328,733	328,733
1	537000	Hydraulic Expense	4,310,393	2,200,515	6,510,908	2,720,667	1,433,856	4,154,523	1,589,726	766,659	2,356,385
1	538000	Electric Expense	0	5,722,900	5,722,900	0	3,729,042	3,729,042	0	1,993,858	1,993,858
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	777,837	777,837	0	506,839	506,839	0	270,998	270,998
1	540000	Rent	0	1,130,656	1,130,656	0	736,735	736,735	0	393,921	393,921
1	540100	MT Trust Funds Land Settlement Rents	5,328,489	0	5,328,489	3,460,316	0	3,460,316	1,868,173	0	1,868,173
MAINTENANCE											
1	541000	Supervision & Engineering	0	465,645	465,645	0	303,414	303,414	0	162,231	162,231
1	542000	Structures	0	474,242	474,242	0	309,016	309,016	0	165,226	165,226
1	543000	Reservoirs, Dams, & Waterways	0	1,206,623	1,206,623	0	786,236	786,236	0	420,387	420,387
1	544000	Electric Plant	0	1,841,930	1,841,930	0	1,200,202	1,200,202	0	641,728	641,728
1	545000	Miscellaneous Hydraulic Plant	0	323,051	323,051	0	210,500	210,500	0	112,551	112,551
TOTAL HYDRO POWER GENERATION EXP			9,638,882	17,399,614	27,038,496	6,180,983	11,337,590	17,518,573	3,457,899	6,062,024	9,519,923
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	836,452	836,452	0	545,032	545,032	0	291,420	291,420
1	547000	Fuel	0	86,600,872	86,600,872	0	56,429,128	56,429,128	0	30,171,744	30,171,744
1	548000	Generation Expense	0	2,047,724	2,047,724	0	1,334,297	1,334,297	0	713,427	713,427
1	549000	Miscellaneous Other Power Generation Expense	0	541,791	541,791	0	353,031	353,031	0	188,760	188,760
1	550000	Rent	0	33,433	33,433	0	21,785	21,785	0	11,648	11,648
MAINTENANCE											
1	551000	Supervision & Engineering	0	706,146	706,146	0	460,125	460,125	0	246,021	246,021
1	552000	Structures	0	16,300	16,300	0	10,621	10,621	0	5,679	5,679
1	553000	Generating & Electric Equipment	0	1,802,591	1,802,591	0	1,174,568	1,174,568	0	628,023	628,023
1	554000	Miscellaneous Other Power Generation Plant	0	114,535	114,535	0	74,631	74,631	0	39,904	39,904
TOTAL OTHER POWER GENERATION EXP			0	92,699,844	92,699,844	0	60,403,218	60,403,218	0	32,296,626	32,296,626
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,717,541	247,166,059	265,883,600	0	161,053,404	161,053,404	18,717,541	86,112,655	104,830,196
1	556000	System Control & Load Dispatching	0	588,456	588,456	0	383,438	383,438	0	205,018	205,018
E-557	557XXX	Other Expense	11,017,465	153,516,044	164,533,509	-270,084	100,031,054	99,760,970	11,287,549	53,484,990	64,772,539
TOTAL OTHER POWER SUPPLY EXPENSE			29,735,006	401,270,559	431,005,565	-270,084	261,467,896	261,197,812	30,005,090	139,802,663	169,807,753
TOTAL POWER PRODUCTION O&M EXP			39,378,267	555,162,407	594,540,674	5,597,301	361,743,826	367,341,127	33,780,966	193,418,581	227,199,547

ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	229,019	1,962,145	2,191,164	158,213	1,278,534	1,436,747	70,806	683,611	754,417
1	561000	Load Dispatching	0	2,188,170	2,188,170	0	1,425,812	1,425,812	0	762,358	762,358
1	562000	Station Expense	0	273,993	273,993	0	178,534	178,534	0	95,459	95,459
1	563000	Overhead Line Expense	0	483,201	483,201	0	314,854	314,854	0	168,347	168,347
1	565000	Transmission of Electricity by Others	0	17,523,583	17,523,583	0	11,418,367	11,418,367	0	6,105,216	6,105,216
1	566000	Miscellaneous Transmission Expense	0	1,637,554	1,637,554	0	1,067,030	1,067,030	0	570,524	570,524
1	567000	Rent	0	111,819	111,819	0	72,861	72,861	0	38,958	38,958
MAINTENANCE											
1	568000	Supervision & Engineering	516	754,756	755,272	0	491,799	491,799	516	262,957	263,473
1	569000	Structures	5,925	334,174	340,099	0	217,748	217,748	5,925	116,426	122,351
1	570000	Station Equipment	0	1,169,665	1,169,665	0	762,154	762,154	0	407,511	407,511
1	571000	Overhead Lines	31,272	1,837,338	1,868,610	476	1,197,209	1,197,685	30,796	640,129	670,925
1	572000	Underground Lines	50	6,658	6,708	0	4,338	4,338	50	2,320	2,370
1	573000	Service Miscellaneous	3,627	17,128	20,755	230	11,161	11,391	3,397	5,967	9,364
TOTAL TRANSMISSION OPERATING EXP			270,409	28,300,184	28,570,593	158,919	18,440,401	18,599,320	111,490	9,859,783	9,971,273
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	28,070,360	28,070,360	0	18,290,647	18,290,647	0	9,779,713	9,779,713
1	403X40	Depreciation Expense--Transmission Plant	0	9,879,382	9,879,382	0	6,437,405	6,437,405	0	3,441,977	3,441,977
1	404X20	Amortization of Hydro Licensing Costs	20,506	913,381	933,887	20,506	595,159	615,665	0	318,222	318,222
1	404X30	Amortization of Limited-Term Plant	2,785	102,920	105,705	2,785	67,063	69,848	0	35,857	35,857
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	405930	Amortization of Investment in Exchange Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Lancaster Generation	453,333	0	453,333	453,333	0	453,333	0	0	0
99	407322	Reg Debit Spokane River Relicense	37,833	0	37,833	34,339	0	34,339	3,494	0	3,494
99	407422	Reg Credit Spokane River Relicense	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	5,204	200,000	205,204	5,204	130,320	135,524	0	69,680	69,680
1	407325	Lake CDA IPA Interest Expense	0	-18,953	-18,953	0	-12,350	-12,350	0	-6,603	-6,603
99	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
1	407382	Reg Debit Amt CDA Settlement	0	870,690	870,690	0	567,342	567,342	0	303,348	303,348
99	407382	Reg Debit Amt CDA Settlement	93,313	0	93,313	74,245	0	74,245	19,068	0	19,068
99	407482	Reg Credit Amt Lake CDA Settlement	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	-6,940,943	0	-6,940,943	0	0	0	-6,940,943	0	-6,940,943
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	407395	Optional Renewable Power Revenue Offset	176,198	0	176,198	132,007	0	132,007	44,191	0	44,191
99	407400	Amortization of CCX Credits	-235,708	0	-235,708	0	0	0	-235,708	0	-235,708
99	407403	Disallowed Amortization Expense for K.F. Plant	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
99	407420	Amortization of CS2 Levelized Return	92,790	0	92,790	0	0	0	92,790	0	92,790
99	407450/499	Amortization of BPA Residential Exchange Credit	-8,009,775	0	-8,009,775	-5,429,025	0	-5,429,025	-2,580,750	0	-2,580,750
E-OTX		Taxes Other Than FIT--Prod & Trans	0	15,564,632	15,564,632	0	10,141,914	10,141,914	0	5,422,718	5,422,718
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-11,655,472	55,582,412	43,926,940	-2,206,292	36,217,500	34,011,208	-9,449,180	19,364,912	9,915,732
TOTAL PRODUCTION & TRANS EXPENSE			27,993,204	639,045,003	667,038,207	3,549,928	416,401,727	419,951,655	24,443,276	222,643,276	247,086,552



ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	294,133	1,215,708	1,509,841	132,193	824,785	956,978	161,940	390,923	552,863
3	582000	Station Expense	618,216	22,864	641,080	373,378	15,512	388,890	244,838	7,352	252,190
3	583000	Overhead Line Expense	898,311	553,495	1,451,806	623,575	375,513	999,088	274,736	177,982	452,718
3	584000	Underground Line Expense	473,630	0	473,630	294,976	0	294,976	178,654	0	178,654
3	585000	Street Light & Signal System Operation Expense	218,485	0	218,485	45,195	0	45,195	173,290	0	173,290
3	586000	Meter Expense	1,742,280	0	1,742,280	1,514,189	0	1,514,189	228,091	0	228,091
3	587000	Customer Installations Expense	758,269	35,344	793,613	400,305	23,979	424,284	357,964	11,365	369,329
3	588000	Miscellaneous Distribution Expense	4,143,026	2,509,641	6,652,667	3,059,264	1,702,641	4,761,905	1,083,762	807,000	1,890,762
3	589000	Rent	10,085	243,424	253,509	9,624	165,149	174,773	461	78,275	78,736
MAINTENANCE:											
3	590000	Supervision & Engineering	356,000	797,133	1,153,133	222,563	540,807	763,370	133,437	256,326	389,763
3	591000	Structures	432,776	0	432,776	284,287	0	284,287	148,489	0	148,489
3	592000	Station Equipment	873,183	85,504	958,687	703,606	58,009	761,615	169,577	27,495	197,072
3	593000	Overhead Lines	8,502,855	762	8,503,617	5,424,271	517	5,424,788	3,078,584	245	3,078,829
3	594000	Underground Lines	858,700	0	858,700	562,485	0	562,485	296,215	0	296,215
3	595000	Line Transformers	1,001,589	279,758	1,281,347	637,919	189,799	827,718	363,670	89,959	453,629
3	596000	Street Light & Signal System Maintenance Exp	639,746	0	639,746	424,066	0	424,066	215,680	0	215,680
3	597000	Meters	132,044	0	132,044	111,172	0	111,172	20,872	0	20,872
3	598000	Miscellaneous Distribution Expense	300,885	57,277	358,162	275,002	38,859	313,861	25,883	18,418	44,301
TOTAL DISTRIBUTION OPERATING EXP			22,254,213	5,800,910	28,055,123	15,098,070	3,935,570	19,033,640	7,156,143	1,865,340	9,021,483
99	403X50	Depreciation Expense--Distribution Plant	28,769,577	5,150	28,774,727	18,365,623	3,494	18,369,117	10,403,954	1,656	10,405,610
E-OTX		Taxes Other Than FIT--Distribution	41,320,213	0	41,320,213	35,683,072	0	35,683,072	5,637,141	0	5,637,141
TOTAL DISTRIBUTION EXPENSES			92,344,003	5,806,060	98,150,063	69,146,765	3,939,064	73,085,829	23,197,238	1,866,996	25,064,234
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	598,455	598,455	0	392,892	392,892	0	205,563	205,563
2	902000	Meter Reading Expenses	2,655,102	104,345	2,759,447	2,242,633	68,504	2,311,137	412,469	35,841	448,310
E-903	903XXX	Customer Records & Collection Expenses	1,653,165	6,026,238	7,679,403	1,123,682	3,951,637	5,075,319	529,483	2,074,601	2,604,084
2	904000	Uncollectible Accounts	0	1,529,347	1,529,347	0	1,004,032	1,004,032	0	525,315	525,315
2	905000	Misc Customer Accounts	0	131,122	131,122	0	86,083	86,083	0	45,039	45,039
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,308,267	8,389,507	12,697,774	3,366,315	5,503,148	8,869,463	941,952	2,886,359	3,828,311
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,217,601	415,432	28,633,033	20,379,742	272,735	20,652,477	7,837,859	142,697	7,980,556
2	909000	Advertising	26,358	864,111	890,469	22,249	567,298	589,547	4,109	296,813	300,922
2	910000	Misc Customer Service & Info Exp	3,275	156,403	159,678	3,275	102,680	105,955	0	53,723	53,723
TOTAL CUSTOMER SERVICE & INFO EXP			28,247,234	1,435,946	29,683,180	20,405,266	942,713	21,347,979	7,841,968	493,233	8,335,201

ELECTRIC OPERATING STATEMENT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	8,245	8,245	0	5,413	5,413	0	2,832	2,832
2	913000	Advertising	154	440	594	154	289	443	0	151	151
2	916000	Miscellaneous Sales Expenses	128,051	23,018	151,069	124,009	15,112	139,121	4,042	7,906	11,948
TOTAL SALES EXPENSES			128,205	31,703	159,908	124,163	20,814	144,977	4,042	10,889	14,931
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	262,355	26,485,659	26,748,014	189,152	17,583,829	17,772,981	73,203	8,901,830	8,975,033
4	921000	Office Supplies & Expenses	4,250	4,152,813	4,157,063	4,250	2,757,053	2,761,303	0	1,395,760	1,395,760
4	922000	Admin Exp Transferred--Credit	857	-46,334	-45,477	0	-30,761	-30,761	857	-15,573	-14,716
4	923000	Outside Services Employed	47,043	15,235,104	15,282,147	47,043	10,114,586	10,161,629	0	5,120,518	5,120,518
4	924000	Property Insurance Premium	0	1,282,921	1,282,921	0	851,731	851,731	0	431,190	431,190
4	925XXX	Injuries and Damages	0	5,160,671	5,160,671	0	3,426,169	3,426,169	0	1,734,502	1,734,502
4	926XXX	Employee Pensions and Benefits	339,540	802,538	1,142,078	250,758	532,805	783,563	88,782	269,733	358,515
4	927000	Franchise Requirements	5,877	0	5,877	0	0	0	5,877	0	5,877
1	928000	Regulatory Commission Expenses	1,874,581	3,631,112	5,505,693	1,146,506	2,366,033	3,512,539	728,075	1,265,079	1,993,154
4	930000	Miscellaneous General Expenses	239,630	3,054,950	3,294,580	190,961	2,028,181	2,219,142	48,669	1,026,769	1,075,438
4	931000	Rents	65,447	900,145	965,592	53,511	597,606	651,117	11,936	302,539	314,475
4	935000	Maintenance of General Plant	745,929	7,166,123	7,912,052	243,557	4,757,589	5,001,146	502,372	2,408,534	2,910,906
TOTAL ADMIN & GEN OPERATING EXP			3,585,509	67,825,702	71,411,211	2,125,738	44,984,821	47,110,559	1,459,771	22,840,881	24,300,652
E-ADP		Depreciation Expense--General Plant	2,853,815	7,314,252	10,168,067	1,549,190	4,855,932	6,405,122	1,304,625	2,458,320	3,762,945
4	404X31	Amortization - Mainframe Software (C-AMT)	14,766	4,259,317	4,274,083	14,766	2,827,761	2,842,527	0	1,431,556	1,431,556
4	404X32	Amortization - PC Software (C-AMT)	0	526,808	526,808	0	349,748	349,748	0	177,060	177,060
4	404X50	Amortization of Leasehold Imp (C-AMT)	0	7,458	7,458	0	4,951	4,951	0	2,507	2,507
TOTAL ADMIN & GENERAL EXPENSES			6,454,090	79,933,537	86,387,627	3,689,694	53,023,213	56,712,907	2,764,396	26,910,324	29,674,720
TOTAL EXPENSES BEFORE FIT			159,475,003	734,641,756	894,116,759	100,282,131	479,830,679	580,112,810	59,192,872	254,811,077	314,003,949
NET OPERATING INCOME BEFORE FIT					187,279,085			112,406,543			74,872,542
E-FIT		FEDERAL INCOME TAX--Normal Accrual			27,127,734			14,068,969			13,058,765
E-FIT		DEFERRED FEDERAL INCOME TAX			20,672,466			14,093,489			6,578,977
E-FIT		AMORTIZED ITC - NOXON			-139,134			-90,660			-48,474
ELECTRIC NET OPERATING INCOME					139,618,019			84,334,745			55,283,274

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.651%	34.349%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.844%	32.156%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-555-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	151,525,727	151,525,727	0	98,734,164	98,734,164	0	52,791,563	52,791,563
1	555312	Purchased Power -Lancaster	0	16,036,766	16,036,766	0	10,449,557	10,449,557	0	5,587,209	5,587,209
1	555313	Energy Deviationsr -Lancaster	0	793,172	793,172	0	516,831	516,831	0	276,341	276,341
99	555380	Clearwater Purchases - Idaho	18,717,541	0	18,717,541	0	0	0	18,717,541	0	18,717,541
1	555550	Non-Monetary Exchange Power	0	159,371	159,371	0	103,846	103,846	0	55,525	55,525
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	77,991,595	77,991,595	0	50,819,323	50,819,323	0	27,172,272	27,172,272
1	555710	Intercompany Purchased Power	0	659,428	659,428	0	429,683	429,683	0	229,745	229,745
TOTAL ACCOUNT 555			18,717,541	247,166,059	265,883,600	0	161,053,404	161,053,404	18,717,541	86,112,655	104,830,196

