

ELECTRIC RATE OF RETURN For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	10,593,502	6,065,375	4,528,127
E-ALL		Colstrip 3 AFUDC Reallocation	0	-15,920	15,920
		Adjusted Net Operating Income	10,593,502	6,049,455	4,544,047
E-APL		Electric Net Rate Base	1,695,211,162	1,087,450,533	607,760,629
		RATE OF RETURN	0.625%	0.556%	0.748%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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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	358,443	235,341	123,102
		Percent		100.000%	65.656%	34.344%
3	E-OPS	Direct Distribution Operating Expense		2,099,380	1,511,676	587,704
		Percent		100.000%	72.006%	27.994%
	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 Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North
		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		
		Total	116,603,626	91,124,578	19,416,441
		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
		Total	61,667,942	48,024,227	9,385,883
		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%
		Total Percentages	400.000%	289.532%	77.908%
		Average (CD AA)	100.000%	72.383%	19.477%
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Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North
		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
		Total	25,479,048	0	19,416,441
		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
		Total	13,643,715	0	9,385,883
		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%
		Total Percentages	400.000%	0.000%	282.300%
		Average (GD AA)	100.000%	0.000%	70.575%
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ELECTRIC ALLOCATION PERCENTAGES For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
			Total	Electric	Gas North
Input		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	759,041,386 100.000%	468,229,563 61.687%	290,811,823 38.313%
11	E-OPS	Book Deprec (0403.XX & 0406.XX) Percent	6,502,506 100.000%	4,193,571 64.492%	2,308,935 35.508%
12	E-PLT	Net Electric Plant Percent	1,975,628,348 100.000%	1,260,609,880 63.808%	715,018,468 36.192%
13	E-PLT	Net Electric General Plant Percent	135,266,085 100.000%	87,314,394 64.550%	47,951,691 35.450%
14	E-SCM	Net Allocated Schedule M Percent	-9,872,311 100.000%	-6,299,116 63.806%	-3,573,195 36.194%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated		0.000%	0.000%

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

		Washington	Idaho	Montana
Input	Balance Date	12/31/2010		
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

Colstrip 3 AFUDC Reallocation
(Plant less Accumulated Depreciation)

	12/31/10	System	Washington	Idaho
	ANNUALLY	0	-15,920	15,920
	12A	0	-1,445,666	1,445,666
	12E	0	-1,350,146	1,350,146
	1A	0	-1,358,106	1,358,106

ELECTRIC OPERATING STATEMENT For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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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	32,613,128	0	32,613,128	21,749,203	0	21,749,203	10,863,925	0	10,863,925
99	442200	Commercial - Firm & Int.	23,285,433	0	23,285,433	15,919,890	0	15,919,890	7,365,543	0	7,365,543
1	442300	Industrial	9,364,155	0	9,364,155	4,183,199	0	4,183,199	5,180,956	0	5,180,956
99	444000	Public Street & Highway Lighting	579,123	0	579,123	383,458	0	383,458	195,665	0	195,665
99	499XXX	Unbilled Revenue	-1,823,442	0	-1,823,442	-1,453,945	0	-1,453,945	-369,497	0	-369,497
99	448000	Interdepartmental Revenue	92,304	0	92,304	68,471	0	68,471	23,833	0	23,833
TOTAL SALES TO ULTIMATE CUSTOMERS			64,110,701	0	64,110,701	40,850,276	0	40,850,276	23,260,425	0	23,260,425
1	447XXX	Sales for Resale	0	6,558,192	6,558,192	0	4,273,318	4,273,318	0	2,284,874	2,284,874
TOTAL SALES OF ELECTRICITY			64,110,701	6,558,192	70,668,893	40,850,276	4,273,318	45,123,594	23,260,425	2,284,874	25,545,299
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	48,099	0	48,099	28,765	0	28,765	19,334	0	19,334
1	453000	Sales of Water & Water Power	0	22,166	22,166	0	14,443	14,443	0	7,723	7,723
1	454000	Rent from Electric Property	218,814	3,188	222,002	146,915	2,077	148,992	71,899	1,111	73,010
1	456XXX	Other Electric Revenues	17,553	17,534,542	17,552,095	13,930	11,425,508	11,439,438	3,623	6,109,034	6,112,657
TOTAL OTHER OPERATING REVENUE			284,466	17,559,896	17,844,362	189,610	11,442,028	11,631,638	94,856	6,117,868	6,212,724
TOTAL ELECTRIC REVENUE			64,395,167	24,118,088	88,513,255	41,039,886	15,715,346	56,755,232	23,355,281	8,402,742	31,758,023
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	33,899	33,899	0	22,089	22,089	0	11,810	11,810
1	501000	Fuel	0	2,351,859	2,351,859	0	1,532,471	1,532,471	0	819,388	819,388
1	502000	Steam Expense	0	412,578	412,578	0	268,836	268,836	0	143,742	143,742
1	505000	Electric Expense	0	59,917	59,917	0	39,042	39,042	0	20,875	20,875
1	506000	Miscellaneous Steam Power Generation Expense	0	166,418	166,418	0	108,438	108,438	0	57,980	57,980
1	507000	Rent	0	410	410	0	267	267	0	143	143
MAINTENANCE											
1	510000	Supervision & Engineering	0	51,695	51,695	0	33,684	33,684	0	18,011	18,011
1	511000	Structures	0	29,504	29,504	0	19,225	19,225	0	10,279	10,279
1	512000	Boiler Plant	0	283,930	283,930	0	185,009	185,009	0	98,921	98,921
1	513000	Electric Plant	0	144,658	144,658	0	94,259	94,259	0	50,399	50,399
1	514000	Miscellaneous Steam Plant	0	43,227	43,227	0	28,167	28,167	0	15,060	15,060
TOTAL STEAM POWER GENERATION EXP			0	3,578,095	3,578,095	0	2,331,487	2,331,487	0	1,246,608	1,246,608

ELECTRIC OPERATING STATEMENT For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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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	186,942	186,942	0	121,811	121,811	0	65,131	65,131
1	536000	Water for Power	0	73,313	73,313	0	47,771	47,771	0	25,542	25,542
1	537000	Hydraulic Expense	479,502	243,302	722,804	297,704	158,536	456,240	181,798	84,766	266,564
1	538000	Electric Expense	0	543,743	543,743	0	354,303	354,303	0	189,440	189,440
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	76,208	76,208	0	49,657	49,657	0	26,551	26,551
1	540000	Rent	0	96,495	96,495	0	62,876	62,876	0	33,619	33,619
1	540100	MT Trust Funds Land Settlement Rents	445,943	0	445,943	289,594	0	289,594	156,349	0	156,349
MAINTENANCE											
1	541000	Supervision & Engineering	0	74,835	74,835	0	48,762	48,762	0	26,073	26,073
1	542000	Structures	0	36,306	36,306	0	23,657	23,657	0	12,649	12,649
1	543000	Reservoirs, Dams, & Waterways	0	39,655	39,655	0	25,839	25,839	0	13,816	13,816
1	544000	Electric Plant	0	236,167	236,167	0	153,886	153,886	0	82,281	82,281
1	545000	Miscellaneous Hydraulic Plant	0	16,102	16,102	0	10,492	10,492	0	5,610	5,610
TOTAL HYDRO POWER GENERATION EXP			925,445	1,623,068	2,548,513	587,298	1,057,590	1,644,888	338,147	565,478	903,625
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	60,675	60,675	0	39,536	39,536	0	21,139	21,139
1	547000	Fuel	0	1,360,752	1,360,752	0	886,666	886,666	0	474,086	474,086
1	548000	Generation Expense	0	144,521	144,521	0	94,170	94,170	0	50,351	50,351
1	549000	Miscellaneous Other Power Generation Expense	0	31,421	31,421	0	20,474	20,474	0	10,947	10,947
1	550000	Rent	0	-2,819	-2,819	0	-1,837	-1,837	0	-982	-982
MAINTENANCE											
1	551000	Supervision & Engineering	0	64,432	64,432	0	41,984	41,984	0	22,448	22,448
1	552000	Structures	0	-4,733	-4,733	0	-3,084	-3,084	0	-1,649	-1,649
1	553000	Generating & Electric Equipment	0	109,979	109,979	0	71,662	71,662	0	38,317	38,317
1	554000	Miscellaneous Other Power Generation Plant	0	5,798	5,798	0	3,778	3,778	0	2,020	2,020
TOTAL OTHER POWER GENERATION EXP			0	1,770,026	1,770,026	0	1,153,349	1,153,349	0	616,677	616,677
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,198,155	17,682,037	18,880,192	0	11,521,616	11,521,616	1,198,155	6,160,421	7,358,576
1	556000	System Control & Load Dispatching	0	56,401	56,401	0	36,751	36,751	0	19,650	19,650
E-557	557XXX	Other Expense	3,637,598	18,531,608	22,169,206	1,513,725	12,075,196	13,588,921	2,123,873	6,456,412	8,580,285
TOTAL OTHER POWER SUPPLY EXPENSE			4,835,753	36,270,046	41,105,799	1,513,725	23,633,563	25,147,288	3,322,028	12,636,483	15,958,511
TOTAL POWER PRODUCTION O&M EXP			5,761,198	43,241,235	49,002,433	2,101,023	28,175,989	30,277,012	3,660,175	15,065,246	18,725,421

