

**Avista Corp.**  
1411 East Mission PO Box 3727  
Spokane, Washington 99220-3727  
Telephone 509-489-0500  
Toll Free 800-727-9170



November 15, 2010

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

2010 NOV 17 AM 8:19

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 September 30, 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,

A handwritten signature in cursive script that reads "Patty Olsness".

Patty Olsness  
Rates Coordinator  
Avista Utilities

enclosures  
po

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201009 , State Code : WA

Accounting Period:201009 State Code:WA

REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	210,180	173,887,421	13,582,736	209,611	1,854,398,705	148,605,588
18 THEFT OF SERVICE-ELECTRIC	0	0	1,701	0	0	11,465
21 FIRM COMMERCIAL	22,892	186,552,495	15,791,562	22,900	1,589,711,222	137,848,891
31 FIRM- INDUSTRIAL	351	73,787,186	4,189,078	350	626,205,352	35,523,399
39 FIRM-PUMPING-IRRIGATION ONLY	557	8,552,054	573,717	549	37,510,221	2,561,602
51 LIGHTING-PUBLIC STREET AND HIWAY	325	1,435,912	364,793	324	12,882,511	3,281,321
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	4	0	0	36
80 INTERDEPARTMENT REVENUE	46	779,517	62,468	47	7,472,733	599,100
83 MISC-SERVICE REVENUE SNP	0	0	29,521	0	0	247,839
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	30,710	0	0	273,808
86 MISC-OTHER ELECTRIC REVENUE	0	0	0	0	0	1,673
Total WA	234,351	444,994,585	34,626,289	233,782	4,128,180,744	328,954,721

ELECTRIC RATE OF RETURN For Month Ended September 30, 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	4,858,048	2,430,029	2,428,019
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,051	16,051
Adjusted Net Operating Income			4,858,048	2,413,978	2,444,070
E-APL		Electric Net Rate Base	1,671,077,065	1,066,226,384	604,850,681
RATE OF RETURN			0.291%	0.226%	0.404%

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-1A

Basis	Ref	Description	Production/Transmission Ratio	Report ID:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	12/31/2009		100.000%	64.870%	35.130%
2	Input	Number of Customers Percent	9/30/2010		357,035 100.000%	234,351 65.638%	122,684 34.362%
3	E-OPS	Direct Distribution Operating Expense Percent			1,930,203 100.000%	1,451,834 75.217%	478,369 24.783%
	Input	Jurisdictional 4-Factor Ratio	12/31/2009		20,593,051	12,739,286	7,853,765
		Direct O & M Accts 500 - 598			5,591,094	3,960,362	1,630,732
		Direct O & M Accts 901 - 935			26,184,145	16,699,648	9,484,497
		Total 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 Percentage			11,122,159 100.000%	7,865,389 70.718%	3,256,770 29.282%
		Number of Customers Percentage			356,620 100.000%	234,243 65.684%	122,377 34.316%
		Net Direct Plant Percentage			730,996,572 100.000%	433,958,741 59.365%	297,037,831 40.635%
4		Total Percentages Percent			400,000% 100.000%	259,545% 64.886%	140,455% 35.114%

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-1A

Basis	Ref	Description	System			Idaho
			Washington	Electric	Gas North	
Input			Total	Electric	Gas North	Oregon Gas
		Elec/Gas North/Oregon 4-Factor	51,081,946	45,988,228	3,116,832	1,976,886
		Direct O & M Accts 500 - 894	51,945,284	35,419,000	12,684,856	3,841,428
		Direct O & M Accts 901 - 935	3,516,695	2,172,122	1,344,573	XXXXXX
		Accts 901 - 905 Utility 9 Only	0			
		Adjustments	106,543,925	83,579,350	17,146,261	5,818,314
		Total	100.000%	78.446%	16.093%	5.461%
		Percentage				
		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%
		Average (CD AA)	100.000%	72.193%	19.437%	8.370%
7						
Input			Total	Electric	Gas North	Oregon Gas
		Gas North/Oregon 4-Factor	5,093,718	0	3,116,832	1,976,886
		Direct O & M Accts 500 - 894	16,526,284	0	12,684,856	3,841,428
		Direct O & M Accts 901 - 935	1,344,573	0	1,344,573	XXXXXX
		Direct O & M Accts 901 - 905 (Utility 9 only)	22,964,575	0	17,146,261	5,818,314
		Total	100.000%	0.000%	74.664%	25.336%
		Percentage				
		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%
		Average (GD AA)	100.000%	0.000%	69.882%	30.118%
8						