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-557-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,294,526	5,294,526	0	3,449,913	3,449,913	0	1,844,613	1,844,613
1	557010	Other Power Supply Expense - Financial	0	-3,624,315	-3,624,315	0	-2,361,604	-2,361,604	0	-1,262,711	-1,262,711
1	557150	Fuel - Economic Dispatch	0	99,342,763	99,342,763	0	64,731,744	64,731,744	0	34,611,019	34,611,019
1	557160	Power Supply Expense - Miscellaneous	0	348,840	348,840	0	227,304	227,304	0	121,536	121,536
99	557161	Unbilled Add-Ons	353,124	0	353,124	0	0	0	353,124	0	353,124
1	557170	Broker Fees - Power	0	539,809	539,809	0	351,740	351,740	0	188,069	188,069
99	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	2,699,058	0	2,699,058	2,699,058	0	2,699,058	0	0	0
99	557290	Washington ERM Amortization	-526,393	0	-526,393	-526,393	0	-526,393	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-2,940,247	0	-2,940,247	-2,940,247	0	-2,940,247	0	0	0
99	557380	Idaho PCA Deferred	-4,338,996	0	-4,338,996	0	0	0	-4,338,996	0	-4,338,996
99	557390	Idaho PCA Amortization	14,952,217	0	14,952,217	0	0	0	14,952,217	0	14,952,217
1	557395	Optional Renewable Power Expense Offset	0	-101,318	-101,318	0	-66,019	-66,019	0	-35,299	-35,299
1	557610	Other Expenses - Exposure	0	5,000	5,000	0	3,258	3,258	0	1,742	1,742
1	557700	Turbine Gas Bookout Expense	0	8,767,702	8,767,702	0	5,713,035	5,713,035	0	3,054,667	3,054,667
1	557711	Turbine Gas Bookout Offset	0	-8,830,790	-8,830,790	0	-5,754,143	-5,754,143	0	-3,076,647	-3,076,647
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,773,827	51,773,827	0	33,735,826	33,735,826	0	18,038,001	18,038,001
TOTAL ACCOUNT 557			11,017,465	153,516,044	164,533,509	-270,084	100,031,054	99,760,970	11,287,549	53,484,990	64,772,539

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-903-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,653,165	5,789,321	7,442,486	1,123,682	3,800,747	4,924,429	529,483	1,988,574	2,518,057
12	903920	A/R Sold - Program Fees	0	232,520	232,520	0	148,090	148,090	0	84,430	84,430
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,800	2,800	0	1,597	1,597
TOTAL ACCOUNT 903			1,653,165	6,026,238	7,679,403	1,123,682	3,951,637	5,075,319	529,483	2,074,601	2,604,084

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.651%	34.349%
E-ALL	12	Net Electric Plant	100.000%	63.689%	36.311%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-908-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	194,538	415,432	609,970	126,662	272,735	399,397	67,876	142,697	210,573
99	908600	Public Purpose Tariff Rider Expense Offset	27,470,092	0	27,470,092	19,863,513	0	19,863,513	7,606,579	0	7,606,579
99	908610	Limited Income Tax Refund Program	325,990	0	325,990	325,990	0	325,990	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	76,639	0	76,639	63,577	0	63,577	13,062	0	13,062
99	908990	DSM Amortization	150,342	0	150,342	0	0	0	150,342	0	150,342
TOTAL ACCOUNT 908			28,217,601	415,432	28,633,033	20,379,742	272,735	20,652,477	7,837,859	142,697	7,980,556

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.651%	34.349%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	1,081,395,844	692,519,353	388,876,491	
E-OPS	Operating & Maintenance Expense	765,118,463	482,447,065	282,671,398	
E-OPS	Book Depreciation & Amortization	72,113,451	51,840,759	20,272,692	
E-OTX	Taxes Other than FIT	56,884,845	45,824,986	11,059,859	
	Net Operating Income Before FIT	187,279,085	112,406,543	74,872,542	
E-INT	Less: Interest Expense	53,816,040	33,964,814	19,851,226	
E-SCM	Add: Schedule M Additions	104,994,942	61,848,099	43,146,843	
E-SCM	Less: Schedule M Deductions	153,599,223	95,302,895	58,296,328	
	Taxable Net Operating Income	84,858,764	44,986,933	39,871,831	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	29,700,568	15,745,427	13,955,141	
1	Production Tax Credit	(165,972)	(108,147)	(57,825)	
1	Investment Tax Credit - Noxon *	(2,406,862)	(1,568,311)	(838,551)	
	Total Net Federal Income Tax	27,127,734	14,068,969	13,058,765	
E-DTE	Deferred FIT	20,672,466	14,093,489	6,578,977	
1	411400 Amortized Investment Tax Credit - Noxon	(139,134)	(90,660)	(48,474)	
	Total Net FIT/Deferred FIT	47,661,066	28,071,798	19,589,268	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%
		<b>EFFECTIVE TAX RATE</b>	<b>0.3571</b>	<b>0.3579</b>	<b>0.3560</b>

\* Deferred taxes are in Deferred FIT balance

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:										
12	997001 Contributions In Aid of Construction	0	3,776,088	3,776,088	0	2,404,953	2,404,953	0	1,371,135	1,371,135
2	997002 Injuries and Damages	0	1,828,544	1,828,544	0	1,200,457	1,200,457	0	628,087	628,087
12	997003 Salvage	0	-529,940	-529,940	0	-337,513	-337,513	0	-192,427	-192,427
99	997004 Boulder Park Write Off	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
4	997005 FAS106 Current Retiree Medical Accrual	0	124,482	124,482	0	82,644	82,644	0	41,838	41,838
99	997007 Idaho PCA	10,802,828	0	10,802,828	0	0	0	10,802,828	0	10,802,828
99	997008 Idaho DSM Book Amortization	150,342	0	150,342	0	0	0	150,342	0	150,342
1	997009 Rathdrum Turbine Lease	0	-33,828	-33,828	0	-22,042	-22,042	0	-11,786	-11,786
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	347,098	347,098	0	230,438	230,438	0	116,660	116,660
12	997016 Redemption Expense Amortization	0	-7,438,857	-7,438,857	0	-4,737,734	-4,737,734	0	-2,701,123	-2,701,123
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	7,641,235	0	7,641,235	4,940,783	0	4,940,783	2,700,452	0	2,700,452
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	214,855	0	214,855	51,930	0	51,930	162,925	0	162,925
4	997020 FAS87 Current Pension Accrual	0	-2,587,817	-2,587,817	0	-1,718,052	-1,718,052	0	-869,765	-869,765
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	997028 RTO Funding Amortization	229,019	0	229,019	158,213	0	158,213	70,806	0	70,806
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	480,844	480,844	0	306,245	306,245	0	174,599	174,599
99	997033 BPA Residential Exchange	-1,281,165	0	-1,281,165	-882,510	0	-882,510	-398,655	0	-398,655
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997052 Noxon Spill	0	-132,104	-132,104	0	-86,079	-86,079	0	-46,025	-46,025
99	997064 Chicago Climate Exchange	-234,955	0	-234,955	0	0	0	-234,955	0	-234,955
99	997065 Amortization - Unbilled Revenue Add-Ins	18,624	0	18,624	294,064	0	294,064	-275,440	0	-275,440
11	997080 Book Transportation Depreciation	0	3,575,163	3,575,163	0	2,300,153	2,300,153	0	1,275,010	1,275,010
4	997081 Deferred Compensation	0	751,595	751,595	0	498,984	498,984	0	252,611	252,611
4	997082 Meal Disallowances	0	313,519	313,519	0	208,145	208,145	0	105,374	105,374
4	997083 Paid Time Off	0	335,822	335,822	0	222,952	222,952	0	112,870	112,870
2	997084 Customer Uncollectibles	0	-122,591	-122,591	0	-80,482	-80,482	0	-42,109	-42,109
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX )	31,760,496	51,079,028	82,839,524	19,984,613	33,432,160	53,416,773	11,775,883	17,646,868	29,422,751
	TOTAL SCHEDULE M ADDITIONS	53,227,896	51,767,046	104,994,942	27,942,870	33,905,229	61,848,099	25,285,026	17,861,817	43,146,843



ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Schedule M Deductions:										
1	997041 Rathdrum Turbine Lease, Tax	0	986,716	986,716	0	642,944	642,944	0	343,772	343,772	
99	997043 Washington Deferred Power Costs	-2,180,780	0	-2,180,780	-2,180,780	0	-2,180,780	0	0	0	
1	997044 Non-Monetary Power Costs	0	-159,371	-159,371	0	-103,846	-103,846	0	-55,525	-55,525	
1	997045 Section 199 Manufacturing Deduction	0	3,932,856	3,932,856	0	2,562,649	2,562,649	0	1,370,207	1,370,207	
4	997046 Nez Perce Settlement	16,796	0	16,796	22,008	0	22,008	-5,212	0	-5,212	
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-261,285	0	-261,285	0	0	0	-261,285	0	-261,285	
11	997049 Tax Depreciation	0	140,393,895	140,393,895	0	90,325,220	90,325,220	0	50,068,675	50,068,675	
99	997050 CS2 Levelized Return	-92,790	0	-92,790	0	0	0	-92,790	0	-92,790	
99	997051 Wind Generation AFUDC - ID	123,289	0	123,289	0	0	0	123,289	0	123,289	
99	997054 Spokane River Relicensing	-37,833	0	-37,833	-34,339	0	-34,339	-3,494	0	-3,494	
99	997058 Colstrip Settlement	-492,067	0	-492,067	0	0	0	-492,067	0	-492,067	
99	997059 Spokane River Relicensing PME	-73,186	0	-73,186	-210,586	0	-210,586	137,400	0	137,400	
1	997061 CDA Lake Fund Settlement - AN	0	-200,000	-200,000	0	-130,320	-130,320	0	-69,680	-69,680	
99	997061 CDA Lake Fund Settlement	-5,204	0	-5,204	-5,204	0	-5,204	0	0	0	
4	997062 Gain on Sale of Office Bldg	0	196,092	196,092	0	130,185	130,185	0	65,907	65,907	
1	997063 CDA Lake Settlement - AN	0	2,894,753	2,894,753	0	1,886,221	1,886,221	0	1,008,532	1,008,532	
99	997063 CDA Lake Settlement	-93,313	0	-93,313	-74,245	0	-74,245	-19,068	0	-19,068	
1	997067 CDA IPA Fund	0	80,678	80,678	0	52,570	52,570	0	28,108	28,108	
1	997068 Noxon	0	-602,049	-602,049	0	-392,295	-392,295	0	-209,754	-209,754	
1	997069 Lancaster Deferral	2,486,914	0	2,486,914	2,486,914	0	2,486,914	0	0	0	
1	997072 CDA Fund Settlement Prepayment	0	499,999	499,999	0	325,799	325,799	0	174,200	174,200	
99	997073 DSIT Amortization - ID	6,185,113	0	6,185,113	0	0	0	6,185,113	0	6,185,113	
	TOTAL SCHEDULE M DEDUCTIONS	5,575,654	148,023,569	153,599,223	3,768	95,299,127	95,302,895	5,571,886	52,724,442	58,296,328	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.651%	34.349%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.844%	32.156%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.403%	38.597%
E-ALL	11	Book Deprec (0403.XX & 0406.XX)	100.000%	64.337%	35.663%
E-ALL	12	Net Electric Plant	100.000%	63.689%	36.311%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-DTE-12A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	26,585,554	16,956,798	9,628,756
99	410100	Deferred Federal Income Tax Expense - Washington	25,032	25,032	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-2,004,389	0	-2,004,389
		Sub-Total	24,606,197	16,981,830	7,624,367
14	411100	Deferred Federal Income Tax Expense - Allocated	-980,420	-625,331	-355,089
99	411100	Deferred Federal Income Tax Expense - Washington	-2,263,010	-2,263,010	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-690,301	0	-690,301
		Sub-Total	-3,933,731	-2,888,341	-1,045,390
		Total Deferred Federal Income Tax Expense	20,672,466	14,093,489	6,578,977
E-ALL	14	Net Allocated Schedule M	100.000%	63.782%	36.218%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		5.930%	6.600%
	Total Weighted Cost		3.173%	3.300%
E-APL	Net Rate Base	1,671,984,504	1,070,336,696	601,647,808
	Interest Deduction for FIT Calculation	53,816,161	33,961,783	19,854,378

- 1 From last WA GRC (UE-100467)
- 2 From ID GRC (AVU-E-09-1) - Cap Structure Non-specific in AVU-E-10-01
- 3 Debt Cost from last GRCs

TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-OTX-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	18,865	18,865	0	12,292	12,292	0	6,573	6,573
1	408140	State Kwh Generation Tax	0	1,567,904	1,567,904	0	1,021,646	1,021,646	0	546,258	546,258
1	408150	R&P Property Tax--Production	0	10,309,189	10,309,189	0	6,717,468	6,717,468	0	3,591,721	3,591,721
1	408180	R&P Property Tax--Transmission	0	3,312,555	3,312,555	0	2,158,461	2,158,461	0	1,154,094	1,154,094
1	409100	State Income Tax--Montana & Oregon	0	356,119	356,119	0	232,047	232,047	0	124,072	124,072
		<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>	<b>0</b>	<b>15,564,632</b>	<b>15,564,632</b>	<b>0</b>	<b>10,141,914</b>	<b>10,141,914</b>	<b>0</b>	<b>5,422,718</b>	<b>5,422,718</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	17,240,826	0	17,240,826	17,240,826	0	17,240,826	0	0	0
99	408120	Municipal Occupation & License Tax	18,359,738	0	18,359,738	15,259,366	0	15,259,366	3,100,372	0	3,100,372
99	408160	Miscellaneous State or Local Tax--WA & ID	12,167	0	12,167	0	0	0	12,167	0	12,167
99	408170	R&P Property Tax--Distribution	5,172,363	0	5,172,363	3,182,880	0	3,182,880	1,989,483	0	1,989,483
99	409100	State Income Tax--Idaho	535,119	0	535,119	0	0	0	535,119	0	535,119
		<b>TOTAL DISTRIBUTION</b>	<b>41,320,213</b>	<b>0</b>	<b>41,320,213</b>	<b>35,683,072</b>	<b>0</b>	<b>35,683,072</b>	<b>5,637,141</b>	<b>0</b>	<b>5,637,141</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>41,320,213</b>	<b>15,564,632</b>	<b>56,884,845</b>	<b>35,683,072</b>	<b>10,141,914</b>	<b>45,824,986</b>	<b>5,637,141</b>	<b>5,422,718</b>	<b>11,059,859</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324/25	CDA Lake CDR/IPA Fund	0	10,383,333	10,383,333	0	6,765,780	6,765,780	0	3,617,553	3,617,553
1	182381	CDA Settlement	0	37,547,820	37,547,820	0	24,466,160	24,466,160	0	13,081,660	13,081,660
1	302000	Franchises & Consents	512,638	44,067,765	44,580,403	512,638	28,714,556	29,227,194	0	15,353,209	15,353,209
99	303000	Misc Intangible Plant	153,179	0	153,179	153,179	0	153,179	0	0	0
1	C-IPL	Misc Intangible Plant (303000)	0	2,383,025	2,383,025	0	1,552,779	1,552,779	0	830,246	830,246
4	C-IPL	Misc Intangible Plant - Mainframe Software (303100)	77,456	21,243,886	21,321,342	77,456	14,103,816	14,181,272	0	7,140,070	7,140,070
4	C-IPL	Misc Intangible Plant - PC Software (303110)	0	5,486,509	5,486,509	0	3,642,493	3,642,493	0	1,844,016	1,844,016
TOTAL INTANGIBLE PLANT			743,273	121,112,338	121,855,611	743,273	79,245,584	79,988,857	0	41,866,754	41,866,754
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,532	2,230,532	0	1,453,415	1,453,415	0	777,117	777,117
1	311XXX	Structures & Improvements	0	125,039,489	125,039,489	0	81,475,731	81,475,731	0	43,563,758	43,563,758
1	312000	Boiler Plant	0	167,856,801	167,856,801	0	109,375,492	109,375,492	0	58,481,309	58,481,309
1	313000	Generators	0	917	917	0	598	598	0	319	319
1	314000	Turbogenerator Units	0	48,300,056	48,300,056	0	31,472,316	31,472,316	0	16,827,740	16,827,740
1	315000	Accessory Electric Equipment	0	26,931,688	26,931,688	0	17,548,688	17,548,688	0	9,383,000	9,383,000
1	316000	Miscellaneous Power Plant Equipment	0	15,659,528	15,659,528	0	10,203,748	10,203,748	0	5,455,780	5,455,780
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	386,019,011	386,019,011	0	251,529,988	251,529,988	0	134,489,023	134,489,023
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,520,537	56,520,537	0	36,828,782	36,828,782	0	19,691,755	19,691,755
1	331XXX	Structures & Improvements	0	41,499,749	41,499,749	0	27,041,236	27,041,236	0	14,458,513	14,458,513
1	332XXX	Reservoirs, Dams, & Waterways	0	119,060,827	119,060,827	0	77,580,035	77,580,035	0	41,480,792	41,480,792
1	333000	Waterwheels, Turbines, & Generators	0	147,799,092	147,799,092	0	96,305,888	96,305,888	0	51,493,204	51,493,204
1	334000	Accessory Electric Equipment	0	33,796,010	33,796,010	0	22,021,480	22,021,480	0	11,774,530	11,774,530
1	335XXX	Miscellaneous Power Plant Equipment	0	7,333,757	7,333,757	0	4,778,676	4,778,676	0	2,555,081	2,555,081
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,302,915	1,302,915	0	696,648	696,648
TOTAL HYDRAULIC PRODUCTION PLANT			0	408,009,535	408,009,535	0	265,859,012	265,859,012	0	142,150,523	142,150,523
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	884,953	884,953	0	576,635	576,635	0	308,318	308,318
1	341000	Structures & Improvements	0	15,954,685	15,954,685	0	10,396,073	10,396,073	0	5,558,612	5,558,612
1	342000	Fuel Holders, Producers, & Accessories	0	21,152,323	21,152,323	0	13,782,854	13,782,854	0	7,369,469	7,369,469
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	7,621,870	7,621,870
1	344000	Generators	0	199,065,059	199,065,059	0	129,710,792	129,710,792	0	69,354,267	69,354,267
1	345000	Accessory Electric Equipment	0	16,794,236	16,794,236	0	10,943,124	10,943,124	0	5,851,112	5,851,112
1	346000	Miscellaneous Power Plant Equipment	0	1,576,112	1,576,112	0	1,026,995	1,026,995	0	549,117	549,117
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	277,304,148	277,304,148	0	180,691,383	180,691,383	0	96,612,765	96,612,765
TOTAL PRODUCTION PLANT			0	1,071,332,694	1,071,332,694	0	698,080,383	698,080,383	0	373,252,311	373,252,311