ELECTRIC OPERATING STATEMENT For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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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	19,084	190,861	209,945	13,184	124,365	137,549	5,900	66,496	72,396
1	561000	Load Dispatching	0	208,655	208,655	0	135,960	135,960	0	72,695	72,695
1	562000	Station Expense	0	21,625	21,625	0	14,091	14,091	0	7,534	7,534
1	563000	Overhead Line Expense	0	33,639	33,639	0	21,919	21,919	0	11,720	11,720
1	565000	Transmission of Electricity by Others	0	1,480,830	1,480,830	0	964,909	964,909	0	515,921	515,921
1	566000	Miscellaneous Transmission Expense	0	68,067	68,067	0	44,352	44,352	0	23,715	23,715
1	567000	Rent	0	8,069	8,069	0	5,258	5,258	0	2,811	2,811
MAINTENANCE											
1	568000	Supervision & Engineering	0	105,847	105,847	0	68,970	68,970	0	36,877	36,877
1	569000	Structures	0	32,017	32,017	0	20,862	20,862	0	11,155	11,155
1	570000	Station Equipment	0	59,590	59,590	0	38,829	38,829	0	20,761	20,761
1	571000	Overhead Lines	921	87,128	88,049	0	56,773	56,773	921	30,355	31,276
1	572000	Underground Lines	50	88	138	0	57	57	50	31	81
1	573000	Service Miscellaneous	0	1,761	1,761	0	1,147	1,147	0	614	614
TOTAL TRANSMISSION OPERATING EXP			20,055	2,298,177	2,318,232	13,184	1,497,492	1,510,676	6,871	800,685	807,556
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,336,752	2,336,752	0	1,522,628	1,522,628	0	814,124	814,124
1	403X40	Depreciation Expense--Transmission Plant	0	846,001	846,001	0	551,254	551,254	0	294,747	294,747
1	404X20	Amortization of Hydro Licensing Costs	1,937	76,117	78,054	1,937	49,598	51,535	0	26,519	26,519
1	404X30	Amortization of Limited-Term Plant	232	8,606	8,838	232	5,608	5,840	0	2,998	2,998
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Reg Debit Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
99	407422	Reg Credit Spokane River Relicense	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	922	16,667	17,589	922	10,860	11,782	0	5,807	5,807
1	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
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	77,693	77,693	0	50,625	50,625	0	27,068	27,068
99	407382	Reg Debit Amt CDA Settlement	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407482	Reg Credit Amt Lake CDA Settlement	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	-1,095,668	0	-1,095,668	0	0	0	-1,095,668	0	-1,095,668
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	407395	Optional Renewable Power Revenue Offset	20,220	0	20,220	15,336	0	15,336	4,884	0	4,884
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407420	Amortization of CS2 Levelized Return	12,245	0	12,245	0	0	0	12,245	0	12,245
99	407450/499	Amortization of BPA Residential Exchange Credit	-517,138	0	-517,138	-346,815	0	-346,815	-170,323	0	-170,323
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,341,763	1,341,763	0	874,293	874,293	0	467,470	467,470
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-1,221,349	4,703,599	3,482,250	12,059	3,064,866	3,076,925	-1,233,408	1,638,733	405,325
TOTAL PRODUCTION & TRANS EXPENSE			4,559,904	50,243,011	54,802,915	2,126,266	32,738,347	34,864,613	2,433,638	17,504,664	19,938,302

ELECTRIC OPERATING STATEMENT For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-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	580000	Supervision & Engineering	25,560	122,689	148,249	15,474	88,343	103,817	10,086	34,346	44,432
3	582000	Station Expense	52,167	4,542	56,709	25,196	3,271	28,467	26,971	1,271	28,242
3	583000	Overhead Line Expense	77,255	47,320	124,575	42,543	34,073	76,616	34,712	13,247	47,959
3	584000	Underground Line Expense	12,864	0	12,864	15,716	0	15,716	-2,852	0	-2,852
3	585000	Street Light & Signal System Operation Expense	16,538	0	16,538	3,068	0	3,068	13,470	0	13,470
3	586000	Meter Expense	181,758	0	181,758	174,358	0	174,358	7,400	0	7,400
3	587000	Customer Installations Expense	46,578	10,591	57,169	28,683	7,626	36,309	17,895	2,965	20,860
3	588000	Miscellaneous Distribution Expense	373,889	279,236	653,125	251,552	201,067	452,619	122,337	78,169	200,506
3	589000	Rent	0	15,698	15,698	0	11,304	11,304	0	4,394	4,394
MAINTENANCE:											
3	590000	Supervision & Engineering	15,436	66,940	82,376	11,285	48,201	59,486	4,151	18,739	22,890
3	591000	Structures	26,553	0	26,553	20,768	0	20,768	5,785	0	5,785
3	592000	Station Equipment	177,008	-9,079	167,929	157,118	-6,537	150,581	19,890	-2,542	17,348
3	593000	Overhead Lines	856,088	0	856,088	571,763	0	571,763	284,325	0	284,325
3	594000	Underground Lines	60,126	0	60,126	38,784	0	38,784	21,342	0	21,342
3	595000	Line Transformers	85,122	24,183	109,305	83,989	17,413	101,402	1,133	6,770	7,903
3	596000	Street Light & Signal System Maintenance Exp	55,671	0	55,671	37,910	0	37,910	17,761	0	17,761
3	597000	Meters	6,689	0	6,689	4,165	0	4,165	2,524	0	2,524
3	598000	Miscellaneous Distribution Expense	30,078	369	30,447	29,304	266	29,570	774	103	877
TOTAL DISTRIBUTION OPERATING EXP			2,099,380	562,489	2,661,869	1,511,676	405,027	1,916,703	587,704	157,462	745,166
99	403X50	Depreciation Expense--Distribution Plant	2,460,703	429	2,461,132	1,577,465	309	1,577,774	883,238	120	883,358
E-OTX		Taxes Other Than FIT--Distribution	3,875,739	0	3,875,739	3,396,147	0	3,396,147	479,592	0	479,592
TOTAL DISTRIBUTION EXPENSES			8,435,822	562,918	8,998,740	6,485,288	405,336	6,890,624	1,950,534	157,582	2,108,116
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	64,161	64,161	0	42,126	42,126	0	22,035	22,035
2	902000	Meter Reading Expenses	233,202	7,441	240,643	199,645	4,885	204,530	33,557	2,556	36,113
E-903	903XXX	Customer Records & Collection Expenses	146,608	588,086	734,694	103,018	386,110	489,128	43,590	201,976	245,566
2	904000	Uncollectible Accounts	0	238,598	238,598	0	156,654	156,654	0	81,944	81,944
2	905000	Misc Customer Accounts	0	15,418	15,418	0	10,123	10,123	0	5,295	5,295
TOTAL CUSTOMER ACCOUNTS EXPENSES			379,810	913,704	1,293,514	302,663	599,898	902,561	77,147	313,806	390,953
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,571,977	24,187	2,596,164	1,719,363	15,880	1,735,243	852,614	8,307	860,921
2	909000	Advertising	5,866	96,851	102,717	5,866	63,588	69,454	0	33,263	33,263
2	910000	Misc Customer Service & Info Exp	3,275	6,952	10,227	3,275	4,564	7,839	0	2,388	2,388
TOTAL CUSTOMER SERVICE & INFO EXP			2,581,118	127,990	2,709,108	1,728,504	84,032	1,812,536	852,614	43,958	896,572

