

**Avista Corp.**  
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**Corp.**

September 22, 2010

Commission Secretary  
Washington Utilities and  
Transportation Commission  
1300 S. Evergreen Park Drive SW  
PO Box 47250  
Olympia, WA 98504-7250

2010 SEP 24 AM 8:39  
COMMUNICATIONS SECTION  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In accordance with WAC 480-90-275 and WAC 480-100-275 please find enclosed the electric and gas Operating Reports for the month and the 12 months period ending August 31, 2010. We are filing this report monthly rather than quarterly per an arrangement with Mike Parvinen.

If you have any questions concerning these reports, please call Theresa Melvin at (509) 495-8165.

Sincerely,

Patty Olsness  
Rates Coordinator  
Avista Utilities

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Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201008 , State Code : WA

Accounting Period:201008	State Code:WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	209,682	196,384,665	15,354,861	209,540	1,680,511,284	135,022,852
18 THEFT OF SERVICE-ELECTRIC	0	0	1,335	0	0	9,764
21 FIRM COMMERCIAL	22,909	202,396,625	16,946,761	22,901	1,403,158,727	122,057,330
31 FIRM- INDUSTRIAL	349	71,871,812	3,990,954	350	552,418,166	31,334,321
39 FIRM-PUMPING-IRRIGATION ONLY	552	9,240,554	615,398	548	28,958,167	1,987,885
51 LIGHTING-PUBLIC STREET AND HIWAY	324	1,425,771	364,828	324	11,446,599	2,916,528
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	4	0	0	32
80 INTERDEPARTMENT REVENUE	46	876,819	68,324	47	6,693,216	536,633
83 MISC-SERVICE REVENUE SNP	0	0	23,617	0	0	218,318
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	30,710	0	0	243,097
86 MISC-OTHER ELECTRIC REVENUE	0	0	0	0	0	1,673
Total WA	233,862	482,196,246	37,396,792	233,711	3,683,186,159	294,328,432

ELECTRIC RATE OF RETURN For Month Ended August 31, 2010 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	10,636,661	6,940,752	3,695,909
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,051	16,051
		Adjusted Net Operating Income	10,636,661	6,924,701	3,711,960
E-APL		Electric Net Rate Base	1,661,372,850	1,059,762,846	601,610,004
		RATE OF RETURN	0.640%	0.653%	0.617%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 31, 2010 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	12/31/2009	100.000%	64.870%	35.130%
2	Input	Number of Customers Percent	8/31/2010	356,208 100.000%	233,862 65.653%	122,346 34.347%
3	E-OPS	Direct Distribution Operating Expense Percent		1,806,723 100.000%	1,239,848 68.624%	566,875 31.376%
	Input	Jurisdictional 4-Factor Ratio	12/31/2009			
		Direct O & M Accts 500 - 598		20,593,051	12,739,286	7,853,765
		Direct O & M Accts 901 - 935		5,591,094	3,960,362	1,630,732
		Total		26,184,145	16,699,648	9,484,497
		Percentage		100.000%	63.778%	36.222%
		Direct Labor Accts 500 - 598		8,419,500	5,779,737	2,639,763
		Direct Labor Accts 901 - 935		2,702,659	2,085,652	617,007
		Total		11,122,159	7,865,389	3,256,770
		Percentage		100.000%	70.718%	29.282%
		Number of Customers		356,620	234,243	122,377
		Percentage		100.000%	65.684%	34.316%
		Net Direct Plant		730,996,572	433,958,741	297,037,831
		Percentage		100.000%	59.365%	40.635%
4	Total Percentages Percent			400.000%	259.545%	140.455%
				100.000%	64.886%	35.114%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
		Input				1/1/2010
		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	51,081,946	45,988,228	3,116,832	1,976,886
		Direct O & M Accts 901 - 935	51,945,284	35,419,000	12,684,856	3,841,428
		Accts 901 - 905 Utility 9 Only	3,516,695	2,172,122	1,344,573	XXXXXXX
		Adjustments	0			
		Total	106,543,925	83,579,350	17,146,261	5,818,314
		Percentage	100.000%	78.446%	16.093%	5.461%
		Direct Labor Accts 500 - 894	55,092,383	43,337,007	8,181,894	3,573,482
		Direct Labor Accts 901 - 935	5,731,661	4,212,733	361,664	1,157,264
		Accts 901 - 905 Utility 9 Only	3,029,709	1,871,330	1,158,379	XXXXXXX
		Total	63,853,753	49,421,070	9,701,937	4,730,746
		Percentage	100.000%	77.397%	15.194%	7.409%
		Number of Customers at 12/31/09	672,970	356,620	220,748	95,602
		Percentage	100.000%	52.992%	32.802%	14.206%
		Net Direct Plant	2,269,179,267	1,813,979,169	309,908,801	145,291,297
		Percentage	100.000%	79.940%	13.657%	6.403%
		Total Percentages	400.000%	288.775%	77.746%	33.479%
7		Average (CD AA)	100.000%	72.193%	19.437%	8.370%
		Input				1/1/2010
		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	5,093,718	0	3,116,832	1,976,886
		Direct O & M Accts 901 - 935	16,526,284	0	12,684,856	3,841,428
		Direct O & M Accts 901 - 905 (Utility 9 only)	1,344,573	0	1,344,573	XXXXXXX
		Total	22,964,575	0	17,146,261	5,818,314
		Percentage	100.000%	0.000%	74.664%	25.336%
		Direct Labor Accts 500 - 894	11,755,376	0	8,181,894	3,573,482
		Direct Labor Accts 901 - 935	1,518,928	0	361,664	1,157,264
		Direct O & M Accts 901 - 905 (Utility 9 only)	1,158,379	0	1,158,379	XXXXXXX
		Total	14,432,683	0	9,701,937	4,730,746
		Percentage	100.000%	0.000%	67.222%	32.778%
		Number of Customers at 12/31/09	316,350	0	220,748	95,602
		Percentage	100.000%	0.000%	69.780%	30.220%
		Net Direct Plant	450,456,474	0	305,689,899	144,766,575
		Percentage	100.000%	0.000%	67.862%	32.138%
		Total Percentages	400.000%	0.000%	279.528%	120.472%
8		Average (GD AA)	100.000%	0.000%	69.882%	30.118%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North 4-Factor				1/1/2010
		Direct O & M Accts 500 - 894	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 901 - 935	49,105,060	45,988,228	3,116,832	0
		Adjustments	48,103,856	35,419,000	12,684,856	0
			0	0	0	0
		Total	97,208,916	81,407,228	15,801,688	0
		Percentage	100.000%	83.745%	16.255%	0.000%
		Direct Labor Accts 500 - 894	51,518,901	43,337,007	8,181,894	0
		Direct Labor Accts 901 - 935	4,574,397	4,212,733	361,664	0
		Total	56,093,298	47,549,740	8,543,558	0
		Percentage	100.000%	84.769%	15.231%	0.000%
		Number of Customers at 12/31/09	577,368	356,620	220,748	0
		Percentage	100.000%	61.766%	38.234%	0.000%
		Net Direct Plant	2,108,415,405	1,802,725,506	305,689,899	0
		Percentage	100.000%	85.501%	14.499%	0.000%
		Total Percentages	400.000%	315.781%	84.219%	0.000%
9		Average (CD AN/ID/WA)	100.000%	78.945%	21.055%	0.000%
10	E-PLT	Net Electric Distribution Plant	732,245,051	448,817,507	283,427,544	
		Percent	100.000%	61.293%	38.707%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,642,792	4,253,887	2,388,905	
		Percent	100.000%	64.038%	35.962%	
12	E-PLT	Net Electric Plant	1,917,871,023	1,215,900,905	701,970,118	
		Percent	100.000%	63.398%	36.602%	
13	E-PLT	Net Electric General Plant	120,587,852	76,039,395	44,548,457	
		Percent	100.000%	63.057%	36.943%	
14	E-SCM	Net Allocated Schedule M	-4,878,315	-3,088,448	-1,789,866	
		Percent	100.000%	63.310%	36.690%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended August 31, 2010 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%	0.000%

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

	Washington	Idaho	Montana	Oregon
Input Balance Date 12/31/2009				
Input Production	268,895,797	163,723,165	465,535,485	161,403,740
Input Transmission	241,091,830	164,172,213	57,646,154	8,762,765
Input Distribution	625,340,246	396,360,366	215,190	
Input General	9,790,158	11,497,312		
Input TOTAL	1,145,118,031	735,753,056	523,396,829	170,166,505

SPECIAL MANUAL ADJUSTMENTS: 12/31/09

	System	Washington	Idaho
Adjustments to NOI (Report E-ROR):			
Colstrip 3 AFUDC Reallocation - 12/09 ANNUALLY	0	-16,051	16,051
Colstrip 3 AFUDC Reallocation - Plant (12/09)	0	-7,385,319	7,385,319
- Accum Deprec (12/09)	0	-5,686,902	5,686,902

ELECTRIC OPERATING STATEMENT	Report ID:
For Month Ended August 31, 2010	E-OPS-1A
Average of Monthly Averages Basis	

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	22,444,481	0	22,444,481	15,354,861	0	15,354,861	7,089,620	0	7,089,620
99	442200	Commercial - Firm & Int.	24,124,349	0	24,124,349	16,946,761	0	16,946,761	7,177,588	0	7,177,588
1	442300	Industrial	10,148,957	0	10,148,957	4,606,352	0	4,606,352	5,542,605	0	5,542,605
99	444000	Public Street & Highway Lighting	550,602	0	550,602	364,828	0	364,828	185,774	0	185,774
99	499XXX	Unbilled Revenue	-124,254	0	-124,254	427,958	0	427,958	-552,212	0	-552,212
99	448000	Interdepartmental Revenue	80,406	0	80,406	68,324	0	68,324	12,082	0	12,082
TOTAL SALES TO ULTIMATE CUSTOMERS			57,224,541	0	57,224,541	37,769,084	0	37,769,084	19,455,457	0	19,455,457
1	447XXX	Sales for Resale	0	21,984,332	21,984,332	0	14,261,236	14,261,236	0	7,723,096	7,723,096
TOTAL SALES OF ELECTRICITY			57,224,541	21,984,332	79,208,873	37,769,084	14,261,236	52,030,320	19,455,457	7,723,096	27,178,553
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	41,873	0	41,873	24,956	0	24,956	16,917	0	16,917
1	453000	Sales of Water & Water Power	0	-29,708	-29,708	0	-19,272	-19,272	0	-10,436	-10,436
1	454000	Rent from Electric Property	210,737	2,876	213,613	141,880	1,866	143,746	68,857	1,010	69,867
1	456XXX	Other Electric Revenues	13,474	9,598,771	9,612,245	8,201	6,226,723	6,234,924	5,273	3,372,048	3,377,321
TOTAL OTHER OPERATING REVENUE			266,084	9,571,939	9,838,023	175,037	6,209,317	6,384,354	91,047	3,362,622	3,453,669
TOTAL ELECTRIC REVENUE			57,490,625	31,556,271	89,046,896	37,944,121	20,470,553	58,414,674	19,546,504	11,085,718	30,632,222
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	48,945	48,945	0	31,751	31,751	0	17,194	17,194
1	501000	Fuel	0	2,931,682	2,931,682	0	1,901,782	1,901,782	0	1,029,900	1,029,900
1	502000	Steam Expense	0	287,535	287,535	0	186,524	186,524	0	101,011	101,011
1	505000	Electric Expense	0	79,204	79,204	0	51,380	51,380	0	27,824	27,824
1	506000	Miscellaneous Steam Power Generation Expense	0	152,344	152,344	0	98,826	98,826	0	53,518	53,518
1	507000	Rent	0	2,264	2,264	0	1,469	1,469	0	795	795
MAINTENANCE											
1	510000	Supervision & Engineering	0	31,706	31,706	0	20,568	20,568	0	11,138	11,138
1	511000	Structures	0	42,178	42,178	0	27,361	27,361	0	14,817	14,817
1	512000	Boiler Plant	0	400,857	400,857	0	260,036	260,036	0	140,821	140,821
1	513000	Electric Plant	0	36,580	36,580	0	23,729	23,729	0	12,851	12,851
1	514000	Miscellaneous Steam Plant	0	43,961	43,961	0	28,518	28,518	0	15,443	15,443
TOTAL STEAM POWER GENERATION EXP			0	4,057,256	4,057,256	0	2,631,944	2,631,944	0	1,425,312	1,425,312



ELECTRIC OPERATING STATEMENT For Month Ended August 31, 2010 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	158,528	158,528	0	102,837	102,837	0	55,691	55,691
1	536000	Water for Power	0	153,486	153,486	0	99,566	99,566	0	53,920	53,920
1	537000	Hydraulic Expense	290,139	209,366	499,505	173,940	135,816	309,756	116,199	73,550	189,749
1	538000	Electric Expense	0	460,372	460,372	0	298,643	298,643	0	161,729	161,729
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	40,979	40,979	0	26,583	26,583	0	14,396	14,396
1	540000	Rent	0	93,450	93,450	0	60,621	60,621	0	32,829	32,829
1	540100	MT Trust Funds Land Settlement Rents	443,406	0	443,406	287,948	0	287,948	155,458	0	155,458
MAINTENANCE											
1	541000	Supervision & Engineering	0	48,548	48,548	0	31,493	31,493	0	17,055	17,055
1	542000	Structures	0	54,186	54,186	0	35,150	35,150	0	19,036	19,036
1	543000	Reservoirs, Dams, & Waterways	0	43,044	43,044	0	27,923	27,923	0	15,121	15,121
1	544000	Electric Plant	0	241,701	241,701	0	156,791	156,791	0	84,910	84,910
1	545000	Miscellaneous Hydraulic Plant	0	145,823	145,823	0	94,595	94,595	0	51,228	51,228
TOTAL HYDRO POWER GENERATION EXP			733,545	1,649,483	2,383,028	461,888	1,070,018	1,531,906	271,657	579,465	851,122
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	64,297	64,297	0	41,709	41,709	0	22,588	22,588
1	547000	Fuel	0	12,378,078	12,378,078	0	8,029,659	8,029,659	0	4,348,419	4,348,419
1	548000	Generation Expense	0	164,218	164,218	0	106,528	106,528	0	57,690	57,690
1	549000	Miscellaneous Other Power Generation Expense	0	42,782	42,782	0	27,753	27,753	0	15,029	15,029
1	550000	Rent	0	131,691	131,691	0	85,428	85,428	0	46,263	46,263
MAINTENANCE											
1	551000	Supervision & Engineering	0	28,373	28,373	0	18,406	18,406	0	9,967	9,967
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	179,268	179,268	0	116,291	116,291	0	62,977	62,977
1	554000	Miscellaneous Other Power Generation Plant	0	12,343	12,343	0	8,007	8,007	0	4,336	4,336
TOTAL OTHER POWER GENERATION EXP			0	13,001,050	13,001,050	0	8,433,781	8,433,781	0	4,567,269	4,567,269
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,614,092	22,178,324	23,792,416	0	14,387,079	14,387,079	1,614,092	7,791,245	9,405,337
1	556000	System Control & Load Dispatching	0	42,903	42,903	0	27,831	27,831	0	15,072	15,072
E-557	557XXX	Other Expense	-779,847	9,545,025	8,765,178	41,458	6,191,857	6,233,315	-821,305	3,353,168	2,531,863
TOTAL OTHER POWER SUPPLY EXPENSE			834,245	31,766,252	32,600,497	41,458	20,606,767	20,648,225	792,787	11,159,485	11,952,272
TOTAL POWER PRODUCTION O&M EXP			1,567,790	50,474,041	52,041,831	503,346	32,742,510	33,245,856	1,064,444	17,731,531	18,795,975

ELECTRIC OPERATING STATEMENT	Report ID:
For Month Ended August 31, 2010	E-OPS-1A
Average of Monthly Averages Basis	

\*\*\*\*\* 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	148,612	167,696	13,184	96,405	109,589	5,900	52,207	58,107
1	561000	Load Dispatching	0	168,186	168,186	0	109,102	109,102	0	59,084	59,084
1	562000	Station Expense	0	17,878	17,878	0	11,597	11,597	0	6,281	6,281
1	563000	Overhead Line Expense	0	69,003	69,003	0	44,762	44,762	0	24,241	24,241
1	565000	Transmission of Electricity by Others	0	1,431,394	1,431,394	0	928,545	928,545	0	502,849	502,849
1	566000	Miscellaneous Transmission Expense	0	98,801	98,801	0	64,092	64,092	0	34,709	34,709
1	567000	Rent	0	7,704	7,704	0	4,998	4,998	0	2,706	2,706
MAINTENANCE											
1	568000	Supervision & Engineering	0	60,953	60,953	0	39,540	39,540	0	21,413	21,413
1	569000	Structures	0	32,729	32,729	0	21,231	21,231	0	11,498	11,498
1	570000	Station Equipment	0	26,047	26,047	0	16,897	16,897	0	9,150	9,150
1	571000	Overhead Lines	0	113,672	113,672	0	73,739	73,739	0	39,933	39,933
1	572000	Underground Lines	0	17	17	0	11	11	0	6	6
1	573000	Service Miscellaneous	0	2,104	2,104	0	1,365	1,365	0	739	739
TOTAL TRANSMISSION OPERATING EXP			19,084	2,177,100	2,196,184	13,184	1,412,284	1,425,468	5,900	764,816	770,716
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,310,448	2,310,448	0	1,498,788	1,498,788	0	811,660	811,660
1	403X40	Depreciation Expense--Transmission Plant	0	811,126	811,126	0	526,177	526,177	0	284,949	284,949
1	404X30	Amortization of Limited-Term Plant	232	7,903	8,135	232	5,127	5,359	0	2,776	2,776
1	404X20	Amortization of Hydro Licensing Costs	1,439	76,204	77,643	1,439	49,434	50,873	0	26,770	26,770
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
1	404X70	Amortization of Leased Transportation Vehicles	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	407322	Reg Debit Spokane River Relicense	1,352	0	1,352	1,253	0	1,253	99	0	99
99	407422	Reg Credit Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	189	16,667	16,856	189	10,812	11,001	0	5,855	5,855
1	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
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Reg Debit Amt CDA Settlement	0	70,410	70,410	0	45,675	45,675	0	24,735	24,735
99	407382	Reg Debit Amt CDA Settlement	3,539	0	3,539	2,942	0	2,942	597	0	597
99	407482	Reg Credit Amt Lake CDA Settlement	0	0	0	0	0	0	0	0	0
99	407400	Amortization of CCX Credits	-35,440	0	-35,440	0	0	0	-35,440	0	-35,440
99	407420	Amortization of CS2 Levelized Return	1,415	0	1,415	0	0	0	1,415	0	1,415
99	407450/499	Amortization of BPA Residential Exchange Credit	-801,423	0	-801,423	-570,729	0	-570,729	-230,694	0	-230,694
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,257,435	1,257,435	0	815,698	815,698	0	441,737	441,737
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-607,948	4,550,193	3,942,245	-356,315	2,951,711	2,595,396	-251,633	1,598,482	1,346,849
TOTAL PRODUCTION & TRANS EXPENSE			978,926	57,201,334	58,180,260	160,215	37,106,505	37,266,720	818,711	20,094,829	20,913,540