ELECTRIC UTILITY PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	17,420,158	17,420,158	0	11,350,975	11,350,975	0	6,069,183	6,069,183
1	352XXX	Structures & Improvements	0	16,245,749	16,245,749	0	10,585,730	10,585,730	0	5,660,019	5,660,019
1	353000	Station Equipment	0	186,720,432	186,720,432	0	121,667,033	121,667,033	0	65,053,399	65,053,399
1	354000	Towers & Fixtures	0	17,118,637	17,118,637	0	11,154,504	11,154,504	0	5,964,133	5,964,133
1	355000	Poles & Fixtures	0	134,000,043	134,000,043	0	87,314,428	87,314,428	0	46,685,615	46,685,615
1	356000	Overhead Conductors & Devices	0	107,390,132	107,390,132	0	69,975,410	69,975,410	0	37,414,722	37,414,722
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
		TOTAL TRANSMISSION PLANT	0	485,702,957	485,702,957	0	316,484,046	316,484,046	0	169,218,911	169,218,911
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,319,152	0	4,319,152	3,328,453	0	3,328,453	990,699	0	990,699
99	360400	Land Easements	778,745	0	778,745	58,252	0	58,252	720,493	0	720,493
99	361000	Structures & Improvements	14,274,923	0	14,274,923	9,777,974	0	9,777,974	4,496,949	0	4,496,949
99	362000	Station Equipment	95,523,910	0	95,523,910	61,426,496	0	61,426,496	34,097,414	0	34,097,414
99	364000	Poles, Towers, & Fixtures	225,128,915	0	225,128,915	136,545,732	0	136,545,732	88,583,183	0	88,583,183
99	365000	Overhead Conductors & Devices	146,685,062	0	146,685,062	87,743,449	0	87,743,449	58,941,613	0	58,941,613
99	366000	Underground Conduit	76,947,875	0	76,947,875	47,618,298	0	47,618,298	29,329,577	0	29,329,577
99	367000	Underground Conductors & Devices	127,787,598	0	127,787,598	82,082,697	0	82,082,697	45,704,901	0	45,704,901
99	368000	Line Transformers	176,060,502	0	176,060,502	115,148,411	0	115,148,411	60,912,091	0	60,912,091
99	369XXX	Services	118,818,349	0	118,818,349	73,960,863	0	73,960,863	44,857,486	0	44,857,486
99	370000	Meters	45,833,925	0	45,833,925	16,963,173	0	16,963,173	28,870,752	0	28,870,752
99	373XXX	Street Light & Signal Systems	31,231,543	0	31,231,543	18,001,124	0	18,001,124	13,230,419	0	13,230,419
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,063,390,499	0	1,063,390,499	652,654,922	0	652,654,922	410,735,577	0	410,735,577
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,858	3,203,237	4,023,095	372,215	2,126,629	2,498,844	447,643	1,076,608	1,524,251
4	390XXX	Structures & Improvements	6,959,368	37,331,563	44,290,931	1,974,875	24,784,425	26,759,300	4,984,493	12,547,138	17,531,631
4	391XXX	Office Furniture & Equipment	41,222	28,143,543	28,184,765	41,222	18,684,498	18,725,720	0	9,459,045	9,459,045
4	392XXX	Transportation Equipment	11,419,581	6,550,858	17,970,439	8,187,624	4,349,115	12,536,739	3,231,957	2,201,743	5,433,700
4	393000	Stores Equipment	303,119	1,230,882	1,534,001	127,337	817,183	944,520	175,782	413,699	589,481
4	394000	Tools, Shop & Garage Equipment	1,712,406	4,932,761	6,645,167	1,287,147	3,274,860	4,562,007	425,259	1,657,901	2,083,160
4	395000	Laboratory Equipment	346,314	1,423,777	1,770,091	218,414	945,246	1,163,660	127,900	478,531	606,431
4	396XXX	Power Operated Equipment	23,916,158	10,132,733	34,048,891	15,586,993	6,727,121	22,314,114	8,329,165	3,405,612	11,734,777
4	397XXX	Communications Equipment	11,408,086	45,213,590	56,621,676	5,967,557	30,017,302	35,984,859	5,440,529	15,196,288	20,636,817
4	398000	Miscellaneous Equipment	4,606	330,163	334,769	990	219,195	220,185	3,616	110,968	114,584
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	56,930,718	138,493,107	195,423,825	33,764,374	91,945,574	125,709,948	23,166,344	46,547,533	69,713,877
		TOTAL PLANT IN SERVICE	1,121,064,490	1,816,641,096	2,937,705,586	687,162,569	1,185,755,587	1,872,918,156	433,901,921	630,885,509	1,064,787,430
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,121,064,490	1,816,641,096	2,937,705,586	687,162,569	1,185,755,587	1,872,918,156	433,901,921	630,885,509	1,064,787,430

ELECTRIC UTILITY PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	260,030,414	260,030,414	0	169,435,818	169,435,818	0	90,594,596	90,594,596
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-197,240	-197,240	0	-128,522	-128,522	0	-68,718	-68,718
1	108000	Hydro Production Plant	0	102,746,586	102,746,586	0	66,949,675	66,949,675	0	35,796,911	35,796,911
1	108X03	Other Production Plant	0	61,145,363	61,145,363	0	39,842,319	39,842,319	0	21,303,044	21,303,044
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-48,916	-48,916	0	-31,874	-31,874	0	-17,042	-17,042
1	108X04	Transmission Plant	0	164,638,346	164,638,346	0	107,278,346	107,278,346	0	57,360,000	57,360,000
E-ADP	108X05	Distribution Plant	323,389,664	0	323,389,664	198,273,437	0	198,273,437	125,116,227	0	125,116,227
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-89,339	0	-89,339	-54,775	0	-54,775	-34,564	0	-34,564
E-ADP	108X06	General Plant - Non-Transportation	16,168,394	46,575,190	62,743,584	9,118,525	30,921,269	40,039,794	7,049,869	15,653,921	22,703,790
E-ADP	108X07	General Plant - Transportation	3,969,659	2,277,149	6,246,808	2,846,171	1,511,799	4,357,970	1,123,488	765,350	1,888,838
TOTAL ACCUMULATED DEPRECIATION			343,438,378	637,166,892	980,605,270	210,183,358	415,778,830	625,962,188	133,255,020	221,388,062	354,643,082
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant - Production & Transmission (C-AAM)	20,185	4,407,830	4,428,015	20,185	2,872,142	2,892,327	0	1,535,688	1,535,688
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	16,014	663,036	679,050	16,014	432,034	448,048	0	231,002	231,002
4	111X31	Intangible Plant - Mainframe Software (C-AAM)	2,438	9,363,403	9,365,841	2,438	6,216,363	6,218,801	0	3,147,040	3,147,040
4	111X32	Intangible Plant - PC Software (C-AAM)	0	4,366,551	4,366,551	0	2,898,953	2,898,953	0	1,467,598	1,467,598
4	111X50	Intangible Plant - Leasehold Improvements (C-AAM)	0	89,781	89,781	0	59,606	59,606	0	30,175	30,175
4	111X60	Intangible Plant - Leasehold Improvements (C-AAM)	0	0	0	0	0	0	0	0	0
4	111X70	Leased Power Operated Equipment (C-AMM)	110,678	432	111,110	110,678	287	110,965	0	145	145
TOTAL ACCUMULATED AMORTIZATION			149,315	18,891,033	19,040,348	149,315	12,479,385	12,628,700	0	6,411,648	6,411,648
NET ELECTRIC UTILITY PLANT			777,476,797	1,160,583,171	1,938,059,968	476,829,896	757,497,372	1,234,327,268	300,646,901	403,085,799	703,732,700

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

NOTE 1 - Asset Recovery Obligation Accounts 317000, 347000, 374000 and 399100 are automatically eliminated; however, the Accumulated Depreciation has to be removed manually.