ELECTRIC OPERATING STATEMENT For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	2,060	2,060	0	1,353	1,353	0	707	707
2	913000	Advertising	154	0	154	154	0	154	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	154	2,060	2,214	154	1,353	1,507	0	707	707
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	53,635	2,241,933	2,295,568	38,993	1,488,419	1,527,412	14,642	753,514	768,156
4	921000	Office Supplies & Expenses	2,866	333,991	336,857	2,866	221,737	224,603	0	112,254	112,254
4	922000	Admin Exp Transferred--Credit	0	-391	-391	0	-260	-260	0	-131	-131
4	923000	Outside Services Employed	0	1,237,093	1,237,093	0	821,306	821,306	0	415,787	415,787
4	924000	Property Insurance Premium	0	101,943	101,943	0	67,680	67,680	0	34,263	34,263
4	925XXX	Injuries and Damages	0	221,393	221,393	0	146,983	146,983	0	74,410	74,410
4	926XXX	Employee Pensions and Benefits	28,280	65,821	94,101	20,881	43,699	64,580	7,399	22,122	29,521
4	927000	Franchise Requirements	477	0	477	0	0	0	477	0	477
1	928000	Regulatory Commission Expenses	159,003	308,343	467,346	93,666	200,916	294,582	65,337	107,427	172,764
4	930000	Miscellaneous General Expenses	20,458	267,059	287,517	15,053	177,300	192,353	5,405	89,759	95,164
4	931000	Rents	5,042	127,052	132,094	4,235	84,350	88,585	807	42,702	43,509
4	935000	Maintenance of General Plant	105,899	606,537	712,436	40,559	402,680	443,239	65,340	203,857	269,197
		TOTAL ADMIN & GEN OPERATING EXP	375,660	5,510,774	5,886,434	216,253	3,654,810	3,871,063	159,407	1,855,964	2,015,371
E-ADP		Depreciation Expense--General Plant	242,139	608,228	850,367	135,467	403,803	539,270	106,672	204,425	311,097
4	404X31	Amortization - Mainframe Software (C-AMT)	5,300	403,778	409,078	5,300	268,068	273,368	0	135,710	135,710
4	404X32	Amortization - PC Software (C-AMT)	0	33,112	33,112	0	21,983	21,983	0	11,129	11,129
4	404X50	Amortization of Leasehold Imp (C-AMT)	0	622	622	0	413	413	0	209	209
		TOTAL ADMIN & GENERAL EXPENSES	623,099	6,556,514	7,179,613	357,020	4,349,077	4,706,097	266,079	2,207,437	2,473,516
		TOTAL EXPENSES BEFORE FIT	16,579,907	58,406,197	74,986,104	10,999,895	38,178,043	49,177,938	5,580,012	20,228,154	25,808,166
		NET OPERATING INCOME BEFORE FIT			13,527,151			7,577,294			5,949,857
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,110,467			906,051			1,204,416
E-FIT		DEFERRED FEDERAL INCOME TAX			835,776			614,074			221,702
E-FIT		AMORTIZED ITC - NOXON			-12,594			-8,206			-4,388
		ELECTRIC NET OPERATING INCOME			10,593,502			6,065,375			4,528,127

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.656%	34.344%
E-ALL	3	Direct Distribution Operating Expense	100.000%	72.006%	27.994%
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 Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-555-1A
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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	16,137,790	16,137,790	0	10,515,384	10,515,384	0	5,622,406	5,622,406
1	555312	Purchased Power -Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviationsr -Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,198,155	0	1,198,155	0	0	0	1,198,155	0	1,198,155
1	555550	Non-Monetary Exchange Power	0	-28,044	-28,044	0	-18,273	-18,273	0	-9,771	-9,771
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,516,310	1,516,310	0	988,028	988,028	0	528,282	528,282
1	555710	Intercompany Purchased Power	0	55,981	55,981	0	36,477	36,477	0	19,504	19,504
TOTAL ACCOUNT 555			1,198,155	17,682,037	18,880,192	0	11,521,616	11,521,616	1,198,155	6,160,421	7,358,576

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 Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-557-1A
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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	497,417	497,417	0	324,117	324,117	0	173,300	173,300
1	557010	Other Power Supply Expense - Financial	0	-1,380,406	-1,380,406	0	-899,473	-899,473	0	-480,933	-480,933
1	557150	Fuel - Economic Dispatch	0	19,271,000	19,271,000	0	12,556,984	12,556,984	0	6,714,016	6,714,016
1	557160	Power Supply Expense - Miscellaneous	0	27,916	27,916	0	18,190	18,190	0	9,726	9,726
99	557161	Unbilled Add-Ons	-20,856	0	-20,856	0	0	0	-20,856	0	-20,856
1	557170	Broker Fees - Power	0	129,860	129,860	0	84,617	84,617	0	45,243	45,243
99	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,472,267	0	1,472,267	1,472,267	0	1,472,267	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	541,352	0	541,352	0	0	0	541,352	0	541,352
99	557390	Idaho PCA Amortization	1,576,610	0	1,576,610	0	0	0	1,576,610	0	1,576,610
1	557395	Optional Renewable Power Expense Offset	0	-14,179	-14,179	0	-9,239	-9,239	0	-4,940	-4,940
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	672,008	672,008	0	437,880	437,880	0	234,128	234,128
1	557711	Turbine Gas Bookout Offset	0	-5,639,620	-5,639,620	0	-3,674,776	-3,674,776	0	-1,964,844	-1,964,844
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,967,612	4,967,612	0	3,236,896	3,236,896	0	1,730,716	1,730,716
TOTAL ACCOUNT 557			3,637,598	18,531,608	22,169,206	1,513,725	12,075,196	13,588,921	2,123,873	6,456,412	8,580,285

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 Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-903-1A
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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	146,608	587,915	734,523	103,018	386,001	489,019	43,590	201,914	245,504
12	903920	A/R Sold - Program Fees	0	171	171	0	109	109	0	62	62
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			146,608	588,086	734,694	103,018	386,110	489,128	43,590	201,976	245,566

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.656%	34.344%
E-ALL	12	Net Electric Plant	100.000%	63.808%	36.192%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-908-1A
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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	35,500	24,187	59,687	21,811	15,880	37,691	13,689	8,307	21,996
99	908600	Public Purpose Tariff Rider Expense Offset	2,619,557	0	2,619,557	1,767,830	0	1,767,830	851,727	0	851,727
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	-83,080	0	-83,080	-70,278	0	-70,278	-12,802	0	-12,802
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,571,977	24,187	2,596,164	1,719,363	15,880	1,735,243	852,614	8,307	860,921

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.656%	34.344%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended March 31, 2011 Average of Monthly Averages Basis		Report ID: E-FIT-1A		System	Washington	Idaho
Ref/Basis	Description					
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue		88,513,255	56,755,232	31,758,023	
E-OPS	Operating & Maintenance Expense		63,873,804	40,292,058	23,581,746	
E-OPS	Book Depreciation & Amortization		5,894,798	4,615,440	1,279,358	
E-OTX	Taxes Other than FIT		5,217,502	4,270,440	947,062	
	Net Operating Income Before FIT		13,527,151	7,577,294	5,949,857	
E-INT	Less: Monthly Interest Expense		4,546,742	2,875,400	1,671,342	
E-SCM	Add: Schedule M Additions		12,391,993	6,543,936	5,848,057	
E-SCM	Less: Schedule M Deductions		15,299,335	8,628,988	6,670,347	
	Taxable Net Operating Income		6,073,067	2,616,842	3,456,225	
	Tax Rate		35.00%	35.00%	35.00%	
	Total Federal Income Tax		2,125,574	915,895	1,209,679	
1	Production Tax Credit		(15,107)	(9,844)	(5,263)	
1	Investment Tax Credit - Noxon *		0	0	0	
	Total Net Federal Income Tax		2,110,467	906,051	1,204,416	
E-DTE	Deferred FIT		835,776	614,074	221,702	
1	411400 Amortized Investment Tax Credit - Noxon		(12,594)	(8,206)	(4,388)	
	Total Net FIT/Deferred FIT		2,933,649	1,511,919	1,421,730	
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%	
		EFFECTIVE TAX RATE	0.3267	0.3216	0.3323	