ELECTRIC OPERATING STATEMENT For Month Ended August 31, 2010 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	22,211	81,748	103,959	6,917	56,099	63,016	15,294	25,649	40,943
3	582000	Station Expense	52,539	0	52,539	32,672	0	32,672	19,867	0	19,867
3	583000	Overhead Line Expense	94,463	42,980	137,443	86,434	29,495	115,929	8,029	13,485	21,514
3	584000	Underground Line Expense	81,329	0	81,329	54,478	0	54,478	26,851	0	26,851
3	585000	Street Light & Signal System Operation Expense	16,347	0	16,347	2,404	0	2,404	13,943	0	13,943
3	586000	Meter Expense	170,703	0	170,703	141,409	0	141,409	29,294	0	29,294
3	587000	Customer Installations Expense	57,914	1,249	59,163	23,357	857	24,214	34,557	392	34,949
3	588000	Miscellaneous Distribution Expense	283,466	301,341	584,807	213,257	206,792	420,049	70,209	94,549	164,758
3	589000	Rent	-224	16,757	16,533	0	11,499	11,499	-224	5,258	5,034
MAINTENANCE:											
3	590000	Supervision & Engineering	28,291	70,573	98,864	17,403	48,430	65,833	10,888	22,143	33,031
3	591000	Structures	9,445	0	9,445	2,554	0	2,554	6,891	0	6,891
3	592000	Station Equipment	75,861	18,510	94,371	62,190	12,702	74,892	13,671	5,808	19,479
3	593000	Overhead Lines	671,704	0	671,704	431,263	0	431,263	240,441	0	240,441
3	594000	Underground Lines	89,363	0	89,363	49,608	0	49,608	39,755	0	39,755
3	595000	Line Transformers	55,870	30,633	86,503	39,130	21,022	60,152	16,740	9,611	26,351
3	596000	Street Light & Signal System Maintenance Exp	59,859	0	59,859	44,217	0	44,217	15,642	0	15,642
3	597000	Meters	18,702	0	18,702	16,575	0	16,575	2,127	0	2,127
3	598000	Miscellaneous Distribution Expense	18,880	0	18,880	15,980	0	15,980	2,900	0	2,900
TOTAL DISTRIBUTION OPERATING EXP			1,806,723	563,791	2,370,514	1,239,848	386,896	1,626,744	566,875	176,895	743,770
99	403X50	Depreciation Expense--Distribution Plant	2,373,332	0	2,373,332	1,511,396	0	1,511,396	861,936	0	861,936
E-OTX		Taxes Other Than FIT--Distribution	3,384,249	0	3,384,249	2,951,030	0	2,951,030	433,219	0	433,219
TOTAL DISTRIBUTION EXPENSES			7,564,304	563,791	8,128,095	5,702,274	386,896	6,089,170	1,862,030	176,895	2,038,925
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	50,187	50,187	0	32,949	32,949	0	17,238	17,238
2	902000	Meter Reading Expenses	222,709	9,042	231,751	186,065	5,936	192,001	36,644	3,106	39,750
E-903	903XXX	Customer Records & Collection Expenses	131,110	477,021	608,131	87,982	312,645	400,627	43,128	164,376	207,504
2	904000	Uncollectible Accounts	0	0	0	0	0	0	0	0	0
2	905000	Misc Customer Accounts	0	11,838	11,838	0	7,772	7,772	0	4,066	4,066
TOTAL CUSTOMER ACCOUNTS EXPENSES			353,819	548,088	901,907	274,047	359,302	633,349	79,772	188,786	268,558
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,354,541	45,066	2,399,607	1,749,644	29,587	1,779,231	604,897	15,479	620,376
2	909000	Advertising	5,444	39,742	45,186	4,077	26,092	30,169	1,367	13,650	15,017
2	910000	Misc Customer Service & Info Exp	0	40,386	40,386	0	26,515	26,515	0	13,871	13,871
TOTAL CUSTOMER SERVICE & INFO EXP			2,359,985	125,194	2,485,179	1,753,721	82,194	1,835,915	606,264	43,000	649,264

ELECTRIC OPERATING STATEMENT For Month Ended August 31, 2010 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	1,464	1,464	0	961	961	0	503	503
2	913000	Advertising	0	5	5	0	3	3	0	2	2
2	916000	Miscellaneous Sales Expenses	11,902	2,295	14,197	11,395	1,507	12,902	507	788	1,295
TOTAL SALES EXPENSES			11,902	3,764	15,666	11,395	2,471	13,866	507	1,293	1,800
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	13,913	1,714,492	1,728,405	12,153	1,112,465	1,124,618	1,760	602,027	603,787
4	921000	Office Supplies & Expenses	-56	362,477	362,421	-56	235,197	235,141	0	127,280	127,280
4	922000	Admin Exp Transferred--Credit	0	-4,207	-4,207	0	-2,730	-2,730	0	-1,477	-1,477
4	923000	Outside Services Employed	15,373	1,040,373	1,055,746	15,373	675,056	690,429	0	365,317	365,317
4	924000	Property Insurance Premium	0	107,922	107,922	0	70,026	70,026	0	37,896	37,896
4	925XXX	Injuries and Damages	0	411,754	411,754	0	267,171	267,171	0	144,583	144,583
4	926XXX	Employee Pensions and Benefits	28,280	27,683	55,963	20,881	17,962	38,843	7,399	9,721	17,120
4	927000	Franchise Requirements	477	0	477	0	0	0	477	0	477
1	928000	Regulatory Commission Expenses	172,312	284,415	456,727	114,691	184,500	299,191	57,621	99,915	157,536
4	930000	Miscellaneous General Expenses	10,964	103,929	114,893	10,763	67,435	78,198	201	36,494	36,695
4	931000	Rents	5,954	54,678	60,632	4,662	35,478	40,140	1,292	19,200	20,492
4	935000	Maintenance of General Plant	41,305	496,527	537,832	8,911	322,177	331,088	32,394	174,350	206,744
TOTAL ADMIN & GEN OPERATING EXP			288,522	4,600,043	4,888,565	187,378	2,984,737	3,172,115	101,144	1,615,306	1,716,450
E-ADP		Depreciation Expense--General Plant	212,804	542,884	755,688	113,499	352,256	465,755	99,305	190,628	289,933
E-CAM		Amortization--Intangible Plant--Software	0	383,944	383,944	0	249,126	249,126	0	134,818	134,818
4		Amortization of Leasehold Imp (404X50)	0	620	620	0	402	402	0	218	218
TOTAL ADMIN & GENERAL EXPENSES			501,326	5,527,491	6,028,817	300,877	3,586,521	3,887,398	200,449	1,940,970	2,141,419
TOTAL EXPENSES BEFORE FIT			11,770,262	63,969,662	75,739,924	8,202,529	41,523,889	49,726,418	3,567,733	22,445,773	26,013,506
NET OPERATING INCOME BEFORE FIT					13,306,972			8,688,256			4,618,716
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,170,102			1,634,459			535,643
E-FIT		DEFERRED FEDERAL INCOME TAX			508,944			118,711			390,233
E-FIT		AMORTIZED ITC - NOXON			-8,735			-5,666			-3,069
ELECTRIC NET OPERATING INCOME					10,636,661			6,940,752			3,695,909

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.653%	34.347%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.624%	31.376%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Month Ended August 31, 2010 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	11,594,913	11,594,913	0	7,521,620	7,521,620	0	4,073,293	4,073,293
1	555312	Purchased Power -Lancaster	0	2,113,454	2,113,454	0	1,370,998	1,370,998	0	742,456	742,456
1	555313	Energy Deviationsr -Lancaster	0	104,276	104,276	0	67,644	67,644	0	36,632	36,632
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,614,092	0	1,614,092	0	0	0	1,614,092	0	1,614,092
1	555550	Non-Monetary Exchange Power	0	43,792	43,792	0	28,408	28,408	0	15,384	15,384
1	555700	Bookout Purchases	0	8,271,050	8,271,050	0	5,365,430	5,365,430	0	2,905,620	2,905,620
1	555710	Intercompany Purchased Power	0	50,839	50,839	0	32,979	32,979	0	17,860	17,860
TOTAL ACCOUNT 555			1,614,092	22,178,324	23,792,416	0	14,387,079	14,387,079	1,614,092	7,791,245	9,405,337

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Month Ended August 31, 2010 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	403,685	403,685	0	261,870	261,870	0	141,815	141,815
1	557010	Other Power Supply Expense - Financial	0	558,465	558,465	0	362,276	362,276	0	196,189	196,189
1	557150	Fuel - Economic Dispatch	0	8,466,696	8,466,696	0	5,492,346	5,492,346	0	2,974,350	2,974,350
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,305	19,305	0	10,455	10,455
99	557161	Unbilled Add-Ons	-29,997	0	-29,997	0	0	0	-29,997	0	-29,997
1	557170	Broker Fees - Power	0	29,094	29,094	0	18,873	18,873	0	10,221	10,221
99	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	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	-1,773,705	0	-1,773,705	0	0	0	-1,773,705	0	-1,773,705
99	557390	Idaho PCA Amortization	955,630	0	955,630	0	0	0	955,630	0	955,630
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	57,325	57,325	0	37,187	37,187	0	20,138	20,138
TOTAL ACCOUNT 557			-779,847	9,545,025	8,765,178	41,458	6,191,857	6,233,315	-821,305	3,353,168	2,531,863

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Month Ended August 31, 2010 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	131,110	453,362	584,472	87,982	297,646	385,628	43,128	155,716	198,844
12	903920	A/R Sold - Program Fees	0	23,659	23,659	0	14,999	14,999	0	8,660	8,660
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			131,110	477,021	608,131	87,982	312,645	400,627	43,128	164,376	207,504

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.653%	34.347%
E-ALL	12	Net Electric Plant	100.000%	63.398%	36.602%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended August 31, 2010 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	-440	45,066	44,626	-440	29,587	29,147	0	15,479	15,479
99	908600	DSM Tariff Rider Expense Offset	2,327,946	0	2,327,946	1,717,108	0	1,717,108	610,838	0	610,838
99	908610	Limited Income Tax Refund Program	30,270	0	30,270	30,270	0	30,270	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-20,076	0	-20,076	2,706	0	2,706	-22,782	0	-22,782
99	908990	DSM Amortization	16,841	0	16,841	0	0	0	16,841	0	16,841
TOTAL ACCOUNT 908			2,354,541	45,066	2,399,607	1,749,644	29,587	1,779,231	604,897	15,479	620,376

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.653%	34.347%
E-ALL	99	Not Allocated	0.000%		



FEDERAL INCOME TAXES--ELECTRIC For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: E-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	89,046,896	58,414,674	30,632,222
E-OPS	Operating & Maintenance Expense	64,899,846	41,953,313	22,946,533
E-OPS	Book Depreciation & Amortization	6,198,394	4,006,377	2,192,017
E-OTX	Taxes Other than FIT	4,641,684	3,766,728	874,956
	Net Operating Income Before FIT	13,306,972	8,688,256	4,618,716
E-INT	Less: Monthly Interest Expense	4,758,650	3,104,222	1,654,428
E-SCM	Add: Schedule M Additions	0	4,864,016	1,736,909
E-SCM	Less: Schedule M Deductions	8,922,073	5,760,728	3,161,345
	Taxable Net Operating Income	-373,751	4,687,322	1,539,852
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,179,511	1,640,563	538,948
1	Production Tax Credit	(9,409)	(6,104)	(3,305)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	2,170,102	1,634,459	535,643
E-DTE	Deferred FIT	508,944	118,711	390,233
1	411400 Amortized Investment Tax Credit - Noxon	(8,735)	(5,666)	(3,069)
	Total Net FIT/Deferred FIT	2,670,311	1,747,504	922,807

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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1 #REF!

\*\*\*\*\* 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	333,055	333,055	0	211,150	211,150	0	121,905	121,905
2	997002 Injuries and Damages	0	150,000	150,000	0	98,480	98,480	0	51,521	51,521
12	997003 Salvage	0	-1,287,135	-1,287,135	0	-816,018	-816,018	0	-471,117	-471,117
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	101,504	101,504	0	65,862	65,862	0	35,642	35,642
99	997007 Idaho PCA	-818,075	0	-818,075	0	0	0	-818,075	0	-818,075
99	997008 Idaho DSM Book Amortization	16,841	0	16,841	0	0	0	16,841	0	16,841
1	997009 Rathdrum Turbine Lease	0	-2,819	-2,819	0	-1,829	-1,829	0	-990	-990
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	28,671	28,671	0	18,603	18,603	0	10,068	10,068
12	997016 Redemption Expense Amortization	0	122,804	122,804	0	77,855	77,855	0	44,949	44,949
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	1,216,588	0	1,216,588	1,006,117	0	1,006,117	210,471	0	210,471
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	29,774	0	29,774	5,670	0	5,670	24,104	0	24,104
4	997020 FAS87 Current Pension Accrual	0	800,644	800,644	0	519,506	519,506	0	281,138	281,138
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
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	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	413,563	413,563	0	262,191	262,191	0	151,372	151,372
99	997033 BPA Residential Exchange	-310,493	0	-310,493	-224,437	0	-224,437	-86,056	0	-86,056
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
2	997066 Miscellaneous Schedule M Additions	0	-672,450	-672,450	0	-441,484	-441,484	0	-230,966	-230,966
99	997064 Chicago Climate Exchange	-35,362	0	-35,362	0	0	0	-35,362	0	-35,362
99	997065 Amortization - Unbilled Revenue Add-Ins	-44,136	0	-44,136	-6,794	0	-6,794	-37,342	0	-37,342
99	997070 Centralia	-517,542	0	-517,542	-517,542	0	-517,542	0	0	0
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,596,061	4,133,129	6,729,190	1,629,211	2,681,310	4,310,521	966,850	1,451,819	2,418,669
	TOTAL SCHEDULE M ADDITIONS	2,479,958	4,120,966	0	2,188,390	2,675,626	4,864,016	291,568	1,445,341	1,736,909

ELECTRIC SCHEDULE M ITEMS For Month Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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1 #REF!

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
					-1						
	Schedule M Deductions:										
1	997041	Rathdrum Turbine Lease, Tax	0	42,048	42,048	0	27,277	27,277	0	14,771	14,771
99	997043	Washington Deferred Power Costs	0	0	0	0	0	0	0	0	0
1	997044	Non-Monetary Power Costs	0	-43,792	-43,792	0	-28,408	-28,408	0	-15,384	-15,384
1	997045	Section 199 Manufacturing Deduction	0	200,000	200,000	0	129,740	129,740	0	70,260	70,260
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)	-21,746	0	-21,746	0	0	0	-21,746	0	-21,746
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	8,865,742	8,865,742	0	5,677,444	5,677,444	0	3,188,298	3,188,298
99	997050	CS2 Levelized Return	-1,415	0	-1,415	0	0	0	-1,415	0	-1,415
99	997051	Wind Generation AFUDC - ID	10,095	0	10,095	0	0	0	10,095	0	10,095
4	997053	Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054	Spokane River Relicensing	-1,352	0	-1,352	-1,253	0	-1,253	-99	0	-99
99	997058	Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059	Spokane River Relicensing PME	-796	0	-796	-796	0	-796	0	0	0
1	997061	CDA Lake Fund Settlement - AN	0	-16,667	-16,667	0	-10,812	-10,812	0	-5,855	-5,855
99	997061	CDA Lake Fund Settlement	-33,522	0	-33,522	-189	0	-189	-33,333	0	-33,333
4	997062	Gain on Sale of Office Bldg	0	16,341	16,341	0	10,603	10,603	0	5,738	5,738
1	997063	CDA Lake Settlement - AN	0	-66,393	-66,393	0	-43,069	-43,069	0	-23,324	-23,324
99	997063	CDA Lake Settlement	-3,539	0	-3,539	-2,942	0	-2,942	-597	0	-597
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	2,002	2,002	0	1,299	1,299	0	703	703
1	997069	Lancaster Deferral	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M DEDUCTIONS		-77,208	8,999,281	8,922,073	-3,346	5,764,074	5,760,728	-73,862	3,235,207	3,161,345