<p><b>ELECTRIC ALLOCATION PERCENTAGES</b>                  For Month Ended September 30, 2010                  Average of Monthly Averages Basis</p>		<p>Report ID:                  E-ALL-1A</p>
Basis	Ref	Description

		System			Idaho		
Input	Ref	Description	Total	Electric	Gas North	Oregon Gas	
		11/2010					
		Elec/Gas North 4-Factor	49,105,060	45,988,228	3,116,832	0	
		Direct O & M Accts 500 - 894	48,103,856	35,419,000	12,684,856	0	
		Direct O & M Accts 901 - 935	0	0	0	0	
		Adjustments	97,208,916	81,407,228	15,801,688	0	
		Total	100.000%	83.745%	16.255%	0.000%	
		Percentage					
		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%	
		Average (CD AN/ID/WA)	100.000%	78.945%	21.055%	0.000%	
9							
		Net Electric Distribution Plant	736,933,873	452,042,835	284,891,038		
		Percent	100.000%	61.341%	38.659%		
10							
		Book Deprec (0403.XX, 0404.11 & 0406.XXX)	6,694,535	4,289,925	2,404,610		
		Percent	100.000%	64.081%	35.919%		
11							
		Net Electric Plant	1,929,795,719	1,223,893,491	705,902,228		
		Percent	100.000%	63.421%	36.579%		
12							
		Net Electric General Plant	125,139,914	79,039,947	46,099,967		
		Percent	100.000%	63.161%	36.839%		
13							
		Net Allocated Schedule M	-2,955,704	-1,840,894	-1,114,810		
		Percent	100.000%	62.283%	37.717%		
14							

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Month Ended September 30, 2010		E-ALL-1A
Average of Monthly Averages Basis		
Basis	Ref	Description

System	Washington	Idaho
99	0.000%	0.000%
Input	0.000%	0.000%
Not Allocated		

Situation Plant by Functional Group:		(Used to functionalize R&P Property Tax on Report E-OTX)		
Input	Balance Date	Washington	Idaho	Oregon
Input	12/31/2009			
Input	Production	268,895,797	163,723,165	465,535,485
Input	Transmission	241,091,830	164,172,213	57,646,154
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		
Adjustments to NOI (Report E-ROR):	System	Washington	Idaho	
Colstrip 3 AFUDC Reallocation - 12/09	0	-16,051	16,051	ANNUALLY
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 Month Ended September 30, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