* Deferred taxes are in Deferred FIT balance

ELECTRIC SCHEDULE M ITEMS For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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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	450,096	450,096	0	287,197	287,197	0	162,899	162,899
2	997002	Injuries and Damages	0	-50,000	-50,000	0	-32,828	-32,828	0	-17,172	-17,172
12	997003	Salvage	0	0	0	0	0	0	0	0	0
99	997004	Boulder Park Write Off	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
4	997005	FAS106 Current Retiree Medical Accrual	0	277,954	277,954	0	184,534	184,534	0	93,420	93,420
99	997007	Idaho PCA	2,117,962	0	2,117,962	0	0	0	2,117,962	0	2,117,962
99	997008	Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009	Rathdrum Turbine Lease	0	-2,819	-2,819	0	-1,837	-1,837	0	-982	-982
1	997012	N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015	Airplane Lease Payments	0	29,685	29,685	0	19,708	19,708	0	9,977	9,977
12	997016	Redemption Expense Amortization	0	140,235	140,235	0	89,481	89,481	0	50,754	50,754
99	997017	Amort - Invest in Exch Pwr (405.92,,93,,95,,98)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018	DSM Tariff Rider	957,751	0	957,751	449,430	0	449,430	508,321	0	508,321
4	997018	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997019	CSS Temporary Service Fees	17,400	0	17,400	2,880	0	2,880	14,520	0	14,520
4	997020	FAS87 Current Pension Accrual	0	816,194	816,194	0	541,871	541,871	0	274,323	274,323
99	997021	Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024	Kettle Falls Disallowance	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	997028	RTO Funding Amortization	19,084	0	19,084	13,184	0	13,184	5,900	0	5,900
99	997029	FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032	Interest Rate Swaps	0	53,055	53,055	0	33,853	33,853	0	19,202	19,202
99	997033	BPA Residential Exchange	268,887	0	268,887	170,121	0	170,121	98,766	0	98,766
99	997034	Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997052	Noxon Spill	0	-21,053	-21,053	0	-13,718	-13,718	0	-7,335	-7,335
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	-46,181	0	-46,181	-42,383	0	-42,383	-3,798	0	-3,798
11	997080	Book Transportation Depreciation	0	-581,221	-581,221	0	-374,841	-374,841	0	-206,380	-206,380
4	997081	Deferred Compensation	0	196,395	196,395	0	130,387	130,387	0	66,008	66,008
4	997082	Meal Disallowances	0	23,577	23,577	0	15,653	15,653	0	7,924	7,924
4	997083	Paid Time Off	0	209,501	209,501	0	139,088	139,088	0	70,413	70,413
2	997084	Customer Uncollectibles	0	156,063	156,063	0	102,465	102,465	0	53,598	53,598
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	2,718,565	4,313,645	7,032,210	1,723,046	2,823,664	4,546,710	995,519	1,489,981	2,485,500
TOTAL SCHEDULE M ADDITIONS			6,380,686	6,011,307	12,391,993	2,599,259	3,944,677	6,543,936	3,781,427	2,066,630	5,848,057

ELECTRIC SCHEDULE M ITEMS For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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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	-61,585	-61,585	0	-40,129	-40,129	0	-21,456	-21,456
99	997043	Washington Deferred Power Costs	-1,479,769	0	-1,479,769	-1,479,769	0	-1,479,769	0	0	0
1	997044	Non-Monetary Power Costs	0	28,044	28,044	0	18,273	18,273	0	9,771	9,771
1	997045	Section 199 Manufacturing Deduction	0	267,640	267,640	0	174,394	174,394	0	93,246	93,246
4	997046	Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834	-26,767	0	-26,767
99	997047	Clark Fork Preventive Maint. Exp (PME's)	-21,874	0	-21,874	0	0	0	-21,874	0	-21,874
11	997049	Tax Depreciation	0	15,894,205	15,894,205	0	10,250,491	10,250,491	0	5,643,714	5,643,714
99	997050	CS2 Levelized Return	-12,245	0	-12,245	0	0	0	-12,245	0	-12,245
99	997051	Wind Generation AFUDC - ID	10,679	0	10,679	0	0	0	10,679	0	10,679
99	997054	Spokane River Relicensing	-6,561	0	-6,561	-6,078	0	-6,078	-483	0	-483
99	997058	Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059	Spokane River Relicensing PME	-6,110	0	-6,110	-3,860	0	-3,860	-2,250	0	-2,250
1	997061	CDA Lake Fund Settlement - AN	0	-16,667	-16,667	0	-10,860	-10,860	0	-5,807	-5,807
99	997061	CDA Lake Fund Settlement	-34,255	0	-34,255	-922	0	-922	-33,333	0	-33,333
4	997062	Gain on Sale of Office Bldg	0	16,341	16,341	0	10,849	10,849	0	5,492	5,492
1	997063	CDA Lake Settlement - AN	0	-77,693	-77,693	0	-50,625	-50,625	0	-27,068	-27,068
99	997063	CDA Lake Settlement	-15,258	0	-15,258	-12,677	0	-12,677	-2,581	0	-2,581
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	-113,333	0	-113,333	-113,333	0	-113,333	0	0	0
1	997072	CDA Fund Settlement Prepayment	0	-166,667	-166,667	0	-108,600	-108,600	0	-58,067	-58,067
99	997073	DSIT Amortization - ID	1,119,376	0	1,119,376	0	0	0	1,119,376	0	1,119,376
TOTAL SCHEDULE M DEDUCTIONS			-584,283	15,883,618	15,299,335	-1,614,805	10,243,793	8,628,988	1,030,522	5,639,825	6,670,347

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.656%	34.344%
E-ALL	3	Direct Distribution Operating Expense	100.000%	72.006%	27.994%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.687%	38.313%
E-ALL	11	Book Deprec (0403.XX & 0406.XX)	100.000%	64.492%	35.508%
E-ALL	12	Net Electric Plant	100.000%	63.808%	36.192%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-DTE-1A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	2,443,367	1,559,015	884,352
99	410100	Deferred Federal Income Tax Expense - Washington	-613,691	-613,691	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-497,246	0	-497,246
		Sub-Total	1,332,430	945,324	387,106
14	411100	Deferred Federal Income Tax Expense - Allocated	-179,445	-114,497	-64,948
99	411100	Deferred Federal Income Tax Expense - Washington	-216,753	-216,753	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-100,456	0	-100,456
		Sub-Total	-496,654	-331,250	-165,404
		Total Deferred Federal Income Tax Expense	835,776	614,074	221,702
E-ALL	14	Net Allocated Schedule M	100.000%	63.806%	36.194%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-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 Weighted Cost		3.173%	3.300%
E-APL	Net Rate Base	1,695,211,162	1,087,450,533	607,760,629
	Interest Deduction for FIT Calculation	54,560,906	34,504,805	20,056,101

- 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 Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-OTX-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	127,999	127,999	0	83,404	83,404	0	44,595	44,595
1	408150	R&P Property Tax--Production	0	901,042	901,042	0	587,119	587,119	0	313,923	313,923
1	408180	R&P Property Tax--Transmission	0	291,163	291,163	0	189,722	189,722	0	101,441	101,441
1	409100	State Income Tax--Montana & Oregon	0	21,559	21,559	0	14,048	14,048	0	7,511	7,511
TOTAL PRODUCTION & TRANSMISSION			0	1,341,763	1,341,763	0	874,293	874,293	0	467,470	467,470
DISTRIBUTION											
99	408110	State Excise Tax	1,640,465	0	1,640,465	1,640,465	0	1,640,465	0	0	0
99	408120	Municipal Occupation & License Tax	1,754,551	0	1,754,551	1,464,599	0	1,464,599	289,952	0	289,952
99	408160	Miscellaneous State or Local Tax--WA & ID	5,287	0	5,287	0	0	0	5,287	0	5,287
99	408170	R&P Property Tax--Distribution	454,283	0	454,283	291,083	0	291,083	163,200	0	163,200
99	409100	State Income Tax--Idaho	21,153	0	21,153	0	0	0	21,153	0	21,153
TOTAL DISTRIBUTION			3,875,739	0	3,875,739	3,396,147	0	3,396,147	479,592	0	479,592
TOTAL TAXES OTHER THAN FIT			3,875,739	1,341,763	5,217,502	3,396,147	874,293	4,270,440	479,592	467,470	947,062