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-APL-12A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	777,476,797	1,160,583,171	1,938,059,968	476,829,896	757,497,372	1,234,327,268	300,646,901	403,085,799	703,732,700
	ADJUSTMENTS:									
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	ADFIT - KF Reserve (190420)	457,589	0	457,589	457,589	0	457,589	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	85,805	85,805	0	56,966	56,966	0	28,839	28,839
12	Deferred F.I.T. - Plant In Service (282900)	0	-256,207,036	-256,207,036	0	-163,175,699	-163,175,699	0	-93,031,337	-93,031,337
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-13,402,364	-13,402,364	0	-8,897,829	-8,897,829	0	-4,504,535	-4,504,535
99	ADFIT - Boulder Park Idaho Write Off (190040)	600,973	0	600,973	0	0	0	600,973	0	600,973
99	ADFIT - WNP3 (283120)	-3,926,031	0	-3,926,031	-3,926,031	0	-3,926,031	0	0	0
99	ADFIT - Lancaster (283312)	-862,750	0	-862,750	-862,750	0	-862,750	0	0	0
99	Spokane River Relicensing (283322)	-286,257	0	-286,257	-266,170	0	-266,170	-20,087	0	-20,087
99	Spokane River PM&Es (283323)	-248,805	0	-248,805	-161,948	0	-161,948	-86,857	0	-86,857
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,283,924	-3,283,924	0	-2,139,805	-2,139,805	0	-1,144,119	-1,144,119
99	ADFIT - Lake CDA CDR Fund (283324)	-38,690	0	-38,690	-38,690	0	-38,690	0	0	0
1	ADFIT - CDA IPA Fund Deposit (283325)	0	-495,833	-495,833	0	-323,085	-323,085	0	-172,748	-172,748
99	ADFIT - CDA IPA Fund Deposit (283325)	-78,826	0	-78,826	-37,841	0	-37,841	-40,985	0	-40,985
99	ADFIT - MT Lease Payments (283365)	-2,237,552	0	-2,237,552	-1,480,116	0	-1,480,116	-757,436	0	-757,436
1	CDA Lake Settlement (283382)	0	-13,141,737	-13,141,737	0	-8,563,156	-8,563,156	0	-4,578,581	-4,578,581
99	CDA Lake Settlement (283382)	-639,572	0	-639,572	-532,202	0	-532,202	-107,370	0	-107,370
12	Electric portion of Bond Redemptions (283850)	0	-3,450,695	-3,450,695	0	-2,197,713	-2,197,713	0	-1,252,982	-1,252,982
1	Colstrip PCB (283200)	0	-521,359	-521,359	0	-339,718	-339,718	0	-181,641	-181,641
	TOTAL ACCUM DEFERRED INCOME TAX	-7,259,921	-290,417,143	-297,677,064	-6,848,159	-185,580,039	-192,428,198	-411,762	-104,837,104	-105,248,866
	OTHER ADJUSTMENTS:									
99	Kettle Falls Disallowed Plant (101030)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,756,414	0	5,756,414	4,131,734	0	4,131,734	1,624,680	0	1,624,680
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	Boulder Park Disallowed Accumulated Depr (108050)	882,934	0	882,934	0	0	0	882,934	0	882,934
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	40,565	0	40,565	0	0	0	40,565	0	40,565
99	Invest in Exchange Power (124900, 124930)	21,845,715	0	21,845,715	21,845,715	0	21,845,715	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	-2,352,363	0	-2,352,363	-753,891	0	-753,891	-1,598,472	0	-1,598,472
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,445,666	0	-1,445,666	1,445,666	0	1,445,666
99	Lancaster Generation (182312)	1,907,778	0	1,907,778	1,907,778	0	1,907,778	0	0	0
99	Spokane River Relicensing (182322)	786,076	0	786,076	728,685	0	728,685	57,391	0	57,391
99	Spokane River PM&Es (182323)	710,810	0	710,810	462,709	0	462,709	248,101	0	248,101
99	CDA CDR Fund (182324)	110,541	0	110,541	110,541	0	110,541	0	0	0
99	CDA Lake Settlement (182382)	1,520,577	0	1,520,577	1,520,577	0	1,520,577	0	0	0
99	CDA Lake Settlement (186382)	306,772	0	306,772	0	0	0	306,772	0	306,772
99	Montana Riverbed Settlement (186360)	6,393,006	0	6,393,006	4,228,902	0	4,228,902	2,164,104	0	2,164,104
99	Nez Perce Settlement - Idaho (186800)	317,306	0	317,306	0	0	0	317,306	0	317,306
4	Gain on Sale of General Office Bldg (253850)	0	-245,115	-245,115	0	-162,732	-162,732	0	-82,383	-82,383
	TOTAL OTHER ADJUSTMENTS	31,846,715	-245,115	31,601,600	28,600,358	-162,732	28,437,626	3,246,357	-82,383	3,163,974
	NET RATE BASE:	802,063,591	869,920,913	1,671,984,504	498,582,095	571,754,601	1,070,336,696	303,481,496	298,166,312	601,647,808
	ALLOCATION RATIOS:									
E-ALL	1 Production/Transmission Ratio		100.000%			65.160%			34.840%	
E-ALL	4 Jurisdictional 4-Factor Ratio		100.000%			66.390%			33.610%	
E-ALL	12 Net Electric Plant		100.000%			63.689%			36.311%	
E-ALL	13 Net Electric General Plant		100.000%			64.312%			35.688%	
E-ALL	99 Not Allocated		0.000%			0.000%			0.000%	



ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas	
99	404X30	Limited Term Plant	Utility 0	95,247	95,247	0	0
99			Utility 1	0	0	0	0
7			Utility 7	0	0	0	0
9			Utility 9	9,703	7,673	2,030	0
		Total		<u>104,950</u>	<u>102,920</u>	<u>2,030</u>	<u>0</u>
99	404X31	Mainframe Software	Utility 0	157,365	157,365	0	0
99			Utility 1	0	0	0	0
7			Utility 7	5,667,010	4,101,952	1,103,764	461,295
8			Utility 8	185,365	0	130,821	54,544
9			Utility 9	0	0	0	0
		Total		<u>6,009,740</u>	<u>4,259,317</u>	<u>1,234,585</u>	<u>515,839</u>
99	404X32	PC Software	Utility 0	67,244	67,244	0	0
99			Utility 1	3,867	0	3,867	0
7			Utility 7	634,906	459,564	123,661	51,681
8			Utility 8	62,244	0	43,929	18,315
9			Utility 9	0	0	0	0
		Total		<u>768,261</u>	<u>526,808</u>	<u>171,457</u>	<u>69,996</u>
99	404X50	Leasehold Improvements	Utility 0	0	0	0	0
99			Utility 1	0	0	0	0
7			Utility 7	10,303	7,458	2,007	839
		Total		<u>10,303</u>	<u>7,458</u>	<u>2,007</u>	<u>839</u>
		TOTAL		<u>6,893,254</u>	<u>4,896,503</u>	<u>1,410,079</u>	<u>586,674</u>

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	8,676,081	6,280,008	1,689,840	706,233
8	Utility 8	142,434	0	100,523	41,911
9	Utility 9	518,677	410,144	108,533	0
9	Utility 9 - Washington	98,648	78,006	20,642	0
9	Utility 9 - Idaho	412,648	326,301	86,347	0
	Total	9,848,488	7,094,459	2,005,885	748,144
7	403X70 Utility 7	6,896	4,992	1,343	561
9	Utility 9	15,737	12,444	3,293	0
	Total	22,633	17,436	4,636	561

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%

COMMON GENERAL PLANT		Report ID:		***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****										
For Twelve Months Ended March 31, 2011		C-GPL-12A												
Average of Monthly Averages Basis														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
<b>389XXX Land &amp; Land Rights</b>														
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	4,082,532	0	0	2,955,059	2,955,059	0	0	795,155	795,155	0	332,318	332,318
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	285,051	0	0	225,404	225,404	0	0	59,647	59,647	0	0	0
<b>TOTAL ACCOUNT</b>			<b>6,349,439</b>	<b>372,215</b>	<b>447,643</b>	<b>3,203,237</b>	<b>4,023,095</b>	<b>575,660</b>	<b>91,489</b>	<b>854,802</b>	<b>1,521,951</b>	<b>472,075</b>	<b>332,318</b>	<b>804,393</b>
<b>390XXX Structures &amp; Improvements</b>														
99		Utility 0	3,545,610	501,761	1,419,903	1,623,946	3,545,610	0	0	0	0	0	0	0
99		Utility 1	1,049,881	0	0	0	0	1,049,881	0	0	1,049,881	0	0	0
99		Utility 2	3,400,438	0	0	0	0	0	0	0	0	3,400,438	0	3,400,438
7		Utility 7	43,969,079	0	0	31,826,138	31,826,138	0	0	8,563,858	8,563,858	0	3,579,083	3,579,083
9		Utility 9 - Wa	1,862,933	1,473,114	0	0	1,473,114	389,819	0	0	389,819	0	0	0
9		Utility 9 - Idaho	4,507,860	0	3,564,590	0	3,564,590	0	943,270	0	943,270	0	0	0
9		Utility 9 - Allocated	4,908,605	0	0	3,881,479	3,881,479	0	0	1,027,126	1,027,126	0	0	0
<b>TOTAL ACCOUNT</b>			<b>63,244,406</b>	<b>1,974,875</b>	<b>4,984,493</b>	<b>37,331,563</b>	<b>44,290,931</b>	<b>1,439,700</b>	<b>943,270</b>	<b>9,590,984</b>	<b>11,973,954</b>	<b>3,400,438</b>	<b>3,579,083</b>	<b>6,979,521</b>
<b>391XXX Office Furniture &amp; Equipment, Computer Hardware</b>														
99		Utility 0	1,774,459	41,222	0	1,733,237	1,774,459	0	0	0	0	0	0	0
7		Utility 7	36,486,891	0	0	26,410,306	26,410,306	0	0	7,106,552	7,106,552	0	2,970,033	2,970,033
8		Utility 8	391,516	0	0	0	0	0	0	276,312	276,312	0	115,204	115,204
<b>TOTAL ACCOUNT</b>			<b>38,652,866</b>	<b>41,222</b>	<b>0</b>	<b>28,143,543</b>	<b>28,184,765</b>	<b>0</b>	<b>0</b>	<b>7,382,864</b>	<b>7,382,864</b>	<b>0</b>	<b>3,085,237</b>	<b>3,085,237</b>
<b>392XXX Transportation Equipment</b>														
99		Utility 0	15,142,509	7,153,450	2,633,310	5,355,749	15,142,509	0	0	0	0	0	0	0
99		Utility 1	5,605,822	0	0	0	0	3,457,190	1,165,344	983,288	5,605,822	0	0	0
99		Utility 2	2,181,446	0	0	0	0	0	0	0	0	2,181,446	0	2,181,446
7		Utility 7	504,122	0	0	364,899	364,899	0	0	98,188	98,188	0	41,036	41,036
9		Utility 9 - Wa	1,307,839	1,034,174	0	0	1,034,174	273,665	0	0	273,665	0	0	0
9		Utility 9 - Idaho	757,062	0	598,647	0	598,647	0	158,415	0	158,415	0	0	0
9		Utility 9 - Allocated	1,049,902	0	0	830,210	830,210	0	0	219,692	219,692	0	0	0
<b>TOTAL ACCOUNT</b>			<b>26,548,702</b>	<b>8,187,624</b>	<b>3,231,957</b>	<b>6,550,858</b>	<b>17,970,439</b>	<b>3,730,855</b>	<b>1,323,759</b>	<b>1,301,168</b>	<b>6,355,782</b>	<b>2,181,446</b>	<b>41,036</b>	<b>2,222,482</b>