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.653%	34.347%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.624%	31.376%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.293%	38.707%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.038%	35.962%
E-ALL	12	Net Electric Plant	100.000%	63.398%	36.602%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended August 31, 2010 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	207,883	131,611	76,272
99	410100	Deferred Federal Income Tax Expense - Washington	-726	-726	0
99	410100	Deferred Federal Income Tax Expense - Idaho	266,565	0	266,565
		Sub-Total	473,722	130,885	342,837
14	411100	Deferred Federal Income Tax Expense - Allocated	227,203	143,842	83,361
99	411100	Deferred Federal Income Tax Expense - Washington	-156,016	-156,016	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-35,965	0	-35,965
		Sub-Total	35,222	-12,174	47,396
		Total Deferred Federal Income Tax Expense	508,944	118,711	390,233
E-ALL	14	Net Allocated Schedule M	100.000%	63.310%	36.690%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended August 31, 2010 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		6.570%	6.600%
	Total Weighted Cost		3.515%	3.300%
E-APL	Net Rate Base	1,661,372,850	1,059,762,846	601,610,004
	Interest Deduction for FIT Calculation	57,103,794	37,250,664	19,853,130
1	From last WA GRC (UE-090134)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended August 31, 2010 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
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	99,301	99,301	0	64,417	64,417	0	34,884	34,884
1	408150	R&P Property Tax--Production	0	875,780	875,780	0	568,118	568,118	0	307,662	307,662
1	408180	R&P Property Tax--Transmission	0	266,183	266,183	0	172,673	172,673	0	93,510	93,510
1	409100	State Income Tax--Montana & Oregon	0	16,171	16,171	0	10,490	10,490	0	5,681	5,681
		<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>	<b>0</b>	<b>1,257,435</b>	<b>1,257,435</b>	<b>0</b>	<b>815,698</b>	<b>815,698</b>	<b>0</b>	<b>441,737</b>	<b>441,737</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,409,988	0	1,409,988	1,409,988	0	1,409,988	0	0	0
99	408120	Municipal Occupation & License Tax	1,532,646	0	1,532,646	1,284,875	0	1,284,875	247,771	0	247,771
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	407,297	0	407,297	256,167	0	256,167	151,130	0	151,130
99	409100	State Income Tax--Idaho	34,318	0	34,318	0	0	0	34,318	0	34,318
		<b>TOTAL DISTRIBUTION</b>	<b>3,384,249</b>	<b>0</b>	<b>3,384,249</b>	<b>2,951,030</b>	<b>0</b>	<b>2,951,030</b>	<b>433,219</b>	<b>0</b>	<b>433,219</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>3,384,249</b>	<b>1,257,435</b>	<b>4,641,684</b>	<b>2,951,030</b>	<b>815,698</b>	<b>3,766,728</b>	<b>433,219</b>	<b>441,737</b>	<b>874,956</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT For Month Ended August 31, 2010 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	302000	Franchises & Consents	431,651	44,097,081	44,528,732	431,651	28,605,776	29,037,427	0	15,491,305	15,491,305
1	182324/81	CDA Settlement	0	46,509,089	46,509,089	0	30,170,446	30,170,446	0	16,338,643	16,338,643
1	303000	Misc Intangible Plant	153,179	2,225,499	2,378,678	153,179	1,443,681	1,596,860	0	781,818	781,818
4	C-IPL	Misc Intangible Plt- (303000)	0	153,199	153,199	0	99,405	99,405	0	53,794	53,794
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	20,112,507	20,112,507	0	13,050,201	13,050,201	0	7,062,306	7,062,306
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	6,432,266	6,432,266	0	4,173,640	4,173,640	0	2,258,626	2,258,626
TOTAL INTANGIBLE PLANT			584,830	119,529,641	120,114,471	584,830	77,543,149	78,127,979	0	41,986,492	41,986,492
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,587	2,230,587	0	1,446,982	1,446,982	0	783,605	783,605
1	311XXX	Structures & Improvements	0	124,928,407	124,928,407	0	81,041,058	81,041,058	0	43,887,349	43,887,349
1	312000	Boiler Plant	0	167,821,774	167,821,774	0	108,865,985	108,865,985	0	58,955,789	58,955,789
1	314000	Turbogenerator Units	0	48,248,212	48,248,212	0	31,298,615	31,298,615	0	16,949,597	16,949,597
1	315000	Accessory Electric Equipment	0	26,930,057	26,930,057	0	17,469,528	17,469,528	0	9,460,529	9,460,529
1	316000	Miscellaneous Power Plant Equipment	0	15,654,982	15,654,982	0	10,155,387	10,155,387	0	5,499,595	5,499,595
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	385,814,019	385,814,019	0	250,277,555	250,277,555	0	135,536,464	135,536,464
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,521,914	56,521,914	0	36,665,766	36,665,766	0	19,856,148	19,856,148
1	331XXX	Structures & Improvements	0	40,879,480	40,879,480	0	26,518,519	26,518,519	0	14,360,961	14,360,961
1	332XXX	Reservoirs, Dams, & Waterways	0	118,090,482	118,090,482	0	76,605,296	76,605,296	0	41,485,186	41,485,186
1	333000	Waterwheels, Turbines, & Generators	0	149,393,947	149,393,947	0	96,911,853	96,911,853	0	52,482,094	52,482,094
1	334000	Accessory Electric Equipment	0	33,806,240	33,806,240	0	21,930,108	21,930,108	0	11,876,132	11,876,132
1	335XXX	Miscellaneous Power Plant Equipment	0	7,336,455	7,336,455	0	4,759,158	4,759,158	0	2,577,297	2,577,297
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,297,117	1,297,117	0	702,446	702,446
TOTAL HYDRAULIC PRODUCTION PLANT			0	408,028,081	408,028,081	0	264,687,817	264,687,817	0	143,340,264	143,340,264
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	569,270	569,270	0	308,285	308,285
1	341000	Structures & Improvements	0	15,747,135	15,747,135	0	10,215,166	10,215,166	0	5,531,969	5,531,969
1	342000	Fuel Holders, Producers, & Accessories	0	21,152,323	21,152,323	0	13,721,512	13,721,512	0	7,430,811	7,430,811
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,191,467	14,191,467	0	7,685,313	7,685,313
1	344000	Generators	0	198,767,148	198,767,148	0	128,940,249	128,940,249	0	69,826,899	69,826,899
1	345000	Accessory Electric Equipment	0	16,756,323	16,756,323	0	10,869,827	10,869,827	0	5,886,496	5,886,496
1	346000	Miscellaneous Power Plant Equipment	0	1,577,413	1,577,413	0	1,023,268	1,023,268	0	554,145	554,145
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	276,754,677	276,754,677	0	179,530,759	179,530,759	0	97,223,918	97,223,918
TOTAL PRODUCTION PLANT			0	1,070,596,777	1,070,596,777	0	694,496,131	694,496,131	0	376,100,646	376,100,646

ELECTRIC UTILITY PLANT For Month Ended August 31, 2010 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,189,633	16,189,633	0	10,502,215	10,502,215	0	5,687,418	5,687,418
1	352XXX	Structures & Improvements	0	16,048,187	16,048,187	0	10,410,459	10,410,459	0	5,637,728	5,637,728
1	353000	Station Equipment	0	182,308,354	182,308,354	0	118,263,429	118,263,429	0	64,044,925	64,044,925
1	354000	Towers & Fixtures	0	17,119,993	17,119,993	0	11,105,739	11,105,739	0	6,014,254	6,014,254
1	355000	Poles & Fixtures	0	133,251,963	133,251,963	0	86,440,548	86,440,548	0	46,811,415	46,811,415
1	356000	Overhead Conductors & Devices	0	106,847,533	106,847,533	0	69,311,995	69,311,995	0	37,535,538	37,535,538
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,690,180	1,690,180	0	915,308	915,308
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,511,518	1,511,518	0	818,554	818,554
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,214,526	1,214,526	0	657,720	657,720
TOTAL TRANSMISSION PLANT			0	478,573,469	478,573,469	0	310,450,609	310,450,609	0	168,122,860	168,122,860
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,293,968	0	4,293,968	3,329,939	0	3,329,939	964,029	0	964,029
99	360400	Land Easements	58,252	0	58,252	58,252	0	58,252	0	0	0
99	361000	Structures & Improvements	14,163,867	0	14,163,867	9,677,449	0	9,677,449	4,486,418	0	4,486,418
99	362000	Station Equipment	94,138,604	0	94,138,604	60,141,769	0	60,141,769	33,996,835	0	33,996,835
99	364000	Poles, Towers, & Fixtures	222,846,297	0	222,846,297	134,983,753	0	134,983,753	87,862,544	0	87,862,544
99	365000	Overhead Conductors & Devices	144,745,446	0	144,745,446	86,158,051	0	86,158,051	58,587,395	0	58,587,395
99	366000	Underground Conduit	76,639,924	0	76,639,924	47,491,658	0	47,491,658	29,148,266	0	29,148,266
99	367000	Underground Conductors & Devices	127,220,327	0	127,220,327	81,740,978	0	81,740,978	45,479,349	0	45,479,349
99	368000	Line Transformers	174,904,348	0	174,904,348	114,132,281	0	114,132,281	60,772,067	0	60,772,067
99	369XXX	Services	118,135,259	0	118,135,259	73,426,614	0	73,426,614	44,708,645	0	44,708,645
99	370000	Meters	45,585,892	0	45,585,892	16,756,796	0	16,756,796	28,829,096	0	28,829,096
99	373XXX	Street Light & Signal Systems	30,487,619	0	30,487,619	17,350,096	0	17,350,096	13,137,523	0	13,137,523
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,053,219,803	0	1,053,219,803	645,247,636	0	645,247,636	407,972,167	0	407,972,167
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	818,677	3,191,657	4,010,334	371,603	2,070,939	2,442,542	447,074	1,120,718	1,567,792
4	390XXX	Structures & Improvements	6,782,817	35,033,007	41,815,824	1,839,069	22,731,517	24,570,586	4,943,748	12,301,490	17,245,238
4	391XXX	Office Furniture & Equipment	0	26,716,852	26,716,852	0	17,335,497	17,335,497	0	9,381,355	9,381,355
4	392XXX	Transportation Equipment	11,558,442	6,386,657	17,945,099	8,354,460	4,144,046	12,498,506	3,203,982	2,242,611	5,446,593
4	393000	Stores Equipment	302,615	1,196,529	1,499,144	126,951	776,380	903,331	175,664	420,149	595,813
4	394000	Tools, Shop & Garage Equipment	1,719,272	4,777,302	6,496,574	1,290,467	3,099,800	4,390,267	428,805	1,677,502	2,106,307
4	395000	Laboratory Equipment	354,979	1,402,246	1,757,225	227,627	909,861	1,137,488	127,352	492,385	619,737
4	396XXX	Power Operated Equipment	21,698,216	9,562,602	31,260,818	13,833,147	6,204,790	20,037,937	7,865,069	3,357,812	11,222,881
4	397XXX	Communications Equipment	11,331,295	44,448,701	55,779,996	5,942,142	28,840,984	34,783,126	5,389,153	15,607,717	20,996,870
4	398000	Miscellaneous Equipment	4,220	322,126	326,346	824	209,015	209,839	3,396	113,111	116,507
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL GENERAL PLANT			54,570,533	133,037,679	187,608,212	31,986,290	86,322,829	118,309,119	22,584,243	46,714,850	69,299,093
TOTAL PLANT IN SERVICE			1,108,375,166	1,801,737,566	2,910,112,732	677,818,756	1,168,812,718	1,846,631,474	430,556,410	632,924,848	1,063,481,258
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,108,375,166	1,801,737,566	2,910,112,732	677,818,756	1,168,812,718	1,846,631,474	430,556,410	632,924,848	1,063,481,258



ELECTRIC UTILITY PLANT For Month Ended August 31, 2010 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
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	258,671,399	258,671,399	0	167,800,137	167,800,137	0	90,871,262	90,871,262
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-195,867	-195,867	0	-127,059	-127,059	0	-68,808	-68,808
1	108000	Hydro Production Plant	0	102,612,730	102,612,730	0	66,564,878	66,564,878	0	36,047,852	36,047,852
1	108X03	Other Production Plant	0	59,964,748	59,964,748	0	38,899,132	38,899,132	0	21,065,616	21,065,616
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-48,127	-48,127	0	-31,220	-31,220	0	-16,907	-16,907
1	108X04	Transmission Plant	0	164,088,374	164,088,374	0	106,444,128	106,444,128	0	57,644,246	57,644,246
E-ADP	108X05	Distribution Plant	320,974,752	0	320,974,752	196,430,129	0	196,430,129	124,544,623	0	124,544,623
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-89,008	0	-89,008	-54,471	0	-54,471	-34,537	0	-34,537
E-ADP	108X06	General Plant - Non-Transportation	15,494,935	45,338,702	60,833,637	8,542,259	29,418,470	37,960,729	6,952,676	15,920,232	22,872,908
E-ADP	108X07	General Plant - Transportation	3,984,946	2,201,897	6,186,843	2,880,347	1,428,723	4,309,070	1,104,599	773,174	1,877,773
TOTAL ACCUMULATED DEPRECIATION			340,365,625	632,633,856	972,999,481	207,798,264	410,397,189	618,195,453	132,567,361	222,236,667	354,804,028
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	32,810	4,924,026	4,956,836	32,810	3,194,216	3,227,026	0	1,729,810	1,729,810
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	280	110,958	0	152	152
4	111X06	Leasehold Improvements (From Report C-AAM)	0	88,626	88,626	0	57,506	57,506	0	31,120	31,120
E-CAM	111X08	Intangible Plant-Computer Software	0	14,086,607	14,086,607	0	9,140,236	9,140,236	0	4,946,371	4,946,371
TOTAL ACCUMULATED AMORTIZATION			143,488	19,099,691	19,243,179	143,488	12,392,238	12,535,726	0	6,707,453	6,707,453
NET ELECTRIC UTILITY PLANT			767,866,053	1,150,004,019	1,917,870,072	469,877,004	746,023,291	1,215,900,295	297,989,049	403,980,728	701,969,777

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
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 August 31, 2010 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		767,866,193	1,150,004,830	1,917,871,023	469,877,088	746,023,817	1,215,900,905	297,989,105	403,981,013	701,970,118
	ADJUSTMENTS:										
	ACCUMULATED DEFERRED INCOME TAX:										
12	FAS 109 Electric Plant (182310, 283170)		0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)		0	0	0	0	0	0	0	0	0
4	Deferred Gain on Sale of General Office (190850)		0	94,383	94,383	0	61,241	61,241	0	33,142	33,142
12	Deferred F.I.T. - Plant In Service (282900)		0	-251,781,949	-251,781,949	0	-159,624,720	-159,624,720	0	-92,157,229	-92,157,229
4	Deferred FIT - Common Plant (From Report C-DTX)		0	-12,508,240	-12,508,240	0	-8,116,097	-8,116,097	0	-4,392,143	-4,392,143
99	ADFIT - Boulder Park Idaho Write Off (190040)		605,492	0	605,492	0	0	0	605,492	0	605,492
99	Spokane River Relicensing (283322)		-277,163	0	-277,163	-256,823	0	-256,823	-20,340	0	-20,340
99	Spokane River PM&Es (283323)		-257,477	0	-257,477	-163,081	0	-163,081	-94,396	0	-94,396
1	ADFIT - Lake CDA CDR Fund (283324)		0	-3,438,750	-3,438,750	0	-2,230,717	-2,230,717	0	-1,208,033	-1,208,033
99	ADFIT - Lake CDA CDR Fund (283324)		-38,960	0	-38,960	-38,960	0	-38,960	0	0	0
99	ADFIT - MT Lease Payments (283365)		-2,282,935	0	-2,282,935	-1,509,719	0	-1,509,719	-773,216	0	-773,216
1	CDA Lake Settlement (283382)		0	-12,839,431	-12,839,431	0	-8,328,939	-8,328,939	0	-4,510,492	-4,510,492
99	CDA Lake Settlement (283382)		-644,744	0	-644,744	-536,018	0	-536,018	-108,726	0	-108,726
12	Electric portion of Bond Redemptions (283850)		0	-2,702,084	-2,702,084	0	-1,713,067	-1,713,067	0	-989,017	-989,017
1	Colstrip PCB (283200)		0	-530,326	-530,326	0	-344,022	-344,022	0	-186,304	-186,304
	TOTAL ACCUM DEFERRED INCOME TAX		-2,895,787	-283,706,397	-286,602,184	-2,504,601	-180,296,321	-182,800,922	-391,186	-103,410,076	-103,801,262
	OTHER ADJUSTMENTS:										
99	Kettle Falls Disallowed Plant (101003)		-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)		5,732,974	0	5,732,974	4,114,910	0	4,114,910	1,618,064	0	1,618,064
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)		870,023	0	870,023	0	0	0	870,023	0	870,023
1	Weatherization Loans - Sandpoint (124350)		65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)		42,873	0	42,873	0	0	0	42,873	0	42,873
99	Invest in Exchange Power (124900, 124930)		22,151,969	0	22,151,969	22,151,969	0	22,151,969	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)		-2,339,983	0	-2,339,983	-749,924	0	-749,924	-1,590,059	0	-1,590,059
E-ALL	Colstrip 3 AFUDC Reallocation		0	0	0	-1,698,417	0	-1,698,417	1,698,417	0	1,698,417
99	Spokane River Relicensing (182322)		791,896	0	791,896	733,781	0	733,781	58,115	0	58,115
99	Spokane River PM&Es (182323)		735,568	0	735,568	465,945	0	465,945	269,623	0	269,623
99	CDA CDR Fund (182324)		111,314	0	111,314	111,314	0	111,314	0	0	0
99	CDA Lake Settlement (182382)		1,531,480	0	1,531,480	1,531,480	0	1,531,480	0	0	0
99	CDA Lake Settlement (186382)		310,644	0	310,644	0	0	0	310,644	0	310,644
99	Montana Riverbed Settlement (186360)		6,522,671	0	6,522,671	4,313,481	0	4,313,481	2,209,190	0	2,209,190
99	Nez Perce Settlement - Idaho (186800)		291,625	0	291,625	0	0	0	291,625	0	291,625
4	Gain on Sale of General Office Bldg (253850)		0	-269,627	-269,627	0	-174,950	-174,950	0	-94,677	-94,677
	TOTAL OTHER ADJUSTMENTS		30,373,638	-269,627	30,104,011	26,837,813	-174,950	26,662,863	3,535,825	-94,677	3,441,148
	NET RATE BASE:		795,344,044	866,028,806	1,661,372,850	494,210,300	565,552,546	1,059,762,846	301,133,744	300,476,260	601,610,004

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	12	Net Electric Plant	100.000%	63.398%	36.602%
E-ALL	13	Net Electric General Plant	100.000%	63.057%	36.943%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended August 31, 2010 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
7	404X30	Communication Equipment	Utility 7	0	0	0
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	448,567	323,834	87,188
8			Utility 8	14,514	0	10,143
9			Utility 9	809	639	170
		TOTAL		463,890	324,473	97,501
7	404X32	PC Software	Utility 7	58,412	42,169	11,354
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		65,560	42,169	16,349
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		530,309	367,262	114,017

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended August 31, 2010 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	587,504	424,137	114,193	49,174
8	Utility 8	11,641	0	8,135	3,506
9	Utility 9	59,427	46,915	12,512	0
9	Utility 9 - Washington	8,979	7,088	1,891	0
9	Utility 9 - Idaho	34,297	27,076	7,221	0
	Total	<u>701,848</u>	<u>505,216</u>	<u>143,952</u>	<u>52,680</u>
7	403X70 Utility 7	331	239	64	28
9	Utility 9	1,197	945	252	0
	Total	<u>1,528</u>	<u>1,184</u>	<u>316</u>	<u>28</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

COMMON GENERAL PLANT		Report ID:		***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****										
For Month Ended August 31, 2010		C-GPL-1A												
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
	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	4,082,519	0	0	2,947,293	2,947,293	0	0	793,519	793,519	0	341,707	341,707
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
9		Utility 9 - Allocated	280,689	0	0	221,590	221,590	0	0	59,099	59,099	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,345,064</b>	<b>371,603</b>	<b>447,074</b>	<b>3,191,657</b>	<b>4,010,334</b>	<b>576,272</b>	<b>92,058</b>	<b>852,618</b>	<b>1,520,948</b>	<b>472,075</b>	<b>341,707</b>	<b>813,782</b>
	390XXX	Structures & Improvements												
99		Utility 0	3,522,575	496,496	1,399,804	1,626,275	3,522,575	0	0	0	0	0	0	0
99		Utility 1	939,860	0	0	0	0	939,860	0	0	939,860	0	0	0
99		Utility 2	3,384,945	0	0	0	0	0	0	0	0	3,384,945	0	3,384,945
7		Utility 7	41,027,005	0	0	29,618,626	29,618,626	0	0	7,974,419	7,974,419	0	3,433,960	3,433,960
9		Utility 9 - Wa	1,700,643	1,342,573	0	0	1,342,573	358,070	0	0	358,070	0	0	0
9		Utility 9 - Idaho	4,489,131	0	3,543,944	0	3,543,944	0	945,187	0	945,187	0	0	0
9		Utility 9 - Allocated	4,798,412	0	0	3,788,106	3,788,106	0	0	1,010,306	1,010,306	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>59,862,571</b>	<b>1,839,069</b>	<b>4,943,748</b>	<b>35,033,007</b>	<b>41,815,824</b>	<b>1,297,930</b>	<b>945,187</b>	<b>8,984,725</b>	<b>11,227,842</b>	<b>3,384,945</b>	<b>3,433,960</b>	<b>6,818,905</b>
	391XXX	Office Furniture & Equipment, Computer Hardware												
99		Utility 0	1,588,022	0	0	1,588,022	1,588,022	0	0	0	0	0	0	0
7		Utility 7	34,807,848	0	0	25,128,830	25,128,830	0	0	6,765,601	6,765,601	0	2,913,417	2,913,417
8		Utility 8	387,979	0	0	0	0	0	0	271,127	271,127	0	116,852	116,852
		<b>TOTAL ACCOUNT</b>	<b>36,783,849</b>	<b>0</b>	<b>0</b>	<b>26,716,852</b>	<b>26,716,852</b>	<b>0</b>	<b>0</b>	<b>7,036,728</b>	<b>7,036,728</b>	<b>0</b>	<b>3,030,269</b>	<b>3,030,269</b>
	392XXX	Transportation Equipment												
99		Utility 0	15,184,919	7,323,265	2,597,163	5,264,491	15,184,919	0	0	0	0	0	0	0
99		Utility 1	5,231,885	0	0	0	0	3,167,011	1,115,405	949,469	5,231,885	0	0	0
99		Utility 2	2,127,398	0	0	0	0	0	0	0	0	2,127,398	0	2,127,398
7		Utility 7	496,107	0	0	358,155	358,155	0	0	96,428	96,428	0	41,524	41,524
9		Utility 9 - Wa	1,306,219	1,031,195	0	0	1,031,195	275,024	0	0	275,024	0	0	0
9		Utility 9 - Idaho	768,660	0	606,819	0	606,819	0	161,841	0	161,841	0	0	0
9		Utility 9 - Allocated	967,776	0	0	764,011	764,011	0	0	203,765	203,765	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>26,082,964</b>	<b>8,354,460</b>	<b>3,203,982</b>	<b>6,386,657</b>	<b>17,945,099</b>	<b>3,442,035</b>	<b>1,277,246</b>	<b>1,249,662</b>	<b>5,968,943</b>	<b>2,127,398</b>	<b>41,524</b>	<b>2,168,922</b>