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 Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-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:											
1	182324/25	CDA Lake CDR/IPA Fund	0	11,708,333	11,708,333	0	7,629,150	7,629,150	0	4,079,183	4,079,183
1	182381	CDA Settlement	0	39,924,625	39,924,625	0	26,014,886	26,014,886	0	13,909,739	13,909,739
1	302000	Franchises & Consents	581,165	44,049,218	44,630,383	581,165	28,702,470	29,283,635	0	15,346,748	15,346,748
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	2,386,473	2,386,473	0	1,555,026	1,555,026	0	831,447	831,447
4	C-IPL	Misc Intangible Plant - Mainframe Software (303100)	318,752	24,518,241	24,836,993	318,752	16,277,660	16,596,412	0	8,240,581	8,240,581
4	C-IPL	Misc Intangible Plant - PC Software (303110)	0	2,015,374	2,015,374	0	1,338,007	1,338,007	0	677,367	677,367
TOTAL INTANGIBLE PLANT			1,053,096	124,602,264	125,655,360	1,053,096	81,517,199	82,570,295	0	43,085,065	43,085,065
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,453,325	1,453,325	0	777,070	777,070
1	311XXX	Structures & Improvements	0	125,160,567	125,160,567	0	81,554,625	81,554,625	0	43,605,942	43,605,942
1	312000	Boiler Plant	0	168,458,411	168,458,411	0	109,767,501	109,767,501	0	58,690,910	58,690,910
1	313000	Generators	0	6,770	6,770	0	4,411	4,411	0	2,359	2,359
1	314000	Turbogenerator Units	0	48,000,168	48,000,168	0	31,276,909	31,276,909	0	16,723,259	16,723,259
1	315000	Accessory Electric Equipment	0	26,933,596	26,933,596	0	17,549,931	17,549,931	0	9,383,665	9,383,665
1	316000	Miscellaneous Power Plant Equipment	0	15,671,099	15,671,099	0	10,211,288	10,211,288	0	5,459,811	5,459,811
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	386,461,006	386,461,006	0	251,817,990	251,817,990	0	134,643,016	134,643,016
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,519,848	56,519,848	0	36,828,333	36,828,333	0	19,691,515	19,691,515
1	331XXX	Structures & Improvements	0	42,449,918	42,449,918	0	27,660,367	27,660,367	0	14,789,551	14,789,551
1	332XXX	Reservoirs, Dams, & Waterways	0	120,148,804	120,148,804	0	78,288,961	78,288,961	0	41,859,843	41,859,843
1	333000	Waterwheels, Turbines, & Generators	0	149,881,733	149,881,733	0	97,662,937	97,662,937	0	52,218,796	52,218,796
1	334000	Accessory Electric Equipment	0	33,808,809	33,808,809	0	22,029,820	22,029,820	0	11,778,989	11,778,989
1	335XXX	Miscellaneous Power Plant Equipment	0	7,337,680	7,337,680	0	4,781,232	4,781,232	0	2,556,448	2,556,448
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	412,146,355	412,146,355	0	268,554,565	268,554,565	0	143,591,790	143,591,790
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	589,807	589,807	0	315,361	315,361
1	341000	Structures & Improvements	0	16,144,882	16,144,882	0	10,520,005	10,520,005	0	5,624,877	5,624,877
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	199,319,008	199,319,008	0	129,876,266	129,876,266	0	69,442,742	69,442,742
1	345000	Accessory Electric Equipment	0	16,937,246	16,937,246	0	11,036,309	11,036,309	0	5,900,937	5,900,937
1	346000	Miscellaneous Power Plant Equipment	0	1,606,273	1,606,273	0	1,046,647	1,046,647	0	559,626	559,626
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	277,941,680	277,941,680	0	181,106,798	181,106,798	0	96,834,882	96,834,882
TOTAL PRODUCTION PLANT			0	1,076,549,041	1,076,549,041	0	701,479,353	701,479,353	0	375,069,688	375,069,688

ELECTRIC UTILITY PLANT For Month Ended March 31, 2011 Average of Monthly Averages Basis			Report ID: E-PLT-1A			***** SYSTEM ***** WASHINGTON ***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,117,936	19,117,936	0	12,457,247	12,457,247	0	6,660,689	6,660,689
1	352XXX	Structures & Improvements	0	16,592,751	16,592,751	0	10,811,837	10,811,837	0	5,780,914	5,780,914
1	353000	Station Equipment	0	194,155,623	194,155,623	0	126,511,804	126,511,804	0	67,643,819	67,643,819
1	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,155,926	11,155,926	0	5,964,894	5,964,894
1	355000	Poles & Fixtures	0	136,230,781	136,230,781	0	88,767,977	88,767,977	0	47,462,804	47,462,804
1	356000	Overhead Conductors & Devices	0	108,622,241	108,622,241	0	70,778,252	70,778,252	0	37,843,989	37,843,989
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	498,647,958	498,647,958	0	324,919,009	324,919,009	0	173,728,949	173,728,949
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,396,985	0	4,396,985	3,340,938	0	3,340,938	1,056,047	0	1,056,047
99	360400	Land Easements	1,704,735	0	1,704,735	58,252	0	58,252	1,646,483	0	1,646,483
99	361000	Structures & Improvements	14,627,776	0	14,627,776	10,103,813	0	10,103,813	4,523,963	0	4,523,963
99	362000	Station Equipment	98,846,021	0	98,846,021	64,439,426	0	64,439,426	34,406,595	0	34,406,595
99	364000	Poles, Towers, & Fixtures	231,828,862	0	231,828,862	140,787,862	0	140,787,862	91,041,000	0	91,041,000
99	365000	Overhead Conductors & Devices	150,852,957	0	150,852,957	90,468,786	0	90,468,786	60,384,171	0	60,384,171
99	366000	Underground Conduit	78,003,517	0	78,003,517	48,283,553	0	48,283,553	29,719,964	0	29,719,964
99	367000	Underground Conductors & Devices	130,106,292	0	130,106,292	83,723,180	0	83,723,180	46,383,112	0	46,383,112
99	368000	Line Transformers	180,138,763	0	180,138,763	118,305,192	0	118,305,192	61,833,571	0	61,833,571
99	369XXX	Services	120,744,014	0	120,744,014	75,442,279	0	75,442,279	45,301,735	0	45,301,735
99	370000	Meters	47,334,388	0	47,334,388	18,351,619	0	18,351,619	28,982,769	0	28,982,769
99	373XXX	Street Light & Signal Systems	33,593,482	0	33,593,482	20,150,015	0	20,150,015	13,443,467	0	13,443,467
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,092,177,792	0	1,092,177,792	673,454,915	0	673,454,915	418,722,877	0	418,722,877
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,858	3,213,512	4,033,370	372,215	2,133,451	2,505,666	447,643	1,080,061	1,527,704
4	390XXX	Structures & Improvements	7,195,339	40,370,343	47,565,682	2,105,565	26,801,871	28,907,436	5,089,774	13,568,472	18,658,246
4	391XXX	Office Furniture & Equipment	494,669	29,746,336	30,241,005	494,669	19,748,592	20,243,261	0	9,997,744	9,997,744
4	392XXX	Transportation Equipment	11,712,423	7,066,546	18,778,969	8,434,336	4,691,480	13,125,816	3,278,087	2,375,066	5,653,153
4	393000	Stores Equipment	293,703	1,342,910	1,636,613	125,572	891,558	1,017,130	168,131	451,352	619,483
4	394000	Tools, Shop & Garage Equipment	1,652,730	5,473,542	7,126,272	1,247,686	3,633,885	4,881,571	405,044	1,839,657	2,244,701
4	395000	Laboratory Equipment	301,000	1,256,578	1,557,578	193,475	834,242	1,027,717	107,525	422,336	529,861
4	396XXX	Power Operated Equipment	26,085,834	10,943,625	37,029,459	17,102,064	7,265,473	24,367,537	8,983,770	3,678,152	12,661,922
4	397XXX	Communications Equipment	11,507,278	46,784,246	58,291,524	6,028,798	31,060,061	37,088,859	5,478,480	15,724,185	21,202,665
4	398000	Miscellaneous Equipment	3,193	306,541	309,734	384	203,513	203,897	2,809	103,028	105,837
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			60,066,027	146,504,179	206,570,206	36,104,764	97,264,126	133,368,890	23,961,263	49,240,053	73,201,316
TOTAL PLANT IN SERVICE			1,153,296,915	1,846,303,442	2,999,600,357	710,612,775	1,205,179,687	1,915,792,462	442,684,140	641,123,755	1,083,807,895
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,153,296,915	1,846,303,442	2,999,600,357	710,612,775	1,205,179,687	1,915,792,462	442,684,140	641,123,755	1,083,807,895