COMMON GENERAL PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

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	394,404	10,739	14,745	368,920	394,404	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	147,452	116,598	0	0	116,598	30,854	0	0	30,854	0	0	0
9		Utility 9 - Idaho	203,651	0	161,037	0	161,037	0	42,614	0	42,614	0	0	0
9		Utility 9 - Allocated	1,090,056	0	0	861,962	861,962	0	0	228,094	228,094	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,977,061</b>	<b>127,337</b>	<b>175,782</b>	<b>1,230,882</b>	<b>1,534,001</b>	<b>115,125</b>	<b>42,614</b>	<b>228,094</b>	<b>385,833</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,374,584	1,253,973	417,805	1,702,806	3,374,584	0	0	0	0	0	0	0
99		Utility 1	1,882,663	0	0	0	0	1,006,965	452,398	423,300	1,882,663	0	0	0
99		Utility 2	932,230	0	0	0	0	0	0	0	0	932,230	0	932,230
7		Utility 7	4,139,149	0	0	2,996,040	2,996,040	0	0	806,182	806,182	0	336,927	336,927
8		Utility 8	1,069,752	0	0	0	0	0	0	754,977	754,977	0	314,775	314,775
9		Utility 9 - Wa	41,953	33,174	0	0	33,174	8,779	0	0	8,779	0	0	0
9		Utility 9 - Idaho	9,427	0	7,454	0	7,454	0	1,973	0	1,973	0	0	0
9		Utility 9 - Allocated	295,814	0	0	233,915	233,915	0	0	61,899	61,899	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>11,745,572</b>	<b>1,287,147</b>	<b>425,259</b>	<b>4,932,761</b>	<b>6,645,167</b>	<b>1,015,744</b>	<b>454,371</b>	<b>2,046,358</b>	<b>3,516,473</b>	<b>932,230</b>	<b>651,702</b>	<b>1,583,932</b>
	395000	Laboratory Equipment												
99		Utility 0	1,302,324	205,404	123,747	973,173	1,302,324	0	0	0	0	0	0	0
99		Utility 1	278,976	0	0	0	0	90,786	29,608	158,582	278,976	0	0	0
99		Utility 2	253,911	0	0	0	0	0	0	0	0	253,911	0	253,911
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	29,109	0	0	0	0	0	0	20,544	20,544	0	8,565	8,565
9		Utility 9 - Wa	16,453	13,010	0	0	13,010	3,443	0	0	3,443	0	0	0
9		Utility 9 - Idaho	5,252	0	4,153	0	4,153	0	1,099	0	1,099	0	0	0
9		Utility 9 - Allocated	244,279	0	0	193,164	193,164	0	0	51,115	51,115	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,485,967</b>	<b>218,414</b>	<b>127,900</b>	<b>1,423,777</b>	<b>1,770,091</b>	<b>94,229</b>	<b>30,707</b>	<b>299,513</b>	<b>424,449</b>	<b>253,911</b>	<b>37,516</b>	<b>291,427</b>
	396XXX	Power Operated Equipment												
99		Utility 0	32,198,187	15,037,607	7,919,403	9,241,177	32,198,187	0	0	0	0	0	0	0
99		Utility 1	4,056,057	0	0	0	0	2,800,086	842,300	413,671	4,056,057	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	694,766	549,386	0	0	549,386	145,380	0	0	145,380	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	620,332	0	0	490,528	490,528	0	0	129,804	129,804	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>38,685,406</b>	<b>15,586,993</b>	<b>8,329,165</b>	<b>10,132,733</b>	<b>34,048,891</b>	<b>2,945,466</b>	<b>950,732</b>	<b>651,385</b>	<b>4,547,583</b>	<b>43,834</b>	<b>45,099</b>	<b>88,933</b>

COMMON GENERAL PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	40,575,569	5,600,365	2,241,788	32,733,416	40,575,569	0	0	0	0	0	0	0
99		Utility 1	770,361	0	0	0	0	452,241	318,120	0	770,361	0	0	0
99		Utility 2	613,102	0	0	0	0	0	0	0	0	613,102	0	613,102
7		Utility 7	9,306,162	0	0	6,736,079	6,736,079	0	0	1,812,561	1,812,561	0	757,522	757,522
8		Utility 8	926,079	0	0	0	0	0	0	653,580	653,580	0	272,499	272,499
9		Utility 9 - Wa	464,359	367,192	0	0	367,192	97,167	0	0	97,167	0	0	0
9		Utility 9 - Idaho	4,045,199	0	3,198,741	0	3,198,741	0	846,458	0	846,458	0	0	0
9		Utility 9 - Allocated	7,264,110	0	0	5,744,095	5,744,095	0	0	1,520,015	1,520,015	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>63,964,941</b>	<b>5,967,557</b>	<b>5,440,529</b>	<b>45,213,590</b>	<b>56,621,676</b>	<b>549,408</b>	<b>1,164,578</b>	<b>3,986,156</b>	<b>5,700,142</b>	<b>613,102</b>	<b>1,030,021</b>	<b>1,643,123</b>
	398000	Miscellaneous Equipment												
99		Utility 0	8,826	0	2,299	6,527	8,826	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	1,282	0	0	0	0	0	0	0	0	1,282	0	1,282
7		Utility 7	440,060	0	0	318,529	318,529	0	0	85,710	85,710	0	35,821	35,821
9		Utility 9 - Wa	1,252	990	0	0	990	262	0	0	262	0	0	0
9		Utility 9 - Idaho	1,666	0	1,317	0	1,317	0	349	0	349	0	0	0
9		Utility 9 - Allocated	6,458	0	0	5,107	5,107	0	0	1,351	1,351	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>459,544</b>	<b>990</b>	<b>3,616</b>	<b>330,163</b>	<b>334,769</b>	<b>262</b>	<b>349</b>	<b>87,061</b>	<b>87,672</b>	<b>1,282</b>	<b>35,821</b>	<b>37,103</b>
		<b>TOTAL GENERAL PLANT</b>	<b>254,113,904</b>	<b>33,764,374</b>	<b>23,166,344</b>	<b>138,493,107</b>	<b>195,423,825</b>	<b>10,466,449</b>	<b>5,001,869</b>	<b>26,428,385</b>	<b>41,896,703</b>	<b>7,955,545</b>	<b>8,837,833</b>	<b>16,793,378</b>

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-ADP-12A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	39,852,559	39,852,559	0	0
99	108X06	Utility 1 - Allocated	624,391	0	624,391	0
99	108X06	Utility 1 - Washington	2,435,186	0	2,435,186	0
99	108X06	Utility 1 - Idaho	839,305	0	839,305	0
99	108X06	Utility 2	2,343,045	0	0	2,343,045
7	108X06	Utility 7	14,795,676	10,709,554	2,881,754	1,204,368
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-350,780	-253,905	-68,321	-28,553
8	108X06	Utility 8	964,402	0	680,627	283,775
9	108X06	Utility 9	15,726,053	12,435,376	3,290,677	0
Total			77,229,837	62,743,584	10,683,619	3,802,635