COMMON GENERAL PLANT For Month Ended August 31, 2010 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
	393000	Stores Equipment												
99		Utility 0	390,738	10,739	14,745	365,254	390,738	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	147,206	116,212	0	0	116,212	30,994	0	0	30,994	0	0	0
9		Utility 9 - Idaho	203,837	0	160,919	0	160,919	0	42,918	0	42,918	0	0	0
9		Utility 9 - Allocated	1,052,980	0	0	831,275	831,275	0	0	221,705	221,705	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,936,259</b>	<b>126,951</b>	<b>175,664</b>	<b>1,196,529</b>	<b>1,499,144</b>	<b>115,265</b>	<b>42,918</b>	<b>221,705</b>	<b>379,888</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,389,462	1,256,993	421,345	1,711,124	3,389,462	0	0	0	0	0	0	0
99		Utility 1	1,861,125	0	0	0	0	992,880	451,656	416,589	1,861,125	0	0	0
99		Utility 2	932,154	0	0	0	0	0	0	0	0	932,154	0	932,154
7		Utility 7	3,920,744	0	0	2,830,503	2,830,503	0	0	762,075	762,075	0	328,166	328,166
8		Utility 8	1,047,868	0	0	0	0	0	0	732,271	732,271	0	315,597	315,597
9		Utility 9 - Wa	42,402	33,474	0	0	33,474	8,928	0	0	8,928	0	0	0
9		Utility 9 - Idaho	9,449	0	7,460	0	7,460	0	1,989	0	1,989	0	0	0
9		Utility 9 - Allocated	298,531	0	0	235,675	235,675	0	0	62,856	62,856	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>11,501,735</b>	<b>1,290,467</b>	<b>428,805</b>	<b>4,777,302</b>	<b>6,496,574</b>	<b>1,001,808</b>	<b>453,645</b>	<b>1,973,791</b>	<b>3,429,244</b>	<b>932,154</b>	<b>643,763</b>	<b>1,575,917</b>
	395000	Laboratory Equipment												
99		Utility 0	1,291,483	214,701	123,226	953,556	1,291,483	0	0	0	0	0	0	0
99		Utility 1	280,752	0	0	0	0	91,364	29,797	159,591	280,752	0	0	0
99		Utility 2	257,089	0	0	0	0	0	0	0	0	257,089	0	257,089
7		Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
8		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
9		Utility 9 - Wa	16,373	12,926	0	0	12,926	3,447	0	0	3,447	0	0	0
9		Utility 9 - Idaho	5,227	0	4,126	0	4,126	0	1,101	0	1,101	0	0	0
9		Utility 9 - Allocated	243,113	0	0	191,926	191,926	0	0	51,187	51,187	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,458,220</b>	<b>227,627</b>	<b>127,352</b>	<b>1,402,246</b>	<b>1,757,225</b>	<b>94,811</b>	<b>30,898</b>	<b>285,862</b>	<b>411,571</b>	<b>257,089</b>	<b>32,335</b>	<b>289,424</b>
	396XXX	Power Operated Equipment												
99		Utility 0	29,406,755	13,268,604	7,455,981	8,682,170	29,406,755	0	0	0	0	0	0	0
99		Utility 1	3,771,521	0	0	0	0	2,617,381	847,159	306,981	3,771,521	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	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9		Utility 9 - Idaho	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>35,618,046</b>	<b>13,833,147</b>	<b>7,865,069</b>	<b>9,562,602</b>	<b>31,260,818</b>	<b>2,767,947</b>	<b>956,265</b>	<b>542,809</b>	<b>4,267,021</b>	<b>43,834</b>	<b>46,373</b>	<b>90,207</b>

COMMON GENERAL PLANT For Month Ended August 31, 2010 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	40,064,488	5,575,846	2,203,251	32,285,391	40,064,488	0	0	0	0	0	0	0
99		Utility 1	766,614	0	0	0	0	441,601	325,013	0	766,614	0	0	0
99		Utility 2	536,201	0	0	0	0	0	0	0	0	536,201	0	536,201
7		Utility 7	8,929,305	0	0	6,446,333	6,446,333	0	0	1,735,589	1,735,589	0	747,383	747,383
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916
9		Utility 9 - Wa	463,989	366,296	0	0	366,296	97,693	0	0	97,693	0	0	0
9		Utility 9 - Idaho	4,035,597	0	3,185,902	0	3,185,902	0	849,695	0	849,695	0	0	0
9		Utility 9 - Allocated	7,241,722	0	0	5,716,977	5,716,977	0	0	1,524,745	1,524,745	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>62,963,995</b>	<b>5,942,142</b>	<b>5,389,153</b>	<b>44,448,701</b>	<b>55,779,996</b>	<b>539,294</b>	<b>1,174,708</b>	<b>3,907,497</b>	<b>5,621,499</b>	<b>536,201</b>	<b>1,026,299</b>	<b>1,562,500</b>
	398000	Miscellaneous Equipment												
99		Utility 0	8,584	0	2,299	6,285	8,584	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	430,700	0	0	310,935	310,935	0	0	83,715	83,715	0	36,050	36,050
9		Utility 9 - Wa	1,044	824	0	0	824	220	0	0	220	0	0	0
9		Utility 9 - Idaho	1,389	0	1,097	0	1,097	0	292	0	292	0	0	0
9		Utility 9 - Allocated	6,214	0	0	4,906	4,906	0	0	1,308	1,308	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>447,931</b>	<b>824</b>	<b>3,396</b>	<b>322,126</b>	<b>326,346</b>	<b>220</b>	<b>292</b>	<b>85,023</b>	<b>85,535</b>	<b>0</b>	<b>36,050</b>	<b>36,050</b>
		<b>TOTAL GENERAL PLANT</b>	<b>244,000,634</b>	<b>31,986,290</b>	<b>22,584,243</b>	<b>133,037,679</b>	<b>187,608,212</b>	<b>9,835,582</b>	<b>4,973,217</b>	<b>25,140,420</b>	<b>39,949,219</b>	<b>7,810,923</b>	<b>8,632,280</b>	<b>16,443,203</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended August 31, 2010 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	39,299,757	39,299,757	0	0
99	108X06	Utility 1 - Allocated	619,394	0	619,394	0
99	108X06	Utility 1 - Washington	2,537,969	0	2,537,969	0
99	108X06	Utility 1 - Idaho	863,716	0	863,716	0
99	108X06	Utility 2	2,344,224	0	0	2,344,224
7	108X06	Utility 7	13,087,199	9,448,042	2,543,759	1,095,399
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-350,189	-252,812	-68,066	-29,311
8	108X06	Utility 8	946,353	0	661,330	285,023
9	108X06	Utility 9	15,629,425	12,338,650	3,290,775	0
Total			74,977,848	60,833,637	10,448,877	3,695,335

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,603,652	5,603,652	0	0
99	108X07	Utility 1 - Allocated	214,783	0	214,783	0
99	108X07	Utility 1 - Washington	446,012	0	446,012	0
99	108X07	Utility 1 - Idaho	200,912	0	200,912	0
99	108X07	Utility 2	1,019,454	0	0	1,019,454
7	108X07	Utility 7	2,876	2,076	559	241
9	108X07	Utility 9	736,101	581,115	154,986	0
Total			8,223,790	6,186,843	1,017,252	1,019,695

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: E-ADP-1A		***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
For Month Ended August 31, 2010				Direct			Allocated			Total					
Average of Monthly Averages Basis				Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:															
E-PLT		Plant in Service	1,053,219,803	0	1,053,219,803	645,247,636	0	645,247,636	407,972,167	0	407,972,167				
E-PLT	360200	Less Land and Land Rights	4,293,968	0	4,293,968	3,329,939	0	3,329,939	964,029	0	964,029				
		Depreciable Distribution Plant	1,048,925,835	0	1,048,925,835	641,917,697	0	641,917,697	407,008,138	0	407,008,138				
		Percentage		0.000%	100.000%	61.198%			38.802%						
ALLOCATION BASED ON DEPRECIABLE PLANT															
	108X05	Accumulated Depreciation		0	320,974,752	196,430,129		196,430,129	124,544,623		124,544,623				
	108X05	Utility 0 Asset Recovery Obligation (Note 1)		0	-89,008	-54,471		-54,471	-34,537		-34,537				
JURISDICTIONAL ALLOCATION:															
99	108X05	Accumulated Depreciation	320,974,752	0	320,974,752	196,430,129	0	196,430,129	124,544,623	0	124,544,623				
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-89,008	0	-89,008	-54,471	0	-54,471	-34,537	0	-34,537				
GENERAL PLANT - NON TRANSPORTATION															
E-PLT		General Plant In Service	54,570,533	133,037,679	187,608,212	31,986,290	86,322,829	118,309,119	22,584,243	46,714,850	69,299,093				
E-PLT	389XXX	Less: General Land and Land Rights	818,677	3,191,657	4,010,334	371,603	2,070,939	2,442,542	447,074	1,120,718	1,567,792				
E-PLT	392XXX	Less: General Transportation Plant	11,558,442	6,386,657	17,945,099	8,354,460	4,144,046	12,498,506	3,203,982	2,242,611	5,446,593				
		Depreciable Non Transport General Plant	42,193,414	123,459,365	165,652,779	23,260,227	80,107,844	103,368,071	18,933,187	43,351,521	62,284,708				
		Percentage		74.529%	100.000%	14.042%			11.429%						
ALLOCATION BASED ON DEPRECIABLE PLANT															
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		45,338,702	60,833,637	8,542,259			6,952,676						
	403X60	Common Depreciation Expense (C-DEP)		351,070	471,052	66,145			53,837						
	403X60	Washington Depreciation Expense (C-DEP)			7,088	7,088			0						
	403X60	Idaho Depreciation Expense (C-DEP)			27,076	0			27,076						
	403X60	Depreciation Expense		186,501	238,862	36,351			16,009						
JURISDICTIONAL ALLOCATION:															
4	108X06	Accumulated Depreciation--Electric General Plant	15,494,935	45,338,702	60,833,637	8,542,259	29,418,470	37,960,729	6,952,676	15,920,232	22,872,908				
4	403X60	Depreciation Expense (C-DEP)	119,982	351,070	471,052	66,145	227,795	293,940	53,837	123,275	177,112				
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	34,164	0	34,164	7,088	0	7,088	27,076	0	27,076				
4	403X60	Depreciation Expense	52,360	186,501	238,861	36,351	121,013	157,364	16,009	65,488	81,497				
		Total Depreciation Expense	206,506	537,571	744,077	109,584	348,808	458,392	96,922	188,763	285,685				
GENERAL PLANT--TRANSPORTATION															
E-PLT	392XXX	Transportation General Plant	11,558,442	6,386,657	17,945,099	8,354,460	4,144,046	12,498,506	3,203,982	2,242,611	5,446,593				
		Percentage		35.590%	100.000%	46.556%			17.854%						
ALLOCATION BASED ON DEPRECIABLE PLANT															
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,201,897	6,186,843	2,880,347			1,104,599						
	403X70	Depreciation Expense (C-DEP)		422	1,184	551			211						
	403X70	Depreciation Expense		4,891	10,428	3,364			2,172						
JURISDICTIONAL ALLOCATION:															
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,984,946	2,201,897	6,186,843	2,880,347	1,428,723	4,309,070	1,104,599	773,174	1,877,773				
4	403X70	Depreciation Expense (C-DEP)	762	422	1,184	551	274	825	211	148	359				
4	403X70	Depreciation Expense	5,536	4,891	10,427	3,364	3,174	6,538	2,172	1,717	3,889				
		Total Depreciation Expense	6,298	5,313	11,611	3,915	3,448	7,363	2,383	1,865	4,248				

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		64.886%		35.114%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

COMMON INTANGIBLE PLANT For Month Ended August 31, 2010 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 1	1,050,895	0	0	0	0	882,445	168,450	0	1,050,895	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	153,199	153,199	0	0	40,859	40,859	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,244,953</b>	<b>0</b>	<b>0</b>	<b>153,199</b>	<b>153,199</b>	<b>882,445</b>	<b>168,450</b>	<b>40,859</b>	<b>1,091,754</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	782,167	0	0	782,167	782,167	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	26,775,920	0	0	19,330,340	19,330,340	0	0	5,204,436	5,204,436	0	2,241,145	2,241,145
8		Utility 8	870,870	0	0	0	0	0	0	608,581	608,581	0	262,289	262,289
		<b>TOTAL ACCOUNT</b>	<b>28,475,397</b>	<b>0</b>	<b>0</b>	<b>20,112,507</b>	<b>20,112,507</b>	<b>0</b>	<b>0</b>	<b>5,813,017</b>	<b>5,813,017</b>	<b>46,440</b>	<b>2,503,434</b>	<b>2,549,874</b>
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	552,358	0	0	552,358	552,358	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	8,144,707	0	0	5,879,908	5,879,908	0	0	1,583,087	1,583,087	0	681,712	681,712
8		Utility 8	428,327	0	0	0	0	0	0	299,323	299,323	0	129,004	129,004
		<b>TOTAL ACCOUNT</b>	<b>9,145,960</b>	<b>0</b>	<b>0</b>	<b>6,432,266</b>	<b>6,432,266</b>	<b>0</b>	<b>0</b>	<b>1,901,747</b>	<b>1,901,747</b>	<b>1,231</b>	<b>810,716</b>	<b>811,947</b>
	<b>TOTAL</b>		<b>38,866,310</b>	<b>0</b>	<b>0</b>	<b>26,697,972</b>	<b>26,697,972</b>	<b>882,445</b>	<b>168,450</b>	<b>7,755,623</b>	<b>8,806,518</b>	<b>47,671</b>	<b>3,314,150</b>	<b>3,361,821</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended August 31, 2010 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 (111X30, 111X31, 111X32)				
99		Utility 0	758,933	758,933	0	0
99		Utility 1	8,308	0	8,308	0
99		Utility 2 - Oregon	29,559	0	0	29,559
7		Utility 7	18,433,762	13,307,886	3,582,970	1,542,906
8		Utility 8	470,837	0	329,030	141,807
9		Utility 9	25,066	19,788	5,278	0
		<b>Total</b>	<b>19,726,465</b>	<b>14,086,607</b>	<b>3,925,586</b>	<b>1,714,272</b>
		Accum Amort--Leasehold Improvements (111X50, 111X60)				
2		Utility 2 - Oregon	40,067	0	0	40,067
7		Utility 7	108,691	78,467	21,126	9,097
9		Utility 9	12,869	10,159	2,710	0
		<b>Total</b>	<b>161,627</b>	<b>88,626</b>	<b>23,836</b>	<b>49,164</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE For Month Ended August 31, 2010 Average of Monthly Averages Basis			Report ID: E-CAM-1A			***** SYSTEM ***** WASHINGTON ***** IDAHO *****								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
		Plant in Service												
E-PLT	303000	Misc Intangible Plant	0	153,199	153,199	0	99,405	99,405	0	53,794	53,794			
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	20,112,507	20,112,507	0	13,050,201	13,050,201	0	7,062,306	7,062,306			
E-PLT	303110	Misc Intangible Plant - PC Software	0	6,432,266	6,432,266	0	4,173,640	4,173,640	0	2,258,626	2,258,626			
		Total Intangible Plant - Software	0	26,697,972	26,697,972	0	17,323,246	17,323,246	0	9,374,726	9,374,726			
		Percentage		100.000%	100.000%	0.000%			0.000%					
ALLOCATION BASED ON DEPRECIABLE PLANT:														
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		14,086,607	14,086,607	0			0					
	404	Amortization Expense (404X30, X31, X32)		383,944	383,944	0			0					
JURISDICTIONAL ALLOCATION:														
4	111	Accumulated Amortization (111X30, X31, X32)	0	14,086,607	14,086,607	0	9,140,236	9,140,236	0	4,946,371	4,946,371			
4	404	Amortization Expense (404X30, X31, X32)	0	383,944	383,944	0	249,126	249,126	0	134,818	134,818			
ALLOCATION RATIOS:														
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			64.886%			35.114%				

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended August 31, 2010 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	-15,431,645	-11,140,567	-2,999,449	-1,291,629
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,732,438	-1,367,673	-364,765	0
Total			-17,164,083	-12,508,240	-3,364,214	-1,291,629

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ELECTRIC RATE OF RETURN For Twelve Months Ended August 31, 2010 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	127,278,584	76,383,362	50,895,222
E-ALL		Colstrip 3 AFUDC Reallocation	0	-192,612	192,612
		Adjusted Net Operating Income	127,278,584	76,190,750	51,087,834
E-APL		Electric Net Rate Base	1,645,212,002	1,049,062,048	596,149,954
		RATE OF RETURN	7.736%	7.263%	8.570%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis			Report ID: E-ALL-12A			
Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2009	100.000%	64.870%	35.130%
2	Input	Number of Customers Percent	8/31/2010	356,017 100.000%	233,741 65.654%	122,276 34.346%
3	E-OPS	Direct Distribution Operating Expense Percent		19,929,193 100.000%	13,558,346 68.033%	6,370,847 31.967%
	Input	Jurisdictional 4-Factor Ratio	12/31/2009			
		Direct O & M Accts 500 - 598		20,593,051	12,739,286	7,853,765
		Direct O & M Accts 901 - 935		5,591,094	3,960,362	1,630,732
		Total		26,184,145	16,699,648	9,484,497
		Percentage		100.000%	63.778%	36.222%
		Direct Labor Accts 500 - 598		8,419,500	5,779,737	2,639,763
		Direct Labor Accts 901 - 935		2,702,659	2,085,652	617,007
		Total		11,122,159	7,865,389	3,256,770
		Percentage		100.000%	70.718%	29.282%
		Number of Customers		356,620	234,243	122,377
		Percentage		100.000%	65.684%	34.316%
		Net Direct Plant		730,996,572	433,958,741	297,037,831
		Percentage		100.000%	59.365%	40.635%
4		Total Percentages		400.000%	259.545%	140.455%
		Percent		100.000%	64.886%	35.114%

ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2010 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	1/1/2010	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		51,081,946	45,988,228	3,116,832	1,976,886
		Direct O & M Accts 901 - 935		51,945,284	35,419,000	12,684,856	3,841,428
		Accts 901 - 905 Utility 9 Only		3,516,695	2,172,122	1,344,573	XXXXXX
		Adjustments		0			
		Total		106,543,925	83,579,350	17,146,261	5,818,314
		Percentage		100.000%	78.446%	16.093%	5.461%
		Direct Labor Accts 500 - 894		55,092,383	43,337,007	8,181,894	3,573,482
		Direct Labor Accts 901 - 935		5,731,661	4,212,733	361,664	1,157,264
		Accts 901 - 905 Utility 9 Only		3,029,709	1,871,330	1,158,379	XXXXXX
		Total		63,853,753	49,421,070	9,701,937	4,730,746
		Percentage		100.000%	77.397%	15.194%	7.409%
		Number of Customers at 12/31/09		672,970	356,620	220,748	95,602
		Percentage		100.000%	52.992%	32.802%	14.206%
		Net Direct Plant		2,269,179,267	1,813,979,169	309,908,801	145,291,297
		Percentage		100.000%	79.940%	13.657%	6.403%
		Total Percentages		400.000%	288.775%	77.746%	33.479%
7		Average (CD AA)		100.000%	72.193%	19.437%	8.370%
Input		Gas North/Oregon 4-Factor	1/1/2010	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		5,093,718	0	3,116,832	1,976,886
		Direct O & M Accts 901 - 935		16,526,284	0	12,684,856	3,841,428
		Direct O & M Accts 901 - 905 (Utility 9 only)		1,344,573	0	1,344,573	XXXXXX
		Total		22,964,575	0	17,146,261	5,818,314
		Percentage		100.000%	0.000%	74.664%	25.336%
		Direct Labor Accts 500 - 894		11,755,376	0	8,181,894	3,573,482
		Direct Labor Accts 901 - 935		1,518,928	0	361,664	1,157,264
		Direct O & M Accts 901 - 905 (Utility 9 only)		1,158,379	0	1,158,379	XXXXXX
		Total		14,432,683	0	9,701,937	4,730,746
		Percentage		100.000%	0.000%	67.222%	32.778%
		Number of Customers at 12/31/09		316,350	0	220,748	95,602
		Percentage		100.000%	0.000%	69.780%	30.220%
		Net Direct Plant		450,456,474	0	305,689,899	144,766,575
		Percentage		100.000%	0.000%	67.862%	32.138%
		Total Percentages		400.000%	0.000%	279.528%	120.472%
8		Average (GD AA)		100.000%	0.000%	69.882%	30.118%





ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended August 31, 2010 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	Oregon
Input	Balance Date				
		12/31/2009			
Input	Production	268,895,797	163,723,165	465,535,485	161,403,740
Input	Transmission	241,091,830	164,172,213	57,646,154	8,762,765
Input	Distribution	625,340,246	396,360,366	215,190	
Input	General	9,790,158	11,497,312		
Input	TOTAL	1,145,118,031	735,753,056	523,396,829	170,166,505

SPECIAL MANUAL ADJUSTMENTS:

	12/31/09	System	Washington	Idaho
Adjustments to NOI (Report E-ROR):				
Colstrip 3 AFUDC Reallocation - 12/09	ANNUALLY	0	-192,612	192,612
Colstrip 3 AFUDC Reallocation - Plant (12/09)		0	-7,385,319	7,385,319
- Accum Deprec (12/09)		0	-5,686,902	5,686,902

ELECTRIC OPERATING STATEMENT For Twelve Months Ended August 31, 2010 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
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	297,021,580	0	297,021,580	198,117,127	0	198,117,127	98,904,453	0	98,904,453
99	442200	Commercial - Firm & Int.	266,548,711	0	266,548,711	185,224,096	0	185,224,096	81,324,615	0	81,324,615
1	442300	Industrial	111,262,915	0	111,262,915	48,410,954	0	48,410,954	62,851,961	0	62,851,961
99	444000	Public Street & Highway Lighting	6,703,152	0	6,703,152	4,481,936	0	4,481,936	2,221,216	0	2,221,216
99	499XXX	Unbilled Revenue	1,881,063	0	1,881,063	1,393,170	0	1,393,170	487,893	0	487,893
99	448000	Interdepartmental Revenue	1,024,560	0	1,024,560	817,118	0	817,118	207,442	0	207,442
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>684,441,981</b>	<b>0</b>	<b>684,441,981</b>	<b>438,444,401</b>	<b>0</b>	<b>438,444,401</b>	<b>245,997,580</b>	<b>0</b>	<b>245,997,580</b>
1	447XXX	Sales for Resale	0	231,266,296	231,266,296	0	150,022,446	150,022,446	0	81,243,850	81,243,850
		<b>TOTAL SALES OF ELECTRICITY</b>	<b>684,441,981</b>	<b>231,266,296</b>	<b>915,708,277</b>	<b>438,444,401</b>	<b>150,022,446</b>	<b>588,466,847</b>	<b>245,997,580</b>	<b>81,243,850</b>	<b>327,241,430</b>
<b>OTHER OPERATING REVENUE:</b>											
99	451000	Miscellaneous Service Revenue	575,007	0	575,007	347,861	0	347,861	227,146	0	227,146
1	453000	Sales of Water & Water Power	0	301,700	301,700	0	195,713	195,713	0	105,987	105,987
1	454000	Rent from Electric Property	2,620,841	60,589	2,681,430	1,759,292	39,304	1,798,596	861,549	21,285	882,834
1	456XXX	Other Electric Revenues	156,928	96,727,874	96,884,802	110,065	62,747,372	62,857,437	46,863	33,980,502	34,027,365
		<b>TOTAL OTHER OPERATING REVENUE</b>	<b>3,352,776</b>	<b>97,090,163</b>	<b>100,442,939</b>	<b>2,217,218</b>	<b>62,982,389</b>	<b>65,199,607</b>	<b>1,135,558</b>	<b>34,107,774</b>	<b>35,243,332</b>
		<b>TOTAL ELECTRIC REVENUE</b>	<b>687,794,757</b>	<b>328,356,459</b>	<b>1,016,151,216</b>	<b>440,661,619</b>	<b>213,004,835</b>	<b>653,666,454</b>	<b>247,133,138</b>	<b>115,351,624</b>	<b>362,484,762</b>
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	533,734	533,734	0	346,233	346,233	0	187,501	187,501
1	501000	Fuel	0	26,915,447	26,915,447	0	17,460,050	17,460,050	0	9,455,397	9,455,397
1	502000	Steam Expense	0	3,541,627	3,541,627	0	2,297,453	2,297,453	0	1,244,174	1,244,174
1	505000	Electric Expense	0	757,972	757,972	0	491,696	491,696	0	266,276	266,276
1	506000	Miscellaneous Steam Power Generation Expense	237,568	2,403,459	2,641,027	-321,894	1,559,124	1,237,230	559,462	844,335	1,403,797
1	507000	Rent	0	18,551	18,551	0	12,034	12,034	0	6,517	6,517
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	492,282	492,282	0	319,343	319,343	0	172,939	172,939
1	511000	Structures	0	516,982	516,982	0	335,366	335,366	0	181,616	181,616
1	512000	Boiler Plant	0	4,706,938	4,706,938	0	3,053,391	3,053,391	0	1,653,547	1,653,547
1	513000	Electric Plant	0	1,520,524	1,520,524	0	986,364	986,364	0	534,160	534,160
1	514000	Miscellaneous Steam Plant	0	743,259	743,259	0	482,152	482,152	0	261,107	261,107
		<b>TOTAL STEAM POWER GENERATION EXP</b>	<b>237,568</b>	<b>42,150,775</b>	<b>42,388,343</b>	<b>-321,894</b>	<b>27,343,206</b>	<b>27,021,312</b>	<b>559,462</b>	<b>14,807,569</b>	<b>15,367,031</b>

ELECTRIC OPERATING STATEMENT For Twelve Months Ended August 31, 2010 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	2,335,095	2,335,095	0	1,514,776	1,514,776	0	820,319	820,319
1	536000	Water for Power	0	881,093	881,093	0	571,565	571,565	0	309,528	309,528
1	537000	Hydraulic Expense	3,898,917	1,375,145	5,274,062	2,360,398	892,057	3,252,455	1,538,519	483,088	2,021,607
1	538000	Electric Expense	0	5,651,796	5,651,796	0	3,666,320	3,666,320	0	1,985,476	1,985,476
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	612,206	612,206	0	397,138	397,138	0	215,068	215,068
1	540000	Rent	-2,123,275	984,934	-1,138,341	-1,191,311	638,927	-552,384	-931,964	346,007	-585,957
1	540100	MT Trust Funds Land Settlement Rents	7,452,976	0	7,452,976	4,615,379	0	4,615,379	2,837,597	0	2,837,597
MAINTENANCE											
1	541000	Supervision & Engineering	0	300,789	300,789	0	195,122	195,122	0	105,667	105,667
1	542000	Structures	0	498,804	498,804	0	323,574	323,574	0	175,230	175,230
1	543000	Reservoirs, Dams, & Waterways	0	613,280	613,280	0	397,835	397,835	0	215,445	215,445
1	544000	Electric Plant	0	1,664,600	1,664,600	0	1,079,826	1,079,826	0	584,774	584,774
1	545000	Miscellaneous Hydraulic Plant	0	276,347	276,347	0	179,266	179,266	0	97,081	97,081
TOTAL HYDRO POWER GENERATION EXP			9,228,618	15,194,089	24,422,707	5,784,466	9,856,406	15,640,872	3,444,152	5,337,683	8,781,835
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	933,284	933,284	0	605,421	605,421	0	327,863	327,863
1	547000	Fuel	0	102,304,785	102,304,785	0	66,365,114	66,365,114	0	35,939,671	35,939,671
1	548000	Generation Expense	0	2,505,680	2,505,680	0	1,625,435	1,625,435	0	880,245	880,245
1	549000	Miscellaneous Other Power Generation Expense	0	477,510	477,510	0	309,761	309,761	0	167,749	167,749
1	550000	Rent	0	35,699	35,699	0	23,158	23,158	0	12,541	12,541
MAINTENANCE											
1	551000	Supervision & Engineering	0	901,154	901,154	0	584,579	584,579	0	316,575	316,575
1	552000	Structures	0	1,974	1,974	0	1,281	1,281	0	693	693
1	553000	Generating & Electric Equipment	0	1,829,884	1,829,884	0	1,187,046	1,187,046	0	642,838	642,838
1	554000	Miscellaneous Other Power Generation Plant	0	94,719	94,719	0	61,444	61,444	0	33,275	33,275
TOTAL OTHER POWER GENERATION EXP			0	109,084,689	109,084,689	0	70,763,239	70,763,239	0	38,321,450	38,321,450
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,925,488	264,916,819	283,842,307	0	171,851,541	171,851,541	18,925,488	93,065,278	111,990,766
1	556000	System Control & Load Dispatching	0	532,798	532,798	0	345,626	345,626	0	187,172	187,172
E-557	557XXX	Other Expense	8,443,247	92,187,009	100,630,256	10,728,778	59,801,712	70,530,490	-2,285,531	32,385,297	30,099,766
TOTAL OTHER POWER SUPPLY EXPENSE			27,368,735	357,636,626	385,005,361	10,728,778	231,998,879	242,727,657	16,639,957	125,637,747	142,277,704
TOTAL POWER PRODUCTION O&M EXP			36,834,921	524,066,179	560,901,100	16,191,350	339,961,730	356,153,080	20,643,571	184,104,449	204,748,020

ELECTRIC OPERATING STATEMENT For Twelve Months Ended August 31, 2010 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	2,037,594	2,266,613	158,213	1,321,787	1,480,000	70,806	715,807	786,613
1	561000	Load Dispatching	0	2,213,820	2,213,820	0	1,436,105	1,436,105	0	777,715	777,715
1	562000	Station Expense	0	217,524	217,524	0	141,108	141,108	0	76,416	76,416
1	563000	Overhead Line Expense	0	497,554	497,554	0	322,763	322,763	0	174,791	174,791
1	565000	Transmission of Electricity by Others	0	16,376,923	16,376,923	0	10,623,710	10,623,710	0	5,753,213	5,753,213
1	566000	Miscellaneous Transmission Expense	0	1,495,275	1,495,275	0	969,985	969,985	0	525,290	525,290
1	567000	Rent	0	174,975	174,975	0	113,506	113,506	0	61,469	61,469
MAINTENANCE											
1	568000	Supervision & Engineering	337	609,283	609,620	0	395,242	395,242	337	214,041	214,378
1	569000	Structures	3,967	317,271	321,238	0	205,814	205,814	3,967	111,457	115,424
1	570000	Station Equipment	0	1,187,305	1,187,305	0	770,205	770,205	0	417,100	417,100
1	571000	Overhead Lines	25,850	1,352,491	1,378,341	1,312	877,361	878,673	24,538	475,130	499,668
1	572000	Underground Lines	0	12,649	12,649	0	8,205	8,205	0	4,444	4,444
1	573000	Service Miscellaneous	230	19,930	20,160	230	12,929	13,159	0	7,001	7,001
TOTAL TRANSMISSION OPERATING EXP			259,403	26,512,594	26,771,997	159,755	17,198,720	17,358,475	99,648	9,313,874	9,413,522
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,455,369	27,455,369	0	17,810,298	17,810,298	0	9,645,071	9,645,071
1	403X40	Depreciation Expense--Transmission Plant	0	9,620,346	9,620,346	0	6,240,718	6,240,718	0	3,379,628	3,379,628
1	404X30	Amortization of Limited-Term Plant	2,785	94,007	96,792	2,785	60,982	63,767	0	33,025	33,025
1	404X20	Amortization of Hydro Licensing Costs	16,640	913,559	930,199	16,640	592,626	609,266	0	320,933	320,933
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
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
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	407322	Reg Debit Spokane River Relicense	11,316	0	11,316	10,026	0	10,026	1,290	0	1,290
99	407422	Reg Credit Spokane River Relicense	-123,931	0	-123,931	-123,931	0	-123,931	0	0	0
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	1,516	166,667	168,183	1,516	108,117	109,633	0	58,550	58,550
1	407325	Lake CDA IPA Interest Expense	0	33,194	33,194	0	21,533	21,533	0	11,661	11,661
99	407424	Reg Credit Lake CDA CDR Fund	-21,473	0	-21,473	-21,473	0	-21,473	0	0	0
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Reg Debit Amt CDA Settlement	0	777,995	777,995	0	504,685	504,685	0	273,310	273,310
99	407382	Reg Debit Amt CDA Settlement	30,511	0	30,511	23,539	0	23,539	6,972	0	6,972
99	407482	Reg Credit Amt Lake CDA Settlement	-138,752	0	-138,752	-138,752	0	-138,752	0	0	0
99	407400	Amortization of CCX Credits	-425,280	0	-425,280	0	0	0	-425,280	0	-425,280
99	407420	Amortization of CS2 Levelized Return	16,980	0	16,980	0	0	0	16,980	0	16,980
99	407450/499	Amortization of BPA Residential Exchange Credit	-10,482,683	0	-10,482,683	-7,048,101	0	-7,048,101	-3,434,582	0	-3,434,582
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,126,300	13,126,300	0	8,515,032	8,515,032	0	4,611,268	4,611,268
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-8,463,379	52,187,437	43,724,058	-4,777,437	33,853,991	29,076,554	-3,685,942	18,333,446	14,647,504
TOTAL PRODUCTION & TRANS EXPENSE			28,630,945	602,766,210	631,397,155	11,573,668	391,014,441	402,588,109	17,057,277	211,751,769	228,809,046

ELECTRIC OPERATING STATEMENT For Twelve Months Ended August 31, 2010 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	307,353	1,115,284	1,422,637	149,495	758,761	908,256	157,858	356,523	514,381
3	582000	Station Expense	692,889	14,611	707,500	426,206	9,940	436,146	266,683	4,671	271,354
3	583000	Overhead Line Expense	882,535	533,043	1,415,578	662,647	362,645	1,025,292	219,888	170,398	390,286
3	584000	Underground Line Expense	700,543	0	700,543	458,848	0	458,848	241,695	0	241,695
3	585000	Street Light & Signal System Operation Expense	238,419	0	238,419	49,897	0	49,897	188,522	0	188,522
3	586000	Meter Expense	1,768,671	0	1,768,671	1,545,727	0	1,545,727	222,944	0	222,944
3	587000	Customer Installations Expense	807,095	6,359	813,454	394,914	4,326	399,240	412,181	2,033	414,214
3	588000	Miscellaneous Distribution Expense	3,398,255	2,894,134	6,292,389	2,402,735	1,968,966	4,371,701	995,520	925,168	1,920,688
3	589000	Rent	39,087	240,051	279,138	38,324	163,314	201,638	763	76,737	77,500
MAINTENANCE:											
3	590000	Supervision & Engineering	498,067	824,818	1,322,885	321,174	561,148	882,322	176,893	263,670	440,563
3	591000	Structures	346,353	0	346,353	236,889	0	236,889	109,464	0	109,464
3	592000	Station Equipment	833,340	86,926	920,266	562,206	59,138	621,344	271,134	27,788	298,922
3	593000	Overhead Lines	6,760,163	1,657	6,761,820	4,376,200	1,127	4,377,327	2,383,963	530	2,384,493
3	594000	Underground Lines	879,724	0	879,724	610,542	0	610,542	269,182	0	269,182
3	595000	Line Transformers	636,976	314,452	951,428	460,563	213,931	674,494	176,413	100,521	276,934
3	596000	Street Light & Signal System Maintenance Exp	724,460	0	724,460	493,685	0	493,685	230,775	0	230,775
3	597000	Meters	154,841	0	154,841	131,012	0	131,012	23,829	0	23,829
3	598000	Miscellaneous Distribution Expense	260,422	32,818	293,240	237,282	22,327	259,609	23,140	10,491	33,631
TOTAL DISTRIBUTION OPERATING EXP			19,929,193	6,064,153	25,993,346	13,558,346	4,125,623	17,683,969	6,370,847	1,938,530	8,309,377
99	403X50	Depreciation Expense--Distribution Plant	27,786,228	0	27,786,228	17,652,564	0	17,652,564	10,133,664	0	10,133,664
E-OTX		Taxes Other Than FIT--Distribution	38,989,042	0	38,989,042	33,956,382	0	33,956,382	5,032,660	0	5,032,660
TOTAL DISTRIBUTION EXPENSES			86,704,463	6,064,153	92,768,616	65,167,292	4,125,623	69,292,915	21,537,171	1,938,530	23,475,701
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	635,159	635,159	0	417,007	417,007	0	218,152	218,152
2	902000	Meter Reading Expenses	2,600,622	124,992	2,725,614	2,237,621	82,062	2,319,683	363,001	42,930	405,931
E-903	903XXX	Customer Records & Collection Expenses	1,802,909	6,250,222	8,053,131	1,224,994	4,094,774	5,319,768	577,915	2,155,448	2,733,363
2	904000	Uncollectible Accounts	0	2,683,626	2,683,626	0	1,761,908	1,761,908	0	921,718	921,718
2	905000	Misc Customer Accounts	0	174,822	174,822	0	114,778	114,778	0	60,044	60,044
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,403,531	9,868,821	14,272,352	3,462,615	6,470,529	9,933,144	940,916	3,398,292	4,339,208
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	27,615,101	600,119	28,215,220	19,701,087	394,002	20,095,089	7,914,014	206,117	8,120,131
2	909000	Advertising	65,105	421,257	486,362	48,749	276,572	325,321	16,356	144,685	161,041
2	910000	Misc Customer Service & Info Exp	0	198,674	198,674	0	130,437	130,437	0	68,237	68,237
TOTAL CUSTOMER SERVICE & INFO EXP			27,680,206	1,220,050	28,900,256	19,749,836	801,011	20,550,847	7,930,370	419,039	8,349,409