ELECTRIC UTILITY PLANT For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total			
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	264,042,145	264,042,145	0	172,049,862	172,049,862	0	91,992,283	91,992,283
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-202,273	-202,273	0	-131,801	-131,801	0	-70,472	-70,472
1	108000	Hydro Production Plant	0	104,302,671	104,302,671	0	67,963,620	67,963,620	0	36,339,051	36,339,051
1	108X03	Other Production Plant	0	65,297,391	65,297,391	0	42,547,780	42,547,780	0	22,749,611	22,749,611
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-51,809	-51,809	0	-33,759	-33,759	0	-18,050	-18,050
1	108X04	Transmission Plant	0	168,049,560	168,049,560	0	109,501,093	109,501,093	0	58,548,467	58,548,467
E-ADP	108X05	Distribution Plant	333,136,406	0	333,136,406	205,225,352	0	205,225,352	127,911,054	0	127,911,054
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-90,552	0	-90,552	-55,784	0	-55,784	-34,768	0	-34,768
E-ADP	108X06	General Plant - Non-Transportation	16,808,959	48,170,782	64,979,741	9,653,390	31,980,582	41,633,972	7,155,569	16,190,200	23,345,769
E-ADP	108X07	General Plant - Transportation	3,944,516	2,379,864	6,324,380	2,840,532	1,579,992	4,420,524	1,103,984	799,872	1,903,856
TOTAL ACCUMULATED DEPRECIATION			353,799,329	651,988,331	1,005,787,660	217,663,490	425,457,369	643,120,859	136,135,839	226,530,962	362,666,801
ACCUMULATED AMORTIZATION											
1	111X20	Intangible Plant - Production & Transmission (C-AAM)	30,207	4,826,382	4,856,589	30,207	3,144,871	3,175,078	0	1,681,511	1,681,511
1	111X30	Intangible Plant - Production & Transmission (C-AAM)	17,291	710,286	727,577	17,291	462,822	480,113	0	247,464	247,464
4	111X31	Intangible Plant - Mainframe Software (C-AAM)	12,116	11,339,020	11,351,136	12,116	7,527,975	7,540,091	0	3,811,045	3,811,045
4	111X32	Intangible Plant - PC Software (C-AAM)	0	1,044,737	1,044,737	0	693,601	693,601	0	351,136	351,136
4	111X50	Intangible Plant - Leasehold Improvements (C-AAM)	0	93,200	93,200	0	61,875	61,875	0	31,325	31,325
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			170,292	18,014,057	18,184,349	170,292	11,891,431	12,061,723	0	6,122,626	6,122,626
NET ELECTRIC UTILITY PLANT			799,327,294	1,176,301,054	1,975,628,348	492,778,993	767,830,887	1,260,609,880	306,548,301	408,470,167	715,018,468

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 Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: E-APL-1A
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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	799,327,294	1,176,301,054	1,975,628,348	492,778,993	767,830,887	1,260,609,880	306,548,301	408,470,167	715,018,468
	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)	431,910	0	431,910	431,910	0	431,910	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	54,350	54,350	0	36,083	36,083	0	18,267	18,267
12	Deferred F.I.T. - Plant In Service (282900)	0	-265,253,226	-265,253,226	0	-169,252,778	-169,252,778	0	-96,000,448	-96,000,448
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-16,661,976	-16,661,976	0	-11,061,886	-11,061,886	0	-5,600,090	-5,600,090
99	ADFIT - Boulder Park Idaho Write Off (190040)	584,405	0	584,405	0	0	0	584,405	0	584,405
99	ADFIT - WNP3 (283120)	-3,724,225	0	-3,724,225	-3,724,225	0	-3,724,225	0	0	0
99	ADFIT - Lancaster (283312)	-3,411,333	0	-3,411,333	-3,411,333	0	-3,411,333	0	0	0
99	Spokane River Relicensing (283322)	-267,200	0	-267,200	-247,842	0	-247,842	-19,358	0	-19,358
99	Spokane River PM&Es (283323)	-247,533	0	-247,533	0	0	-157,378	-90,155	0	-90,155
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,397,917	-3,397,917	0	-2,214,083	-2,214,083	0	-1,183,834	-1,183,834
99	ADFIT - Lake CDA CDR Fund (283324)	-37,598	0	-37,598	-37,598	0	-37,598	0	0	0
1	ADFIT - CDA IPA Fund Deposit (283325)	0	-700,000	-700,000	0	-456,120	-456,120	0	-243,880	-243,880
99	ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,071,149	0	-2,071,149	-1,371,573	0	-1,371,573	-699,576	0	-699,576
1	CDA Lake Settlement (283382)	0	-13,973,619	-13,973,619	0	-9,105,210	-9,105,210	0	-4,868,409	-4,868,409
99	CDA Lake Settlement (283382)	-620,329	0	-620,329	-516,886	0	-516,886	-103,443	0	-103,443
12	Electric portion of Bond Redemptions (283850)	0	-5,287,873	-5,287,873	0	-3,374,086	-3,374,086	0	-1,913,787	-1,913,787
1	Colstrip PCB (283200)	0	-488,481	-488,481	0	-318,294	-318,294	0	-170,187	-170,187
	TOTAL ACCUM DEFERRED INCOME TAX	-9,363,052	-305,708,742	-315,071,794	-9,034,925	-195,746,374	-204,781,299	-328,127	-109,962,368	-110,290,495
	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)	5,842,359	0	5,842,359	4,193,422	0	4,193,422	1,648,937	0	1,648,937
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)	930,271	0	930,271	0	0	0	930,271	0	930,271
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
99	Invest in Exchange Power (124900, 124930)	20,722,784	0	20,722,784	20,722,784	0	20,722,784	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)	-2,397,759	0	-2,397,759	-768,440	0	-768,440	-1,629,319	0	-1,629,319
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,350,146	0	-1,350,146	1,350,146	0	1,350,146
99	Lancaster Generation (182312)	6,403,333	0	6,403,333	6,403,333	0	6,403,333	0	0	0
99	Spokane River Relicensing (182322)	763,431	0	763,431	708,121	0	708,121	55,310	0	55,310
99	Spokane River PM&Es (182323)	707,237	0	707,237	449,651	0	449,651	257,586	0	257,586
99	CDA CDR Fund (182324)	107,424	0	107,424	107,424	0	107,424	0	0	0
99	CDA Lake Settlement (182382)	1,476,814	0	1,476,814	1,476,814	0	1,476,814	0	0	0
99	CDA Lake Settlement (186382)	295,552	0	295,552	0	0	0	295,552	0	295,552
99	Montana Riverbed Settlement (186360)	5,917,570	0	5,917,570	3,918,779	0	3,918,779	1,998,791	0	1,998,791
99	Nez Perce Settlement - Idaho (186800)	420,248	0	420,248	0	0	0	420,248	0	420,248
4	Gain on Sale of General Office Bldg (253850)	0	-155,240	-155,240	0	-103,064	-103,064	0	-52,176	-52,176
	TOTAL OTHER ADJUSTMENTS	34,809,848	-155,240	34,654,608	31,725,016	-103,064	31,621,952	3,084,832	-52,176	3,032,656
	NET RATE BASE:	824,774,090	870,437,072	1,695,211,162	515,469,084	571,981,449	1,087,450,533	309,305,006	298,455,623	607,760,629