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,654,224	5,654,224	0	0
99	108X07	Utility 1 - Allocated	219,783	0	219,783	0
99	108X07	Utility 1 - Washington	462,121	0	462,121	0
99	108X07	Utility 1 - Idaho	200,773	0	200,773	0
99	108X07	Utility 2	1,029,360	0	0	1,029,360
7	108X07	Utility 7	13,495	9,768	2,628	1,098
9	108X07	Utility 9	737,042	582,816	154,226	0
Total			8,316,798	6,246,808	1,039,531	1,030,458

ALLOCATION RATIOS:

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended March 31, 2011		Report ID: E-ADP-12A		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
DISTRIBUTION PLANT:												
E-PLT		Plant in Service	1,063,390,499	0	1,063,390,499	652,654,922	0	652,654,922	410,735,577	0	410,735,577	
E-PLT	360200	Less Land and Land Rights	4,319,152	0	4,319,152	3,328,453	0	3,328,453	990,699	0	990,699	
		Depreciable Distribution Plant	1,059,071,347	0	1,059,071,347	649,326,469	0	649,326,469	409,744,878	0	409,744,878	
		Percentage		0.000%	100.000%	61.311%			38.689%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
108X05		Accumulated Depreciation		0	323,389,664	198,273,437		198,273,437	125,116,227		125,116,227	
108X05		Utility 0 Asset Recovery Obligation (Note 1)		0	-89,339	-54,775		-54,775	-34,564		-34,564	
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	323,389,664	0	323,389,664	198,273,437	0	198,273,437	125,116,227	0	125,116,227	
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-89,339	0	-89,339	-54,775	0	-54,775	-34,564	0	-34,564	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	56,930,718	138,493,107	195,423,825	33,764,374	91,945,574	125,709,948	23,166,344	46,547,533	69,713,877	
E-PLT	389XXX	Less: General Land and Land Rights	819,858	3,203,237	4,023,095	372,215	2,126,629	2,498,844	447,643	1,076,608	1,524,251	
E-PLT	392XXX	Less: General Transportation Plant	11,419,581	6,550,858	17,970,439	8,187,624	4,349,115	12,536,739	3,231,957	2,201,743	5,433,700	
		Depreciable Non Transport General Plant	44,691,279	128,739,012	173,430,291	25,204,535	85,469,830	110,674,365	19,486,744	43,269,182	62,755,926	
		Percentage		74.231%	100.000%	14.533%			11.236%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		46,575,190	62,743,584	9,118,525			7,049,869			
	403X60	Common Depreciation Expense (C-DEP)		4,966,167	6,690,152	972,280			751,705			
	403X60	Washington Depreciation Expense (C-DEP)			78,006	78,006			0			
	403X60	Idaho Depreciation Expense (C-DEP)			326,301	0			326,301			
	403X60	Depreciation Expense		2,283,109	2,930,247	450,072			197,066			
4	108X06	Accumulated Depreciation--Electric General Plant	16,168,394	46,575,190	62,743,584	9,118,525	30,921,269	40,039,794	7,049,869	15,653,921	22,703,790	
4	403X60	Depreciation Expense (C-DEP)	1,723,985	4,966,167	6,690,152	972,280	3,297,038	4,269,318	751,705	1,669,129	2,420,834	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	404,307	0	404,307	78,006	0	78,006	326,301	0	326,301	
4	403X60	Depreciation Expense	647,138	2,283,109	2,930,247	450,072	1,515,756	1,965,828	197,066	767,353	964,419	
		Total Depreciation Expense	2,775,430	7,249,276	10,024,706	1,500,358	4,812,794	6,313,152	1,275,072	2,436,482	3,711,554	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	11,419,581	6,550,858	17,970,439	8,187,624	4,349,115	12,536,739	3,231,957	2,201,743	5,433,700	
		Percentage		36.453%	100.000%	45.562%			17.985%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,277,149	6,246,808	2,846,171			1,123,488			
	403X70	Depreciation Expense (C-DEP)		6,356	17,436	7,944			3,136			
	403X70	Depreciation Expense		58,620	125,925	40,888			26,417			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,969,659	2,277,149	6,246,808	2,846,171	1,511,799	4,357,970	1,123,488	765,350	1,888,838	
4	403X70	Depreciation Expense (C-DEP)	11,080	6,356	17,436	7,944	4,220	12,164	3,136	2,136	5,272	
4	403X70	Depreciation Expense	67,305	58,620	125,925	40,888	38,918	79,806	26,417	19,702	46,119	
		Total Depreciation Expense	78,385	64,976	143,361	48,832	43,138	91,970	29,553	21,838	51,391	
ALLOCATION RATIOS:												
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			66.390%			33.610%		
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%		

COMMON INTANGIBLE PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

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 0	2,229,574	0	0	2,229,574	2,229,574	0	0	0	0	0	0	0
99		Utility 1	1,052,149	0	0	0	0	883,699	168,450	0	1,052,149	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,451	153,451	0	0	40,607	40,607	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,475,781</b>	<b>0</b>	<b>0</b>	<b>2,383,025</b>	<b>2,383,025</b>	<b>883,699</b>	<b>168,450</b>	<b>40,607</b>	<b>1,092,756</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant - Mainframe Software												
99		Utility 0	863,677	77,456	0	786,221	863,677	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	28,263,080	0	0	20,457,665	20,457,665	0	0	5,504,800	5,504,800	0	2,300,615	2,300,615
8		Utility 8	926,824	0	0	0	0	0	0	654,106	654,106	0	272,718	272,718
		<b>TOTAL ACCOUNT</b>	<b>30,100,021</b>	<b>77,456</b>	<b>0</b>	<b>21,243,886</b>	<b>21,321,342</b>	<b>0</b>	<b>0</b>	<b>6,158,906</b>	<b>6,158,906</b>	<b>46,440</b>	<b>2,573,333</b>	<b>2,619,773</b>
	303110	Misc Intangible Plant - PC Software												
99		Utility 0	541,998	0	0	541,998	541,998	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	6,831,039	0	0	4,944,511	4,944,511	0	0	1,330,481	1,330,481	0	556,047	556,047
8		Utility 8	378,934	0	0	0	0	0	0	267,433	267,433	0	111,501	111,501
		<b>TOTAL ACCOUNT</b>	<b>7,772,539</b>	<b>0</b>	<b>0</b>	<b>5,486,509</b>	<b>5,486,509</b>	<b>0</b>	<b>0</b>	<b>1,617,251</b>	<b>1,617,251</b>	<b>1,231</b>	<b>667,548</b>	<b>668,779</b>
	<b>TOTAL</b>		<b>41,348,341</b>	<b>77,456</b>	<b>0</b>	<b>29,113,420</b>	<b>29,190,876</b>	<b>883,699</b>	<b>168,450</b>	<b>7,816,764</b>	<b>8,868,913</b>	<b>47,671</b>	<b>3,240,881</b>	<b>3,288,552</b>

ALLOCATION RATIOS:

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



ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-AAM-12A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort - Hydro Licensing Costs 111X20						
99		Utility 0	4,407,830	4,407,830	0	0
		Total	4,407,830	4,407,830	0	0
Accum Amort - Limited Term Plant 111X30						
99		Utility 0	642,256	642,256	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	31,203	0	0	31,203
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	26,279	20,780	5,499	0
		Total	699,738	663,036	5,499	31,203
Accum Amort - Mainframe Software 111X31						
99		Utility 0	345,594	345,594	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	30,573	0	0	30,573
7		Utility 7	12,458,462	9,017,809	2,426,535	1,014,119
8		Utility 8	103,834	0	73,281	30,553
9		Utility 9	0	0	0	0
		Total	12,938,463	9,363,403	2,499,816	1,075,245
Accum Amort - PC Software 111X32						
99		Utility 0	427,366	427,366	0	0
99		Utility 1	8,792	0	8,792	0
99		Utility 2 - Oregon	177	0	0	177
7		Utility 7	5,442,141	3,939,185	1,059,966	442,990
8		Utility 8	356,226	0	251,406	104,820
9		Utility 9	0	0	0	0
		Total	6,234,702	4,366,551	1,320,164	547,987

Accum Amort--Leasehold Improvements 111X50					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	38,809	0	0	38,809
7	Utility 7	109,978	79,605	21,420	8,952
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,176	2,693	0
Total		<u>161,656</u>	<u>89,781</u>	<u>24,113</u>	<u>47,761</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	24,442,821	18,891,033	3,849,592	1,702,196
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ALLOCATION RATIOS:

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

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-16,612,676	-12,024,753	-3,235,651	-1,352,272
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,742,157	-1,377,611	-364,546	0
Total			<u>-18,354,833</u>	<u>-13,402,364</u>	<u>-3,600,197</u>	<u>-1,352,272</u>

ALLOCATION RATIOS:

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