ELECTRIC OPERATING STATEMENT		Report ID:
For Twelve Months Ended August 31, 2010		E-OPS-12A
Average of Monthly Averages Basis		

\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	127,818	127,818	0	83,918	83,918	0	43,900	43,900
2	913000	Advertising	0	67,241	67,241	0	44,146	44,146	0	23,095	23,095
2	916000	Miscellaneous Sales Expenses	189,119	41,324	230,443	178,962	27,131	206,093	10,157	14,193	24,350
<b>TOTAL SALES EXPENSES</b>			<b>189,119</b>	<b>236,383</b>	<b>425,502</b>	<b>178,962</b>	<b>155,195</b>	<b>334,157</b>	<b>10,157</b>	<b>81,188</b>	<b>91,345</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	160,840	20,654,148	20,814,988	80,223	13,401,650	13,481,873	80,617	7,252,498	7,333,115
4	921000	Office Supplies & Expenses	1,203	3,897,710	3,898,913	1,203	2,529,068	2,530,271	0	1,368,642	1,368,642
4	922000	Admin Exp Transferred--Credit	0	-51,954	-51,954	0	-33,711	-33,711	0	-18,243	-18,243
4	923000	Outside Services Employed	16,514	12,487,967	12,504,481	16,514	8,102,942	8,119,456	0	4,385,025	4,385,025
4	924000	Property Insurance Premium	0	1,295,868	1,295,868	0	840,837	840,837	0	455,031	455,031
4	925XXX	Injuries and Damages	0	3,696,058	3,696,058	0	2,398,224	2,398,224	0	1,297,834	1,297,834
4	926XXX	Employee Pensions and Benefits	340,857	723,962	1,064,819	252,075	469,750	721,825	88,782	254,212	342,994
4	927000	Franchise Requirements	6,227	0	6,227	0	0	0	6,227	0	6,227
1	928000	Regulatory Commission Expenses	1,860,798	3,511,188	5,371,986	1,256,510	2,277,708	3,534,218	604,288	1,233,480	1,837,768
4	930000	Miscellaneous General Expenses	252,248	3,282,432	3,534,680	227,799	2,129,839	2,357,638	24,449	1,152,593	1,177,042
4	931000	Rents	67,938	515,718	583,656	55,392	334,629	390,021	12,546	181,089	193,635
4	935000	Maintenance of General Plant	642,267	6,893,130	7,535,397	181,574	4,472,676	4,654,250	460,693	2,420,454	2,881,147
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>3,348,892</b>	<b>56,906,227</b>	<b>60,255,119</b>	<b>2,071,290</b>	<b>36,923,612</b>	<b>38,994,902</b>	<b>1,277,602</b>	<b>19,982,615</b>	<b>21,260,217</b>
E-ADP		Depreciation Expense--General Plant	2,522,539	6,203,329	8,725,868	1,354,540	4,025,092	5,379,632	1,167,999	2,178,237	3,346,236
E-CAM		Amortization--Intangible Plant--Software	0	4,511,479	4,511,479	0	2,927,318	2,927,318	0	1,584,161	1,584,161
4		Amortization of Leasehold Imp (404X50)	0	7,438	7,438	0	4,826	4,826	0	2,612	2,612
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>5,871,431</b>	<b>67,628,473</b>	<b>73,499,904</b>	<b>3,425,830</b>	<b>43,880,848</b>	<b>47,306,678</b>	<b>2,445,601</b>	<b>23,747,625</b>	<b>26,193,226</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>153,479,695</b>	<b>687,784,090</b>	<b>841,263,785</b>	<b>103,558,203</b>	<b>446,447,647</b>	<b>550,005,850</b>	<b>49,921,492</b>	<b>241,336,443</b>	<b>291,257,935</b>
<b>NET OPERATING INCOME BEFORE FIT</b>					<b>174,887,431</b>						<b>71,226,827</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			14,673,939			7,986,165			6,687,774
E-FIT		DEFERRED FEDERAL INCOME TAX			33,057,200			19,370,408			13,686,792
E-FIT		AMORTIZED ITC - NOXON			-122,292			-79,331			-42,961
<b>ELECTRIC NET OPERATING INCOME</b>					<b>127,278,584</b>				<b>76,383,362</b>	<b>50,895,222</b>	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.033%	31.967%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Twelve Months Ended August 31, 2010 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	158,776,619	158,776,619	0	102,998,393	102,998,393	0	55,778,226	55,778,226
1	555312	Purchased Power -Lancaster	0	15,896,789	15,896,789	0	10,312,247	10,312,247	0	5,584,542	5,584,542
1	555313	Energy Deviationsr -Lancaster	0	605,892	605,892	0	393,042	393,042	0	212,850	212,850
99	555380	Idaho - WPI Amortization/Potlatch Purchases	18,925,488	0	18,925,488	0	0	0	18,925,488	0	18,925,488
1	555550	Non-Monetary Exchange Power	0	-89,468	-89,468	0	-58,038	-58,038	0	-31,430	-31,430
1	555700	Bookout Purchases	0	89,084,726	89,084,726	0	57,789,262	57,789,262	0	31,295,464	31,295,464
1	555710	Intercompany Purchased Power	0	642,261	642,261	0	416,635	416,635	0	225,626	225,626
TOTAL ACCOUNT 555			18,925,488	264,916,819	283,842,307	0	171,851,541	171,851,541	18,925,488	93,065,278	111,990,766

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Twelve Months Ended August 31, 2010 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	5,375,494	5,375,494	0	3,487,083	3,487,083	0	1,888,411	1,888,411
1	557010	Other Power Supply Expense - Financial	0	1,276,717	1,276,717	0	828,206	828,206	0	448,511	448,511
1	557150	Fuel - Economic Dispatch	0	82,127,491	82,127,491	0	53,276,103	53,276,103	0	28,851,388	28,851,388
1	557160	Power Supply Expense - Miscellaneous	0	348,995	348,995	0	226,393	226,393	0	122,602	122,602
99	557161	Unbilled Add-Ons	-1,710,913	0	-1,710,913	-1,736,700	0	-1,736,700	25,787	0	25,787
1	557170	Broker Fees - Power	0	237,307	237,307	0	153,941	153,941	0	83,366	83,366
99	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	2,811,410	0	2,811,410	2,811,410	0	2,811,410	0	0	0
99	557290	Washington ERM Amortization	16,631,744	0	16,631,744	16,631,744	0	16,631,744	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-7,475,174	0	-7,475,174	-7,475,174	0	-7,475,174	0	0	0
99	557380	Idaho PCA Deferred	-14,238,799	0	-14,238,799	0	0	0	-14,238,799	0	-14,238,799
99	557390	Idaho PCA Amortization	11,606,277	0	11,606,277	0	0	0	11,606,277	0	11,606,277
1	557610	Other Expenses - Exposure	0	28,000	28,000	0	18,164	18,164	0	9,836	9,836
1	557700	Turbine Gas Bookout Expense	0	2,793,005	2,793,005	0	1,811,822	1,811,822	0	981,183	981,183
TOTAL ACCOUNT 557			8,443,247	92,187,009	100,630,256	10,728,778	59,801,712	70,530,490	-2,285,531	32,385,297	30,099,766

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Twelve Months Ended August 31, 2010 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	1,802,909	5,870,627	7,673,536	1,224,994	3,854,301	5,079,295	577,915	2,016,326	2,594,241
12	903920	A/R Sold - Program Fees	0	376,692	376,692	0	238,634	238,634	0	138,058	138,058
12	903930	A/R Sold - Maturity Yield Fee	0	2,903	2,903	0	1,839	1,839	0	1,064	1,064
TOTAL ACCOUNT 903			1,802,909	6,250,222	8,053,131	1,224,994	4,094,774	5,319,768	577,915	2,155,448	2,733,363

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	12	Net Electric Plant	100.000%	63.350%	36.650%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended August 31, 2010 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	0	600,119	600,119	0	394,002	394,002	0	206,117	206,117
99	908600	DSM Tariff Rider Expense Offset	26,761,188	0	26,761,188	19,262,167	0	19,262,167	7,499,021	0	7,499,021
99	908610	Limited Income Tax Refund Program	278,427	0	278,427	278,427	0	278,427	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	178,905	0	178,905	160,493	0	160,493	18,412	0	18,412
99	908990	DSM Amortization	396,581	0	396,581	0	0	0	396,581	0	396,581
TOTAL ACCOUNT 908			27,615,101	600,119	28,215,220	19,701,087	394,002	20,095,089	7,914,014	206,117	8,120,131

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis		Report ID: E-FIT-12A			
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,016,151,216	653,666,454	362,484,762	
E-OPS	Operating & Maintenance Expense	717,519,672	461,008,574	256,511,098	
E-OPS	Book Depreciation & Amortization	71,628,771	46,525,862	25,102,909	
E-OTX	Taxes Other than FIT	52,115,342	42,471,414	9,643,928	
	Net Operating Income Before FIT	174,887,431	103,660,604	71,226,827	
E-INT	Less: Interest Expense	56,547,479	36,874,531	19,672,948	
E-SCM	Add: Schedule M Additions	86,997,183	57,347,948	29,649,235	
E-SCM	Less: Schedule M Deductions	161,102,502	99,818,497	61,284,005	
	Taxable Net Operating Income	44,234,633	24,315,524	19,919,109	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	15,482,121	8,510,433	6,971,688	
1	Production Tax Credit	(808,182)	(524,268)	(283,914)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	14,673,939	7,986,165	6,687,774	
E-DTE	Deferred FIT	33,057,200	19,370,408	13,686,792	
1	411400 Amortized Investment Tax Credit - Noxon	(122,292)	(79,331)	(42,961)	
	Total Net FIT/Deferred FIT	47,608,847	27,277,242	20,331,605	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended August 31, 2010 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	3,349,353	3,349,353	0	2,121,815	2,121,815	0	1,227,538	1,227,538
2	997002 Injuries and Damages	0	-199,756	-199,756	0	-131,148	-131,148	0	-68,608	-68,608
12	997003 Salvage	0	-2,225,952	-2,225,952	0	-1,410,141	-1,410,141	0	-815,811	-815,811
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	-186,706	-186,706	0	-121,146	-121,146	0	-65,560	-65,560
99	997007 Idaho PCA	-2,442,915	0	-2,442,915	0	0	0	-2,442,915	0	-2,442,915
99	997008 Idaho DSM Book Amortization	396,581	0	396,581	0	0	0	396,581	0	396,581
1	997009 Rathdrum Turbine Lease	0	-33,828	-33,828	0	-21,944	-21,944	0	-11,884	-11,884
1	997012 N.E. Tank Farm Diesel Spill	0	-3,555	-3,555	0	-2,306	-2,306	0	-1,249	-1,249
4	997015 Airplane Lease Payments	0	266,886	266,886	0	173,172	173,172	0	93,714	93,714
12	997016 Redemption Expense Amortization	0	586,705	586,705	0	371,678	371,678	0	215,027	215,027
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	5,365,864	0	5,365,864	3,412,960	0	3,412,960	1,952,904	0	1,952,904
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	258,140	0	258,140	57,690	0	57,690	200,450	0	200,450
4	997020 FAS87 Current Pension Accrual	0	239,399	239,399	0	155,336	155,336	0	84,063	84,063
99	997021 Wartsilla Generators Amortization	667,788	0	667,788	368,160	0	368,160	299,628	0	299,628
99	997024 Kettle Falls Disallowance	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	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	1,561,525	1,561,525	0	989,226	989,226	0	572,299	572,299
99	997033 BPA Residential Exchange	-4,448,034	0	-4,448,034	-2,952,620	0	-2,952,620	-1,495,414	0	-1,495,414
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
4	997052 Noxon Spill	0	-192,123	-192,123	0	-124,661	-124,661	0	-67,462	-67,462
2	997066 Miscellaneous Schedule M Additions	0	3,016,732	3,016,732	0	1,980,605	1,980,605	0	1,036,127	1,036,127
99	997064 Chicago Climate Exchange	-420,983	0	-420,983	0	0	0	-420,983	0	-420,983
99	997065 Amortization - Unbilled Revenue Add-Ins	-1,608,552	0	-1,608,552	-1,639,718	0	-1,639,718	31,166	0	31,166
99	997070 Centralia	0	0	0	0	0	0	0	0	0
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX )	30,427,239	48,805,527	79,232,766	19,058,272	31,661,860	50,720,132	11,368,967	17,143,667	28,512,634
	TOTAL SCHEDULE M ADDITIONS	32,012,976	54,984,207	86,997,183	21,705,602	35,642,346	57,347,948	10,307,374	19,341,861	29,649,235

ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended August 31, 2010 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	1,421,036	1,421,036	0	921,826	921,826	0	499,210	499,210	
99	997043 Washington Deferred Power Costs	-19,448,719	0	-19,448,719	-19,448,719	0	-19,448,719	0	0	0	
1	997044 Non-Monetary Power Costs	0	89,468	89,468	0	58,038	58,038	0	31,430	31,430	
1	997045 Section 199 Manufacturing Deduction	0	4,200,000	4,200,000	0	2,724,540	2,724,540	0	1,475,460	1,475,460	
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)	-256,345	0	-256,345	0	0	0	-256,345	0	-256,345	
12	997048 AFUDC	0	0	0	0	0	0	0	0	0	
11	997049 Tax Depreciation	0	155,934,574	155,934,574	0	99,788,771	99,788,771	0	56,145,803	56,145,803	
99	997050 CS2 Levelized Return	-16,980	0	-16,980	0	0	0	-16,980	0	-16,980	
99	997051 Wind Generation AFUDC - ID	101,830	0	101,830	0	0	0	101,830	0	101,830	
4	997053 Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	112,615	0	112,615	113,905	0	113,905	-1,290	0	-1,290	
99	997058 Colstrip Settlement	-738,101	0	-738,101	0	0	0	-738,101	0	-738,101	
99	997059 Spokane River Relicensing PME	731,684	0	731,684	462,221	0	462,221	269,463	0	269,463	
1	997061 CDA Lake Fund Settlement - AN	0	-166,667	-166,667	0	-108,117	-108,117	0	-58,550	-58,550	
99	997061 CDA Lake Fund Settlement	-234,849	0	-234,849	19,958	0	19,958	-254,807	0	-254,807	
4	997062 Gain on Sale of Office Bldg	0	196,092	196,092	0	127,236	127,236	0	68,856	68,856	
1	997063 CDA Lake Settlement - AN	0	9,241,122	9,241,122	0	5,994,716	5,994,716	0	3,246,406	3,246,406	
99	997063 CDA Lake Settlement	448,941	0	448,941	372,893	0	372,893	76,048	0	76,048	
1	997067 CDA IPA Fund	0	1,966,806	1,966,806	0	1,275,867	1,275,867	0	690,939	690,939	
1	997068 Noxon	0	28,025	28,025	0	18,180	18,180	0	9,845	9,845	
1	997069 Lancaster Deferral	7,475,174	0	7,475,174	7,475,174	0	7,475,174	0	0	0	
TOTAL SCHEDULE M DEDUCTIONS		-11,807,954	172,910,456	161,102,502	-10,982,560	110,801,057	99,818,497	-825,394	62,109,399	61,284,005	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.033%	31.967%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.161%	38.839%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.994%	36.006%
E-ALL	12	Net Electric Plant	100.000%	63.350%	36.650%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended August 31, 2010 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	38,555,045	24,572,672	13,982,373
99	410100	Deferred Federal Income Tax Expense - Washington	-2,891,664	-2,891,664	0
99	410100	Deferred Federal Income Tax Expense - Idaho	870,127	0	870,127
		Sub-Total	36,533,508	21,681,008	14,852,500
14	411100	Deferred Federal Income Tax Expense - Allocated	-1,450,125	-924,223	-525,902
99	411100	Deferred Federal Income Tax Expense - Washington	-1,386,377	-1,386,377	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-639,806	0	-639,806
		Sub-Total	-3,476,308	-2,310,600	-1,165,708
		Total Deferred Federal Income Tax Expense	33,057,200	19,370,408	13,686,792
E-ALL	14	Net Allocated Schedule M	100.000%	63.734%	36.266%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended August 31, 2010 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		6.570%	6.600%
	Total Weighted Cost		3.515%	3.300%
E-APL	Net Rate Base	1,645,212,002	1,049,062,048	596,149,954
	Interest Deduction for FIT Calculation	56,547,479	36,874,531	19,672,948
1	From last WA GRC (UE-090134)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			



TAXES OTHER THAN FEDERAL INCOME TAX For Twelve Months Ended August 31, 2010 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	22,788	22,788	0	14,783	14,783	0	8,005	8,005
1	408140	State Kwh Generation Tax	0	1,330,285	1,330,285	0	862,956	862,956	0	467,329	467,329
1	408150	R&P Property Tax--Production	0	8,980,869	8,980,869	0	5,825,890	5,825,890	0	3,154,979	3,154,979
1	408180	R&P Property Tax--Transmission	0	2,667,724	2,667,724	0	1,730,553	1,730,553	0	937,171	937,171
1	409100	State Income Tax--Montana & Oregon	0	124,634	124,634	0	80,850	80,850	0	43,784	43,784
TOTAL PRODUCTION & TRANSMISSION			0	13,126,300	13,126,300	0	8,515,032	8,515,032	0	4,611,268	4,611,268
DISTRIBUTION											
99	408110	State Excise Tax	16,755,952	0	16,755,952	16,755,952	0	16,755,952	0	0	0
99	408120	Municipal Occupation & License Tax	17,863,604	0	17,863,604	14,903,148	0	14,903,148	2,960,456	0	2,960,456
99	408160	Miscellaneous State or Local Tax--WA & ID	5,162	0	5,162	0	0	0	5,162	0	5,162
99	408170	R&P Property Tax--Distribution	4,004,985	0	4,004,985	2,297,282	0	2,297,282	1,707,703	0	1,707,703
99	409100	State Income Tax--Idaho	359,339	0	359,339	0	0	0	359,339	0	359,339
TOTAL DISTRIBUTION			38,989,042	0	38,989,042	33,956,382	0	33,956,382	5,032,660	0	5,032,660
TOTAL TAXES OTHER THAN FIT			38,989,042	13,126,300	52,115,342	33,956,382	8,515,032	42,471,414	5,032,660	4,611,268	9,643,928