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%	63.808%	36.192%
E-ALL	13	Net Electric General Plant	100.000%	64.550%	35.450%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended March 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	Limited Term 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	8,775	8,606	169	0
99	404X31	Mainframe Software				
		Utility 0	13,592	13,592	0	0
99		Utility 1	0	0	0	0
7		Utility 7	539,057	390,186	104,992	43,879
8		Utility 8	19,988	0	14,107	5,881
9		Utility 9	0	0	0	0
		Total	572,637	403,778	119,099	49,760
99	404X32	PC Software				
		Utility 0	4,267	4,267	0	0
99		Utility 1	322	0	322	0
7		Utility 7	39,851	28,845	7,762	3,244
8		Utility 8	0	0	0	0
9		Utility 9	0	0	0	0
		Total	44,440	33,112	8,084	3,244
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	859	622	167	70
		TOTAL	626,711	446,118	127,519	53,074

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 Month Ended March 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 Gas
7	403X60 Utility 7	726,623	525,952	141,524	59,147
8	Utility 8	12,311	0	8,688	3,623
9	Utility 9	21,160	16,732	4,428	0
9	Utility 9 - Washington	6,402	5,062	1,340	0
9	Utility 9 - Idaho	34,434	27,229	7,205	0
	Total	800,930	574,975	163,185	62,770
7	403X70 Utility 7	641	464	125	52
9	Utility 9	1,178	932	246	0
	Total	1,819	1,396	371	52

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 For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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
	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	3,591,926	508,459	1,457,192	1,626,275	3,591,926	0	0	0	0	0	0	0
99		Utility 1	1,821,162	0	0	0	0	1,821,162	0	0	1,821,162	0	0	0
99		Utility 2	3,284,916	0	0	0	0	0	0	0	0	3,284,916	0	3,284,916
7		Utility 7	47,829,424	0	0	34,620,372	34,620,372	0	0	9,315,737	9,315,737	0	3,893,315	3,893,315
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	4,593,844	0	3,632,582	0	3,632,582	0	961,262	0	961,262	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	68,355,925	2,105,565	5,089,774	40,370,343	47,565,682	2,243,792	961,262	10,406,958	13,612,012	3,284,916	3,893,315	7,178,231
	391XXX	Office Furniture & Equipment, Computer Hardware												
99		Utility 0	2,628,654	494,669	0	2,133,985	2,628,654	0	0	0	0	0	0	0
7		Utility 7	38,147,563	0	0	27,612,351	27,612,351	0	0	7,430,001	7,430,001	0	3,105,212	3,105,212
8		Utility 8	400,190	0	0	0	0	0	0	282,434	282,434	0	117,756	117,756
		TOTAL ACCOUNT	41,176,407	494,669	0	29,746,336	30,241,005	0	0	7,712,435	7,712,435	0	3,222,968	3,222,968
	392XXX	Transportation Equipment												
99		Utility 0	15,806,798	7,379,978	2,686,639	5,740,181	15,806,798	0	0	0	0	0	0	0
99		Utility 1	6,632,496	0	0	0	0	4,144,179	1,373,494	1,114,823	6,632,496	0	0	0
99		Utility 2	2,401,753	0	0	0	0	0	0	0	0	2,401,753	0	2,401,753
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	28,641,705	8,434,336	3,278,087	7,066,546	18,778,969	4,423,185	1,530,004	1,467,411	7,420,600	2,401,753	40,383	2,442,136

COMMON GENERAL PLANT For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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
99	393000	Stores Equipment												
		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	1,236,822	0	0	978,017	978,017	0	0	258,805	258,805	0	0	0
		TOTAL ACCOUNT	2,107,892	125,572	168,131	1,342,910	1,636,613	114,658	40,589	258,805	414,052	57,227	0	57,227
99	394000	Tools, Shop, & Garage Equipment												
		Utility 0	3,278,595	1,216,530	397,686	1,664,379	3,278,595	0	0	0	0	0	0	0
99		Utility 1	1,883,170	0	0	0	0	1,018,875	445,475	418,820	1,883,170	0	0	0
99		Utility 2	905,916	0	0	0	0	0	0	0	0	905,916	0	905,916
7		Utility 7	4,956,214	0	0	3,587,456	3,587,456	0	0	965,322	965,322	0	403,436	403,436
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	12,445,872	1,247,686	405,044	5,473,542	7,126,272	1,027,120	447,422	2,214,121	3,688,663	905,916	725,021	1,630,937
99	395000	Laboratory Equipment												
		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	82,522	0	0	0	0	0	0	58,240	58,240	0	24,282	24,282
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	2,250,002	193,475	107,525	1,256,578	1,557,578	79,769	25,996	303,851	409,616	229,575	53,233	282,808
99	396XXX	Power Operated Equipment												
		Utility 0	35,208,879	16,579,487	8,574,008	10,055,384	35,208,879	0	0	0	0	0	0	0
99		Utility 1	4,340,260	0	0	0	0	2,961,456	839,512	539,292	4,340,260	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	616,140	0	0	487,213	487,213	0	0	128,927	128,927	0	0	0
		TOTAL ACCOUNT	41,942,205	17,102,064	8,983,770	10,943,625	37,029,459	3,099,741	947,944	776,129	4,823,814	43,834	45,099	88,933

COMMON GENERAL PLANT For Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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	41,681,603	5,661,687	2,287,332	33,732,584	41,681,603	0	0	0	0	0	0	0
99		Utility 1	814,574	0	0	0	0	473,690	340,884	0	814,574	0	0	0
99		Utility 2	857,339	0	0	0	0	0	0	0	0	857,339	0	857,339
7		Utility 7	10,147,368	0	0	7,344,969	7,344,969	0	0	1,976,403	1,976,403	0	825,996	825,996
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	66,143,627	6,028,798	5,478,480	46,784,246	58,291,524	570,836	1,185,333	4,140,100	5,896,269	857,339	1,098,495	1,955,834
	398000	Miscellaneous Equipment												
99		Utility 0	10,859	0	2,299	8,560	10,859	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	425,514	384	2,809	306,541	309,734	101	135	80,161	80,397	2,367	33,016	35,383
		TOTAL GENERAL PLANT	269,851,584	36,104,764	23,961,263	146,504,179	206,570,206	12,134,862	5,230,174	28,217,491	45,582,527	8,255,002	9,443,851	17,698,853

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 Month Ended March 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
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	40,539,182	40,539,182	0	0
99	108X06	Utility 1 - Allocated	613,601	0	613,601	0
99	108X06	Utility 1 - Washington	2,238,085	0	2,238,085	0
99	108X06	Utility 1 - Idaho	777,693	0	777,693	0
99	108X06	Utility 2	2,198,367	0	0	2,198,367
7	108X06	Utility 7	16,734,393	12,112,856	3,259,358	1,362,180
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-353,292	-255,723	-68,811	-28,758
8	108X06	Utility 8	1,030,335	0	727,159	303,176
9	108X06	Utility 9	15,913,280	12,583,426	3,329,854	0
Total			79,691,644	64,979,741	10,876,939	3,834,965

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,704,616	5,704,616	0	0
99	108X07	Utility 1 - Allocated	235,538	0	235,538	0
99	108X07	Utility 1 - Washington	507,549	0	507,549	0
99	108X07	Utility 1 - Idaho	210,244	0	210,244	0
99	108X07	Utility 2	1,067,355	0	0	1,067,355
7	108X07	Utility 7	10,948	7,924	2,132	891
9	108X07	Utility 9	773,746	611,840	161,906	0
Total			8,509,996	6,324,380	1,117,369	1,068,246

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 Month Ended March 31, 2011 Average of Monthly Averages Basis			Report ID: E-ADP-1A			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:														
E-PLT		Plant in Service	1,092,177,792	0	1,092,177,792	673,454,915	0	673,454,915	418,722,877	0	418,722,877			
E-PLT	360200	Less Land and Land Rights	4,396,985	0	4,396,985	3,340,938	0	3,340,938	1,056,047	0	1,056,047			
		Depreciable Distribution Plant	1,087,780,807	0	1,087,780,807	670,113,977	0	670,113,977	417,666,830	0	417,666,830			
		Percentage		0.000%	100.000%	61.604%			38.396%					
ALLOCATION BASED ON DEPRECIABLE PLANT														
	108X05	Accumulated Depreciation		0	333,136,406	205,225,352		205,225,352	127,911,054		127,911,054			
	108X05	Utility 0 Asset Recovery Obligation (Note 1)		0	-90,552	-55,784		-55,784	-34,768		-34,768			
JURISDICTIONAL ALLOCATION:														
99	108X05	Accumulated Depreciation	333,136,406	0	333,136,406	205,225,352	0	205,225,352	127,911,054	0	127,911,054			
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-90,552	0	-90,552	-55,784	0	-55,784	-34,768	0	-34,768			
GENERAL PLANT - NON TRANSPORTATION														
E-PLT		General Plant In Service	60,066,027	146,504,179	206,570,206	36,104,764	97,264,126	133,368,890	23,961,263	49,240,053	73,201,316			
E-PLT	389XXX	Less: General Land and Land Rights	819,858	3,213,512	4,033,370	372,215	2,133,451	2,505,666	447,643	1,080,061	1,527,704			
E-PLT	392XXX	Less: General Transportation Plant	11,712,423	7,066,546	18,778,969	8,434,336	4,691,480	13,125,816	3,278,087	2,375,066	5,653,153			
		Depreciable Non Transport General Plant	47,533,746	136,224,121	183,757,867	27,298,213	90,439,195	117,737,408	20,235,533	45,784,926	66,020,459			
		Percentage		74.132%	100.000%	14.856%			11.012%					
ALLOCATION BASED ON DEPRECIABLE PLANT														
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		48,170,782	64,979,741	9,653,390			7,155,569					
	403X60	Common Depreciation Expense (C-DEP)		402,303	542,684	80,621			59,760					
	403X60	Washington Depreciation Expense (C-DEP)			5,062	5,062			0					
	403X60	Idaho Depreciation Expense (C-DEP)			27,229	0			27,229					
	403X60	Depreciation Expense		200,685	263,567	45,671			17,211					
JURISDICTIONAL ALLOCATION:														
4	108X06	Accumulated Depreciation--Electric General Plant	16,808,959	48,170,782	64,979,741	9,653,390	31,980,582	41,633,972	7,155,569	16,190,200	23,345,769			
4	403X60	Depreciation Expense (C-DEP)	140,381	402,303	542,684	80,621	267,089	347,710	59,760	135,214	194,974			
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	32,291	0	32,291	5,062	0	5,062	27,229	0	27,229			
4	403X60	Depreciation Expense	62,882	200,685	263,567	45,671	133,235	178,906	17,211	67,450	84,661			
		Total Depreciation Expense	235,554	602,988	838,542	131,354	400,324	531,678	104,200	202,664	306,864			
GENERAL PLANT--TRANSPORTATION														
E-PLT	392XXX	Transportation General Plant	11,712,423	7,066,546	18,778,969	8,434,336	4,691,480	13,125,816	3,278,087	2,375,066	5,653,153			
		Percentage		37.630%	100.000%	44.914%			17.456%					
ALLOCATION BASED ON DEPRECIABLE PLANT														
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,379,864	6,324,380	2,840,532			1,103,984					
	403X70	Depreciation Expense (C-DEP)		525	1,396	627			244					
	403X70	Depreciation Expense		4,715	10,429	3,486			2,228					
JURISDICTIONAL ALLOCATION:														
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,944,516	2,379,864	6,324,380	2,840,532	1,579,992	4,420,524	1,103,984	799,872	1,903,856			
4	403X70	Depreciation Expense (C-DEP)	871	525	1,396	627	349	976	244	176	420			
4	403X70	Depreciation Expense	5,714	4,715	10,429	3,486	3,130	6,616	2,228	1,585	3,813			
		Total Depreciation Expense	6,585	5,240	11,825	4,113	3,479	7,592	2,472	1,761	4,233			
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 Month Ended March 31, 2011 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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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	2,233,022	0	0	2,233,022	2,233,022	0	0	0	0	0	0	0
99		Utility 1	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	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	3,560,511	0	0	2,386,473	2,386,473	964,981	168,450	40,607	1,174,038	0	0	0
	303100	Misc Intangible Plant - Mainframe Software												
99		Utility 0	1,134,353	318,752	0	815,601	1,134,353	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	32,746,142	0	0	23,702,640	23,702,640	0	0	6,377,966	6,377,966	0	2,665,536	2,665,536
8		Utility 8	1,199,301	0	0	0	0	0	0	846,407	846,407	0	352,894	352,894
		TOTAL ACCOUNT	35,126,236	318,752	0	24,518,241	24,836,993	0	0	7,224,373	7,224,373	46,440	3,018,430	3,064,870
	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	2,429,477	0	0	1,758,528	1,758,528	0	0	473,189	473,189	0	197,759	197,759
8		Utility 8	89,628	0	0	0	0	0	0	63,255	63,255	0	26,373	26,373
		TOTAL ACCOUNT	2,796,519	0	0	2,015,374	2,015,374	0	0	555,781	555,781	1,231	224,132	225,363
	TOTAL		41,483,266	318,752	0	28,920,088	29,238,840	964,981	168,450	7,820,761	8,954,192	47,671	3,242,562	3,290,233

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 Month Ended March 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 Gas
		Accum Amort - Hydro Licensing Costs 111X20				
99		Utility 0	4,826,382	4,826,382	0	0
		Total	<u>4,826,382</u>	<u>4,826,382</u>	<u>0</u>	<u>0</u>
		Accum Amort - Limited Term Plant 111X30				
99		Utility 0	685,989	685,989	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	34,765	0	0	34,765
7		Utility 7	0	0	0	0
8		Utility 8	0	0	0	0
9		Utility 9	30,726	24,297	6,429	0
		Total	<u>751,480</u>	<u>710,286</u>	<u>6,429</u>	<u>34,765</u>
		Accum Amort - Mainframe Software 111X31				
99		Utility 0	417,920	417,920	0	0
99		Utility 1	0	0	0	0
99		Utility 2 - Oregon	34,830	0	0	34,830
7		Utility 7	15,087,935	10,921,100	2,938,677	1,228,158
8		Utility 8	199,683	0	140,926	58,757
9		Utility 9	0	0	0	0
		Total	<u>15,740,368</u>	<u>11,339,020</u>	<u>3,079,603</u>	<u>1,321,745</u>
		Accum Amort - PC Software 111X32				
99		Utility 0	167,420	167,420	0	0
99		Utility 1	10,564	0	10,564	0
99		Utility 2 - Oregon	290	0	0	290
7		Utility 7	1,212,048	877,317	236,071	98,661
8		Utility 8	89,628	0	63,255	26,373
9		Utility 9	0	0	0	0
		Total	<u>1,479,950</u>	<u>1,044,737</u>	<u>309,890</u>	<u>125,324</u>

Accum Amort--Leasehold Improvements 111X50					
99	Utility 0	0	0	0	0
99	Utility 1	0	0	0	0
99	Utility 2 - Oregon	41,027	0	0	41,027
7	Utility 7	114,701	83,024	22,340	9,337
8	Utility 8	0	0	0	0
9	Utility 9	12,869	10,176	2,693	0
Total		<u>168,597</u>	<u>93,200</u>	<u>25,033</u>	<u>50,364</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	22,967,209	18,014,057	3,420,955	1,532,198
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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 Month Ended March 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 - Common Plant (For Report APL)						
7	282900	Utility 7	-21,077,518	-15,256,540	-4,105,268	-1,715,710
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,777,345	-1,405,436	-371,909	0
Total			<u>-22,854,863</u>	<u>-16,661,976</u>	<u>-4,477,177</u>	<u>-1,715,710</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%