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ELECTRIC UTILITY PLANT For Twelve Months Ended August 31, 2010 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	302000	Franchises & Consents	415,976	44,055,094	44,471,070	415,976	28,578,539	28,994,515	0	15,476,555	15,476,555
1	182324/81	CDA Settlement	0	43,212,979	43,212,979	0	28,032,259	28,032,259	0	15,180,720	15,180,720
1	303000	Misc Intangible Plant	153,179	2,179,791	2,332,970	153,179	1,414,030	1,567,209	0	765,761	765,761
4	C-IPL	Misc Intangible Plt- (303000)	0	153,199	153,199	0	99,405	99,405	0	53,794	53,794
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	18,140,509	18,140,509	0	11,770,651	11,770,651	0	6,369,858	6,369,858
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,357,781	7,357,781	0	4,774,170	4,774,170	0	2,583,611	2,583,611
TOTAL INTANGIBLE PLANT			569,155	115,099,353	115,668,508	569,155	74,669,054	75,238,209	0	40,430,299	40,430,299
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,811	2,230,811	0	1,447,127	1,447,127	0	783,684	783,684
1	311XXX	Structures & Improvements	0	124,915,295	124,915,295	0	81,032,552	81,032,552	0	43,882,743	43,882,743
1	312000	Boiler Plant	0	166,823,057	166,823,057	0	108,218,117	108,218,117	0	58,604,940	58,604,940
1	314000	Turbogenerator Units	0	48,482,704	48,482,704	0	31,450,730	31,450,730	0	17,031,974	17,031,974
1	315000	Accessory Electric Equipment	0	26,931,128	26,931,128	0	17,470,223	17,470,223	0	9,460,905	9,460,905
1	316000	Miscellaneous Power Plant Equipment	0	15,655,951	15,655,951	0	10,156,015	10,156,015	0	5,499,936	5,499,936
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	385,038,946	385,038,946	0	249,774,764	249,774,764	0	135,264,182	135,264,182
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,327,594	56,327,594	0	36,539,710	36,539,710	0	19,787,884	19,787,884
1	331XXX	Structures & Improvements	0	40,577,674	40,577,674	0	26,322,737	26,322,737	0	14,254,937	14,254,937
1	332XXX	Reservoirs, Dams, & Waterways	0	117,906,773	117,906,773	0	76,486,124	76,486,124	0	41,420,649	41,420,649
1	333000	Waterwheels, Turbines, & Generators	0	142,831,706	142,831,706	0	92,654,928	92,654,928	0	50,176,778	50,176,778
1	334000	Accessory Electric Equipment	0	33,245,431	33,245,431	0	21,566,311	21,566,311	0	11,679,120	11,679,120
1	335XXX	Miscellaneous Power Plant Equipment	0	7,312,864	7,312,864	0	4,743,855	4,743,855	0	2,569,009	2,569,009
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,297,117	1,297,117	0	702,446	702,446
TOTAL HYDRAULIC PRODUCTION PLANT			0	400,201,605	400,201,605	0	259,610,782	259,610,782	0	140,590,823	140,590,823
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	569,270	569,270	0	308,285	308,285
1	341000	Structures & Improvements	0	15,735,569	15,735,569	0	10,207,664	10,207,664	0	5,527,905	5,527,905
1	342000	Fuel Holders, Producers, & Accessories	0	21,121,303	21,121,303	0	13,701,389	13,701,389	0	7,419,914	7,419,914
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,191,467	14,191,467	0	7,685,313	7,685,313
1	344000	Generators	0	198,717,342	198,717,342	0	128,907,940	128,907,940	0	69,809,402	69,809,402
1	345000	Accessory Electric Equipment	0	16,333,389	16,333,389	0	10,595,469	10,595,469	0	5,737,920	5,737,920
1	346000	Miscellaneous Power Plant Equipment	0	1,477,423	1,477,423	0	958,404	958,404	0	519,019	519,019
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	276,139,361	276,139,361	0	179,131,603	179,131,603	0	97,007,758	97,007,758
TOTAL PRODUCTION PLANT			0	1,061,379,912	1,061,379,912	0	688,517,149	688,517,149	0	372,862,763	372,862,763

ELECTRIC UTILITY PLANT For Twelve Months Ended August 31, 2010 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	16,130,268	16,130,268	0	10,463,705	10,463,705	0	5,666,563	5,666,563
1	352XXX	Structures & Improvements	0	16,090,598	16,090,598	0	10,437,971	10,437,971	0	5,652,627	5,652,627
1	353000	Station Equipment	0	179,346,934	179,346,934	0	116,342,356	116,342,356	0	63,004,578	63,004,578
1	354000	Towers & Fixtures	0	17,114,088	17,114,088	0	11,101,909	11,101,909	0	6,012,179	6,012,179
1	355000	Poles & Fixtures	0	131,693,535	131,693,535	0	85,429,596	85,429,596	0	46,263,939	46,263,939
1	356000	Overhead Conductors & Devices	0	106,083,713	106,083,713	0	68,816,505	68,816,505	0	37,267,208	37,267,208
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,690,180	1,690,180	0	915,308	915,308
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,511,518	1,511,518	0	818,554	818,554
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,214,526	1,214,526	0	657,720	657,720
		TOTAL TRANSMISSION PLANT	0	473,266,942	473,266,942	0	307,008,266	307,008,266	0	166,258,676	166,258,676
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,279,887	0	4,279,887	3,315,858	0	3,315,858	964,029	0	964,029
99	360400	Land Easements	57,675	0	57,675	57,675	0	57,675	0	0	0
99	361000	Structures & Improvements	13,908,207	0	13,908,207	9,564,540	0	9,564,540	4,343,667	0	4,343,667
99	362000	Station Equipment	93,222,845	0	93,222,845	59,722,646	0	59,722,646	33,500,199	0	33,500,199
99	364000	Poles, Towers, & Fixtures	216,139,656	0	216,139,656	131,001,244	0	131,001,244	85,138,412	0	85,138,412
99	365000	Overhead Conductors & Devices	140,413,655	0	140,413,655	83,435,829	0	83,435,829	56,977,826	0	56,977,826
99	366000	Underground Conduit	75,223,043	0	75,223,043	46,481,491	0	46,481,491	28,741,552	0	28,741,552
99	367000	Underground Conductors & Devices	123,820,757	0	123,820,757	79,214,957	0	79,214,957	44,605,800	0	44,605,800
99	368000	Line Transformers	170,926,763	0	170,926,763	111,160,786	0	111,160,786	59,765,977	0	59,765,977
99	369XXX	Services	115,822,240	0	115,822,240	71,767,631	0	71,767,631	44,054,609	0	44,054,609
99	370000	Meters	45,123,978	0	45,123,978	16,414,148	0	16,414,148	28,709,830	0	28,709,830
99	373XXX	Street Light & Signal Systems	29,543,979	0	29,543,979	16,582,755	0	16,582,755	12,961,224	0	12,961,224
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,028,482,685	0	1,028,482,685	628,719,560	0	628,719,560	399,763,125	0	399,763,125
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	818,677	2,991,549	3,810,226	371,603	1,941,096	2,312,699	447,074	1,050,453	1,497,527
4	390XXX	Structures & Improvements	6,651,665	32,855,029	39,506,694	1,804,394	21,318,314	23,122,708	4,847,271	11,536,715	16,383,986
4	391XXX	Office Furniture & Equipment	0	25,860,651	25,860,651	0	16,779,942	16,779,942	0	9,080,709	9,080,709
4	392XXX	Transportation Equipment	9,284,272	5,786,003	15,070,275	6,487,912	3,754,306	10,242,218	2,796,360	2,031,697	4,828,057
4	393000	Stores Equipment	307,511	1,078,725	1,386,236	125,476	699,942	825,418	182,035	378,783	560,818
4	394000	Tools, Shop & Garage Equipment	1,756,757	4,307,095	6,063,852	1,317,823	2,794,702	4,112,525	438,934	1,512,393	1,951,327
4	395000	Laboratory Equipment	376,151	1,570,336	1,946,487	229,822	1,018,928	1,248,750	146,329	551,408	697,737
4	396XXX	Power Operated Equipment	20,405,661	7,970,611	28,376,272	13,209,212	5,171,811	18,381,023	7,196,449	2,798,800	9,995,249
4	397XXX	Communications Equipment	11,321,694	43,269,132	54,590,826	5,932,630	28,075,609	34,008,239	5,389,064	15,193,523	20,582,587
4	398000	Miscellaneous Equipment	6,270	359,075	365,345	1,704	232,989	234,693	4,566	126,086	130,652
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	50,928,658	126,048,206	176,976,864	29,480,576	81,787,639	111,268,215	21,448,082	44,260,567	65,708,649
		TOTAL PLANT IN SERVICE	1,079,980,498	1,775,794,413	2,855,774,911	658,769,291	1,151,982,108	1,810,751,399	421,211,207	623,812,305	1,045,023,512
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,079,980,498	1,775,794,413	2,855,774,911	658,769,291	1,151,982,108	1,810,751,399	421,211,207	623,812,305	1,045,023,512

ELECTRIC UTILITY PLANT For Twelve Months Ended August 31, 2010 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	254,570,855	254,570,855	0	165,140,114	165,140,114	0	89,430,741	89,430,741
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-190,834	-190,834	0	-123,794	-123,794	0	-67,040	-67,040
1	108000	Hydro Production Plant	0	99,170,299	99,170,299	0	64,331,773	64,331,773	0	34,838,526	34,838,526
1	108X03	Other Production Plant	0	56,285,159	56,285,159	0	36,512,183	36,512,183	0	19,772,976	19,772,976
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-45,234	-45,234	0	-29,343	-29,343	0	-15,891	-15,891
1	108X04	Transmission Plant	0	160,333,017	160,333,017	0	104,008,028	104,008,028	0	56,324,989	56,324,989
E-ADP	108X05	Distribution Plant	311,001,013	0	311,001,013	189,903,439	0	189,903,439	121,097,574	0	121,097,574
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-87,795	0	-87,795	-53,609	0	-53,609	-34,186	0	-34,186
E-ADP	108X06	General Plant - Non-Transportation	15,659,816	44,983,083	60,642,899	8,676,786	29,187,723	37,864,509	6,983,030	15,795,360	22,778,390
E-ADP	108X07	General Plant - Transportation	3,917,503	2,441,460	6,358,963	2,737,597	1,584,166	4,321,763	1,179,906	857,294	2,037,200
TOTAL ACCUMULATED DEPRECIATION			330,490,537	617,547,805	948,038,342	201,264,213	400,610,850	601,875,063	129,226,324	216,936,955	346,163,279
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	23,647	4,461,903	4,485,550	23,647	2,894,436	2,918,083	0	1,567,467	1,567,467
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	280	110,958	0	152	152
4	111X06	Leasehold Improvements (From Report C-AAM)	0	85,217	85,217	0	55,294	55,294	0	29,923	29,923
E-CAM	111X08	Intangible Plant-Computer Software	0	13,030,282	13,030,282	0	8,454,829	8,454,829	0	4,575,453	4,575,453
TOTAL ACCUMULATED AMORTIZATION			134,325	17,577,834	17,712,159	134,325	11,404,839	11,539,164	0	6,172,995	6,172,995
NET ELECTRIC UTILITY PLANT			749,355,636	1,140,668,774	1,890,024,410	457,370,753	739,966,419	1,197,337,172	291,984,883	400,702,355	692,687,238

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
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 August 31, 2010 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	749,356,959	1,140,671,930	1,890,028,889	457,371,561	739,968,467	1,197,340,028	291,985,398	400,703,463	692,688,861
	ADJUSTMENTS:									
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)	2,590,518	0	2,590,518	1,641,918	0	1,641,918	948,600	0	948,600
4	Deferred Gain on Sale of General Office (190850)	0	125,838	125,838	0	81,651	81,651	0	44,187	44,187
12	Deferred F.I.T. - Plant In Service (282900)	0	-245,768,834	-245,768,834	0	-155,694,556	-155,694,556	0	-90,074,278	-90,074,278
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-11,304,018	-11,304,018	0	-7,334,725	-7,334,725	0	-3,969,293	-3,969,293
99	ADFIT - Boulder Park Idaho Write Off (190040)	622,060	0	622,060	0	0	0	622,060	0	622,060
99	Spokane River Relicensing (283322)	-254,161	0	-254,161	-233,631	0	-233,631	-20,530	0	-20,530
99	Spokane River PM&Es (283323)	-145,637	0	-145,637	-109,856	0	-109,856	-35,781	0	-35,781
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,408,859	-3,408,859	0	-2,211,327	-2,211,327	0	-1,197,532	-1,197,532
99	ADFIT - Lake CDA CDR Fund (283324)	-36,311	0	-36,311	-36,311	0	-36,311	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,449,338	0	-2,449,338	-1,618,262	0	-1,618,262	-831,076	0	-831,076
1	CDA Lake Settlement (283382)	0	-12,117,254	-12,117,254	0	-7,860,463	-7,860,463	0	-4,256,791	-4,256,791
99	CDA Lake Settlement (283382)	-588,916	0	-588,916	-487,547	0	-487,547	-101,369	0	-101,369
12	Electric portion of Bond Redemptions (283850)	0	-2,694,950	-2,694,950	0	-1,707,251	-1,707,251	0	-987,699	-987,699
1	Colstrip PCB (283200)	0	-563,204	-563,204	0	-365,350	-365,350	0	-197,854	-197,854
	TOTAL ACCUM DEFERRED INCOME TAX	-261,785	-275,731,281	-275,993,066	-843,689	-175,092,021	-175,935,710	581,904	-100,639,260	-100,057,356
	OTHER ADJUSTMENTS:									
99	Kettle Falls Disallowed Plant (101003)	-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)	5,647,030	0	5,647,030	4,053,223	0	4,053,223	1,593,807	0	1,593,807
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)	822,686	0	822,686	0	0	0	822,686	0	822,686
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	183,443	0	183,443	0	0	0	183,443	0	183,443
99	Invest in Exchange Power (124900, 124930)	23,274,900	0	23,274,900	23,274,900	0	23,274,900	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)	-2,294,586	0	-2,294,586	-735,375	0	-735,375	-1,559,211	0	-1,559,211
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,698,417	0	-1,698,417	1,698,417	0	1,698,417
99	Spokane River Relicensing (182322)	726,212	0	726,212	667,547	0	667,547	58,665	0	58,665
99	Spokane River PM&Es (182323)	450,594	0	450,594	345,501	0	345,501	105,093	0	105,093
99	CDA CDR Fund (182324)	103,747	0	103,747	103,747	0	103,747	0	0	0
99	CDA Lake Settlement (182382)	1,392,992	0	1,392,992	1,392,992	0	1,392,992	0	0	0
99	CDA Lake Settlement (186382)	289,626	0	289,626	0	0	0	289,626	0	289,626
99	Montana Riverbed Settlement (186360)	6,998,107	0	6,998,107	4,623,604	0	4,623,604	2,374,503	0	2,374,503
99	Nez Perce Settlement - Idaho (186800)	320,346	0	320,346	0	0	0	320,346	0	320,346
4	Gain on Sale of General Office Bldg (253850)	0	-359,502	-359,502	0	-233,266	-233,266	0	-126,236	-126,236
	TOTAL OTHER ADJUSTMENTS	31,535,681	-359,502	31,176,179	27,890,996	-233,266	27,657,730	3,644,685	-126,236	3,518,449
	NET RATE BASE:	780,630,855	864,581,147	1,645,212,002	484,418,868	564,643,180	1,049,062,048	296,211,987	299,937,967	596,149,954

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	12	Net Electric Plant	100.000%	63.350%	36.650%
E-ALL	13	Net Electric General Plant	100.000%	62.816%	37.184%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended August 31, 2010 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
7	404X30	Communication Equipment	Utility 7	0	0	0
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	4,840,114	3,494,224	940,773
8			Utility 8	79,847	0	55,799
9			Utility 9	9,703	7,660	2,043
		TOTAL		4,929,664	3,501,884	998,615
7	404X32	PC Software	Utility 7	1,031,464	744,645	200,486
8			Utility 8	85,773	0	59,940
9			Utility 9	0	0	0
		TOTAL		1,117,237	744,645	260,426
7	404X50	Leasehold Improvements	Utility 7	10,303	7,438	2,003
		TOTAL		10,303	7,438	2,003
		TOTAL		6,057,204	4,253,967	1,261,044

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended August 31, 2010 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	6,713,654	4,846,788	1,304,933	561,933
8	Utility 8	137,265	0	95,924	41,341
9	Utility 9	710,996	561,296	149,700	0
9	Utility 9 - Washington	106,798	84,312	22,486	0
9	Utility 9 - Idaho	412,978	326,025	86,953	0
	Total	<u>8,081,691</u>	<u>5,818,421</u>	<u>1,659,996</u>	<u>603,274</u>
7	403X70 Utility 7	2,806	2,026	545	235
9	Utility 9	14,364	11,340	3,024	0
	Total	<u>17,170</u>	<u>13,366</u>	<u>3,569</u>	<u>235</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

COMMON GENERAL PLANT For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis		Report ID: C-GPL-12A		***** 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	474,510	0	0	0	0	0	0	0	0	474,510	0	474,510
7		Utility 7	3,822,597	0	0	2,759,647	2,759,647	0	0	742,998	742,998	0	319,951	319,951
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
9		Utility 9 - Allocated	264,903	0	0	209,128	209,128	0	0	55,775	55,775	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,071,791</b>	<b>371,603</b>	<b>447,074</b>	<b>2,991,549</b>	<b>3,810,226</b>	<b>576,272</b>	<b>92,058</b>	<b>798,773</b>	<b>1,467,103</b>	<b>474,510</b>	<b>319,951</b>	<b>794,461</b>
	390XXX	Structures & Improvements												
99		Utility 0	3,166,908	492,592	1,351,493	1,322,823	3,166,908	0	0	0	0	0	0	0
99		Utility 1	938,493	0	0	0	0	938,493	0	0	938,493	0	0	0
99		Utility 2	3,398,605	0	0	0	0	0	0	0	0	3,398,605	0	3,398,605
7		Utility 7	38,795,211	0	0	28,007,427	28,007,427	0	0	7,540,625	7,540,625	0	3,247,159	3,247,159
9		Utility 9 - Wa	1,661,666	1,311,802	0	0	1,311,802	349,864	0	0	349,864	0	0	0
9		Utility 9 - Idaho	4,428,118	0	3,495,778	0	3,495,778	0	932,340	0	932,340	0	0	0
9		Utility 9 - Allocated	4,464,854	0	0	3,524,779	3,524,779	0	0	940,075	940,075	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>56,853,855</b>	<b>1,804,394</b>	<b>4,847,271</b>	<b>32,855,029</b>	<b>39,506,694</b>	<b>1,288,357</b>	<b>932,340</b>	<b>8,480,700</b>	<b>10,701,397</b>	<b>3,398,605</b>	<b>3,247,159</b>	<b>6,645,764</b>
	391XXX	Office Furniture & Equipment, Computer Hardware												
99		Utility 0	1,223,507	0	0	1,223,507	1,223,507	0	0	0	0	0	0	0
7		Utility 7	34,126,777	0	0	24,637,144	24,637,144	0	0	6,633,222	6,633,222	0	2,856,411	2,856,411
8		Utility 8	385,701	0	0	0	0	0	0	269,536	269,536	0	116,165	116,165
		<b>TOTAL ACCOUNT</b>	<b>35,735,985</b>	<b>0</b>	<b>0</b>	<b>25,860,651</b>	<b>25,860,651</b>	<b>0</b>	<b>0</b>	<b>6,902,758</b>	<b>6,902,758</b>	<b>0</b>	<b>2,972,576</b>	<b>2,972,576</b>
	392XXX	Transportation Equipment												
99		Utility 0	12,715,273	5,618,252	2,283,859	4,813,162	12,715,273	0	0	0	0	0	0	0
99		Utility 1	4,723,258	0	0	0	0	2,904,444	998,957	819,857	4,723,258	0	0	0
99		Utility 2	2,026,195	0	0	0	0	0	0	0	0	2,026,195	0	2,026,195
7		Utility 7	385,607	0	0	278,381	278,381	0	0	74,950	74,950	0	32,275	32,275
9		Utility 9 - Wa	1,101,602	869,660	0	0	869,660	231,942	0	0	231,942	0	0	0
9		Utility 9 - Idaho	649,188	0	512,501	0	512,501	0	136,687	0	136,687	0	0	0
9		Utility 9 - Allocated	879,676	0	0	694,460	694,460	0	0	185,216	185,216	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>22,480,799</b>	<b>6,487,912</b>	<b>2,796,360</b>	<b>5,786,003</b>	<b>15,070,275</b>	<b>3,136,386</b>	<b>1,135,644</b>	<b>1,080,023</b>	<b>5,352,053</b>	<b>2,026,195</b>	<b>32,275</b>	<b>2,058,470</b>



COMMON GENERAL PLANT For Twelve Months Ended August 31, 2010 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
99	393000	Stores Equipment												
99		Utility 0	371,997	10,739	14,745	346,513	371,997	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	145,338	114,737	0	0	114,737	30,601	0	0	30,601	0	0	0
9		Utility 9 - Idaho	211,907	0	167,290	0	167,290	0	44,617	0	44,617	0	0	0
9		Utility 9 - Allocated	927,496	0	0	732,212	732,212	0	0	195,284	195,284	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,798,236</b>	<b>125,476</b>	<b>182,035</b>	<b>1,078,725</b>	<b>1,386,236</b>	<b>114,872</b>	<b>44,617</b>	<b>195,284</b>	<b>354,773</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
99	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,445,668	1,283,339	431,426	1,730,903	3,445,668	0	0	0	0	0	0	0
99		Utility 1	1,868,259	0	0	0	0	989,646	454,045	424,568	1,868,259	0	0	0
99		Utility 2	959,390	0	0	0	0	0	0	0	0	959,390	0	959,390
7		Utility 7	3,233,569	0	0	2,334,410	2,334,410	0	0	628,509	628,509	0	270,650	270,650
8		Utility 8	1,008,860	0	0	0	0	0	0	705,012	705,012	0	303,848	303,848
9		Utility 9 - Wa	43,681	34,484	0	0	34,484	9,197	0	0	9,197	0	0	0
9		Utility 9 - Idaho	9,510	0	7,508	0	7,508	0	2,002	0	2,002	0	0	0
9		Utility 9 - Allocated	306,267	0	0	241,782	241,782	0	0	64,485	64,485	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>10,875,204</b>	<b>1,317,823</b>	<b>438,934</b>	<b>4,307,095</b>	<b>6,063,852</b>	<b>998,843</b>	<b>456,047</b>	<b>1,822,574</b>	<b>3,277,464</b>	<b>959,390</b>	<b>574,498</b>	<b>1,533,888</b>
99	395000	Laboratory Equipment												
99		Utility 0	1,445,551	214,701	141,502	1,089,348	1,445,551	0	0	0	0	0	0	0
99		Utility 1	314,178	0	0	0	0	102,242	33,344	178,592	314,178	0	0	0
99		Utility 2	271,631	0	0	0	0	0	0	0	0	271,631	0	271,631
7		Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
8		Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
9		Utility 9 - Wa	19,154	15,121	0	0	15,121	4,033	0	0	4,033	0	0	0
9		Utility 9 - Idaho	6,114	0	4,827	0	4,827	0	1,287	0	1,287	0	0	0
9		Utility 9 - Allocated	284,026	0	0	224,224	224,224	0	0	59,802	59,802	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,704,837</b>	<b>229,822</b>	<b>146,329</b>	<b>1,570,336</b>	<b>1,946,487</b>	<b>106,275</b>	<b>34,631</b>	<b>313,478</b>	<b>454,384</b>	<b>271,631</b>	<b>32,335</b>	<b>303,966</b>
99	396XXX	Power Operated Equipment												
99		Utility 0	26,525,078	12,644,669	6,790,230	7,090,179	26,525,078	0	0	0	0	0	0	0
99		Utility 1	3,691,392	0	0	0	0	2,582,893	768,388	340,111	3,691,392	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	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9		Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9		Utility 9 - Idaho	514,560	0	406,219	0	406,219	0	108,341	0	108,341	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>32,652,606</b>	<b>13,209,212</b>	<b>7,196,449</b>	<b>7,970,611</b>	<b>28,376,272</b>	<b>2,733,459</b>	<b>876,729</b>	<b>575,939</b>	<b>4,186,127</b>	<b>43,834</b>	<b>46,373</b>	<b>90,207</b>

COMMON GENERAL PLANT For Twelve Months Ended August 31, 2010 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	39,244,909	5,569,477	2,178,331	31,497,101	39,244,909	0	0	0	0	0	0	0
99		Utility 1	690,527	0	0	0	0	401,778	288,749	0	690,527	0	0	0
99		Utility 2	524,555	0	0	0	0	0	0	0	0	524,555	0	524,555
7		Utility 7	8,299,746	0	0	5,991,836	5,991,836	0	0	1,613,222	1,613,222	0	694,689	694,689
8		Utility 8	926,175	0	0	0	0	0	0	647,230	647,230	0	278,945	278,945
9		Utility 9 - Wa	460,007	363,153	0	0	363,153	96,854	0	0	96,854	0	0	0
9		Utility 9 - Idaho	4,067,050	0	3,210,733	0	3,210,733	0	856,317	0	856,317	0	0	0
9		Utility 9 - Allocated	7,321,800	0	0	5,780,195	5,780,195	0	0	1,541,605	1,541,605	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>61,534,769</b>	<b>5,932,630</b>	<b>5,389,064</b>	<b>43,269,132</b>	<b>54,590,826</b>	<b>498,632</b>	<b>1,145,066</b>	<b>3,802,057</b>	<b>5,445,755</b>	<b>524,555</b>	<b>973,634</b>	<b>1,498,189</b>
	398000	Miscellaneous Equipment												
99		Utility 0	8,373	0	2,299	6,074	8,373	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	480,746	0	0	347,065	347,065	0	0	93,443	93,443	0	40,238	40,238
9		Utility 9 - Wa	2,158	1,704	0	0	1,704	454	0	0	454	0	0	0
9		Utility 9 - Idaho	2,872	0	2,267	0	2,267	0	605	0	605	0	0	0
9		Utility 9 - Allocated	7,519	0	0	5,936	5,936	0	0	1,583	1,583	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>501,668</b>	<b>1,704</b>	<b>4,566</b>	<b>359,075</b>	<b>365,345</b>	<b>454</b>	<b>605</b>	<b>95,026</b>	<b>96,085</b>	<b>0</b>	<b>40,238</b>	<b>40,238</b>
		<b>TOTAL GENERAL PLANT</b>	<b>231,209,750</b>	<b>29,480,576</b>	<b>21,448,082</b>	<b>126,048,206</b>	<b>176,976,864</b>	<b>9,453,550</b>	<b>4,717,737</b>	<b>24,066,612</b>	<b>38,237,899</b>	<b>7,755,947</b>	<b>8,239,039</b>	<b>15,994,986</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended August 31, 2010 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	39,702,951	39,702,951	0	0
99	108X06	Utility 1 - Allocated	630,327	0	630,327	0
99	108X06	Utility 1 - Washington	2,515,262	0	2,515,262	0
99	108X06	Utility 1 - Idaho	855,263	0	855,263	0
99	108X06	Utility 2	2,297,951	0	0	2,297,951
7	108X06	Utility 7	12,692,134	9,162,832	2,466,970	1,062,332
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-348,043	-251,263	-67,649	-29,131
8	108X06	Utility 8	882,976	0	617,041	265,935
9	108X06	Utility 9	15,236,404	12,028,379	3,208,025	0
Total			74,465,225	60,642,899	10,225,239	3,597,087

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,775,053	5,775,053	0	0
99	108X07	Utility 1 - Allocated	195,409	0	195,409	0
99	108X07	Utility 1 - Washington	412,529	0	412,529	0
99	108X07	Utility 1 - Idaho	179,556	0	179,556	0
99	108X07	Utility 2	983,230	0	0	983,230
7	108X07	Utility 7	28,751	20,756	5,588	2,406
9	108X07	Utility 9	713,350	563,154	150,196	0
Total			8,287,878	6,358,963	943,278	985,636

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	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 August 31, 2010 Average of Monthly Averages Basis		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	1,028,482,685	0	1,028,482,685	628,719,560	0	628,719,560	399,763,125	0	399,763,125	
E-PLT	360200	Less Land and Land Rights	4,279,887	0	4,279,887	3,315,858	0	3,315,858	964,029	0	964,029	
		Depreciable Distribution Plant	1,024,202,798	0	1,024,202,798	625,403,702	0	625,403,702	398,799,096	0	398,799,096	
		Percentage		0.000%	100.000%	61.062%			38.938%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
108X05		Accumulated Depreciation		0	311,001,013	189,903,439		189,903,439	121,097,574		121,097,574	
108X05		Utility 0 Asset Recovery Obligation (Note 1)		0	-87,795	-53,609		-53,609	-34,186		-34,186	
JURISDICTIONAL ALLOCATION:												
99	108X05	Accumulated Depreciation	311,001,013	0	311,001,013	189,903,439	0	189,903,439	121,097,574	0	121,097,574	
99	108X05	Utility 0 Asset Recovery Obligation (Note 1)	-87,795	0	-87,795	-53,609	0	-53,609	-34,186	0	-34,186	
GENERAL PLANT - NON TRANSPORTATION												
E-PLT		General Plant In Service	50,928,658	126,048,206	176,976,864	29,480,576	81,787,639	111,268,215	21,448,082	44,260,567	65,708,649	
E-PLT	389XXX	Less: General Land and Land Rights	818,677	2,991,549	3,810,226	371,603	1,941,096	2,312,699	447,074	1,050,453	1,497,527	
E-PLT	392XXX	Less: General Transportation Plant	9,284,272	5,786,003	15,070,275	6,487,912	3,754,306	10,242,218	2,796,360	2,031,697	4,828,057	
		Depreciable Non Transport General Plant	40,825,709	117,270,654	158,096,363	22,621,061	76,092,237	98,713,298	18,204,648	41,178,417	59,383,065	
		Percentage		74.177%	100.000%	14.308%			11.515%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		44,983,083	60,642,899	8,676,786			6,983,030			
	403X60	Common Depreciation Expense (C-DEP)		4,011,554	5,408,084	773,789			622,741			
	403X60	Washington Depreciation Expense (C-DEP)			84,312	84,312			0			
	403X60	Idaho Depreciation Expense (C-DEP)			326,025	0			326,025			
	403X60	Depreciation Expense		2,137,534	2,780,997	452,215			191,248			
JURISDICTIONAL ALLOCATION:												
4	108X06	Accumulated Depreciation--Electric General Plant	15,659,816	44,983,083	60,642,899	8,676,786	29,187,723	37,864,509	6,983,030	15,795,360	22,778,390	
4	403X60	Depreciation Expense (C-DEP)	1,396,530	4,011,554	5,408,084	773,789	2,602,937	3,376,726	622,741	1,408,617	2,031,358	
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	410,337	0	410,337	84,312	0	84,312	326,025	0	326,025	
4	403X60	Depreciation Expense	643,463	2,137,534	2,780,997	452,215	1,386,960	1,839,175	191,248	750,574	941,822	
		Total Depreciation Expense	2,450,330	6,149,088	8,599,418	1,310,316	3,989,897	5,300,213	1,140,014	2,159,191	3,299,205	
GENERAL PLANT--TRANSPORTATION												
E-PLT	392XXX	Transportation General Plant	9,284,272	5,786,003	15,070,275	6,487,912	3,754,306	10,242,218	2,796,360	2,031,697	4,828,057	
		Percentage		38.394%	100.000%	43.051%			18.555%			
ALLOCATION BASED ON DEPRECIABLE PLANT												
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,441,460	6,358,963	2,737,597			1,179,906			
	403X70	Depreciation Expense (C-DEP)		5,132	13,366	5,754			2,480			
	403X70	Depreciation Expense		49,109	113,084	38,470			25,505			
JURISDICTIONAL ALLOCATION:												
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,917,503	2,441,460	6,358,963	2,737,597	1,584,166	4,321,763	1,179,906	857,294	2,037,200	
4	403X70	Depreciation Expense (C-DEP)	8,234	5,132	13,366	5,754	3,330	9,084	2,480	1,802	4,282	
4	403X70	Depreciation Expense	63,975	49,109	113,084	38,470	31,865	70,335	25,505	17,244	42,749	
		Total Depreciation Expense	72,209	54,241	126,450	44,224	35,195	79,419	27,985	19,046	47,031	
ALLOCATION RATIOS:												
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			64.886%			35.114%		
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%		

COMMON INTANGIBLE PLANT For Twelve Months Ended August 31, 2010 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 1	635,951	0	0	0	0	467,501	168,450	0	635,951	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	153,199	153,199	0	0	40,859	40,859	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>830,009</b>	<b>0</b>	<b>0</b>	<b>153,199</b>	<b>153,199</b>	<b>467,501</b>	<b>168,450</b>	<b>40,859</b>	<b>676,810</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	760,251	0	0	760,251	760,251	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	24,074,713	0	0	17,380,258	17,380,258	0	0	4,679,402	4,679,402	0	2,015,053	2,015,053
8		Utility 8	399,238	0	0	0	0	0	0	278,995	278,995	0	120,243	120,243
		<b>TOTAL ACCOUNT</b>	<b>25,280,642</b>	<b>0</b>	<b>0</b>	<b>18,140,509</b>	<b>18,140,509</b>	<b>0</b>	<b>0</b>	<b>4,958,397</b>	<b>4,958,397</b>	<b>46,440</b>	<b>2,135,296</b>	<b>2,181,736</b>
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	779,850	0	0	779,850	779,850	0	0	0	0	0	0	0
99		Utility 1	15,161	0	0	0	0	0	0	15,161	15,161	0	0	0
99		Utility 2	785	0	0	0	0	0	0	0	0	785	0	785
7		Utility 7	9,111,591	0	0	6,577,931	6,577,931	0	0	1,771,020	1,771,020	0	762,640	762,640
8		Utility 8	576,511	0	0	0	0	0	0	402,877	402,877	0	173,634	173,634
		<b>TOTAL ACCOUNT</b>	<b>10,483,898</b>	<b>0</b>	<b>0</b>	<b>7,357,781</b>	<b>7,357,781</b>	<b>0</b>	<b>0</b>	<b>2,189,058</b>	<b>2,189,058</b>	<b>785</b>	<b>936,274</b>	<b>937,059</b>
	<b>TOTAL</b>		<b>36,594,549</b>	<b>0</b>	<b>0</b>	<b>25,651,489</b>	<b>25,651,489</b>	<b>467,501</b>	<b>168,450</b>	<b>7,188,314</b>	<b>7,824,265</b>	<b>47,225</b>	<b>3,071,570</b>	<b>3,118,795</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended August 31, 2010 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 (111X30, 111X31, 111X32)				
99		Utility 0	867,680	867,680	0	0
99		Utility 1	6,688	0	6,688	0
99		Utility 2 - Oregon	25,205	0	0	25,205
7		Utility 7	16,824,795	12,146,324	3,270,235	1,408,235
8		Utility 8	533,476	0	372,804	160,672
9		Utility 9	20,619	16,278	4,341	0
		<b>Total</b>	<b>18,278,463</b>	<b>13,030,282</b>	<b>3,654,068</b>	<b>1,594,112</b>
		Accum Amort--Leasehold Improvements (111X50, 111X60)				
2		Utility 2 - Oregon	37,849	0	0	37,849
7		Utility 7	103,968	75,058	20,208	8,702
9		Utility 9	12,869	10,159	2,710	0
		<b>Total</b>	<b>154,686</b>	<b>85,217</b>	<b>22,918</b>	<b>46,551</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE For Twelve Months Ended August 31, 2010 Average of Monthly Averages Basis	Report ID: E-CAM-12A
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\*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Plant in Service									
E-PLT	303000	Misc Intangible Plant	0	153,199	153,199	0	99,405	99,405	0	53,794	53,794
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	18,140,509	18,140,509	0	11,770,651	11,770,651	0	6,369,858	6,369,858
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,357,781	7,357,781	0	4,774,170	4,774,170	0	2,583,611	2,583,611
		Total Intangible Plant - Software	0	25,651,489	25,651,489	0	16,644,226	16,644,226	0	9,007,263	9,007,263
		Percentage		100.000%	100.000%	0.000%			0.000%		
		ALLOCATION BASED ON DEPRECIABLE PLANT:									
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		13,030,282	13,030,282	0			0		
	404	Amortization Expense (404X30, X31, X32)		4,511,479	4,511,479	0			0		
		JURISDICTIONAL ALLOCATION:									
4	111	Accumulated Amortization (111X30, X31, X32)	0	13,030,282	13,030,282	0	8,454,829	8,454,829	0	4,575,453	4,575,453
4	404	Amortization Expense (404X30, X31, X32)	0	4,511,479	4,511,479	0	2,927,318	2,927,318	0	1,584,161	1,584,161
		ALLOCATION RATIOS:									
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			64.886%			35.114%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended August 31, 2010 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	-13,821,848	-9,978,407	-2,686,553	-1,156,889
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,679,158	-1,325,611	-353,547	0
Total			<u>-15,501,006</u>	<u>-11,304,018</u>	<u>-3,040,100</u>	<u>-1,156,889</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%