Report ID:  
 E-OPS-1A

\*\*\*\*\* 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	20,237,837	0	20,237,837	13,582,736	0	13,582,736	6,655,101	0	6,655,101
99	442200	Commercial - Firm & Int.	22,892,829	0	22,892,829	15,791,562	0	15,791,562	7,101,267	0	7,101,267
1	442300	Industrial	10,153,979	0	10,153,979	4,762,795	0	4,762,795	5,391,184	0	5,391,184
99	444000	Public Street & Highway Lighting	550,705	0	550,705	364,793	0	364,793	185,912	0	185,912
99	499XXX	Unbilled Revenue	-3,066,697	0	-3,066,697	-2,457,539	0	-2,457,539	-609,158	0	-609,158
99	448000	Interdepartmental Revenue	74,749	0	74,749	62,468	0	62,468	12,281	0	12,281
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>50,843,402</b>	<b>0</b>	<b>50,843,402</b>	<b>32,106,815</b>	<b>0</b>	<b>32,106,815</b>	<b>18,736,587</b>	<b>0</b>	<b>18,736,587</b>
1	447XXX	Sales for Resale	0	23,673,201	23,673,201	0	15,356,805	15,356,805	0	8,316,396	8,316,396
<b>TOTAL SALES OF ELECTRICITY</b>			<b>50,843,402</b>	<b>23,673,201</b>	<b>74,516,603</b>	<b>32,106,815</b>	<b>15,356,805</b>	<b>47,463,620</b>	<b>18,736,587</b>	<b>8,316,396</b>	<b>27,052,983</b>
<b>OTHER OPERATING REVENUE:</b>											
99	451000	Miscellaneous Service Revenue	47,868	0	47,868	31,226	0	31,226	16,642	0	16,642
1	453000	Sales of Water & Water Power	0	25,141	25,141	0	16,309	16,309	0	8,832	8,832
1	454000	Rent from Electric Property	-40,877	4,582	-36,295	-32,288	2,972	-29,316	-8,589	1,610	-6,979
1	456XXX	Other Electric Revenues	2,358,700	7,196,042	9,554,742	2,354,777	4,668,072	7,022,849	3,923	2,527,970	2,531,893
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>2,365,691</b>	<b>7,225,765</b>	<b>9,591,456</b>	<b>2,353,715</b>	<b>4,687,353</b>	<b>7,041,068</b>	<b>11,976</b>	<b>2,538,412</b>	<b>2,550,388</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>53,209,093</b>	<b>30,898,966</b>	<b>84,108,059</b>	<b>34,460,530</b>	<b>20,044,158</b>	<b>54,504,688</b>	<b>18,748,563</b>	<b>10,854,808</b>	<b>29,603,371</b>
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	41,467	41,467	0	26,900	26,900	0	14,567	14,567
1	501000	Fuel	0	3,000,607	3,000,607	0	1,946,494	1,946,494	0	1,054,113	1,054,113
1	502000	Steam Expense	0	423,043	423,043	0	274,428	274,428	0	148,615	148,615
1	505000	Electric Expense	0	97,716	97,716	0	63,388	63,388	0	34,328	34,328
1	506000	Miscellaneous Steam Power Generation Expense	0	246,090	246,090	0	159,639	159,639	0	86,451	86,451
1	507000	Rent	0	1,081	1,081	0	701	701	0	380	380
<b>MAINTENANCE</b>			<b>0</b>	<b>37,218</b>	<b>37,218</b>	<b>0</b>	<b>24,143</b>	<b>24,143</b>	<b>0</b>	<b>13,075</b>	<b>13,075</b>
1	510000	Supervision & Engineering	0	52,223	52,223	0	33,877	33,877	0	18,346	18,346
1	511000	Structures	0	319,168	319,168	0	207,044	207,044	0	112,124	112,124
1	512000	Boiler Plant	0	82,124	82,124	0	53,274	53,274	0	28,850	28,850
1	513000	Electric Plant	0	44,034	44,034	0	28,565	28,565	0	15,469	15,469
1	514000	Miscellaneous Steam Plant	0	4,344,771	4,344,771	0	2,818,453	2,818,453	0	1,526,318	1,526,318
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>0</b>	<b>4,344,771</b>	<b>4,344,771</b>	<b>0</b>	<b>2,818,453</b>	<b>2,818,453</b>	<b>0</b>	<b>1,526,318</b>	<b>1,526,318</b>



ELECTRIC OPERATING STATEMENT  
 For Month Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-1A  
 \*\*\*\*\* SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	228,298	228,298	0	148,097	148,097	0	80,201	80,201
1	536000	Water for Power	0	68,872	68,872	0	44,677	44,677	0	24,195	24,195
1	537000	Hydraulic Expense	513,306	222,894	736,200	318,708	144,591	463,299	194,598	78,303	272,901
1	538000	Electric Expense	0	494,876	494,876	0	321,026	321,026	0	173,850	173,850
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	30,456	30,456	0	19,757	19,757	0	10,699	10,699
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
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	37,394	37,394	0	24,257	24,257	0	13,137	13,137
1	542000	Structures	0	67,370	67,370	0	43,703	43,703	0	23,667	23,667
1	543000	Reservoirs, Dams, & Waterways	0	89,255	89,255	0	57,900	57,900	0	31,355	31,355
1	544000	Electric Plant	0	246,063	246,063	0	159,621	159,621	0	86,442	86,442
1	545000	Miscellaneous Hydraulic Plant	0	-144,770	-144,770	0	-93,912	-93,912	0	-50,858	-50,858
<b>TOTAL HYDRO POWER GENERATION EXP</b>			956,712	1,434,158	2,390,870	606,656	930,338	1,536,994	350,056	503,820	853,876
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	89,291	89,291	0	57,923	57,923	0	31,368	31,368
1	547000	Fuel	0	11,851,687	11,851,687	0	7,688,189	7,688,189	0	4,163,498	4,163,498
1	548000	Generation Expense	0	228,506	228,506	0	148,232	148,232	0	80,274	80,274
1	549000	Miscellaneous Other Power Generation Expense	0	45,476	45,476	0	29,500	29,500	0	15,976	15,976
1	550000	Rent	0	-70,074	-70,074	0	-45,457	-45,457	0	-24,617	-24,617
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	163,564	163,564	0	106,104	106,104	0	57,460	57,460
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	96,932	96,932	0	62,880	62,880	0	34,052	34,052
1	554000	Miscellaneous Other Power Generation Plant	0	15,878	15,878	0	10,300	10,300	0	5,578	5,578
<b>TOTAL OTHER POWER GENERATION EXP</b>			0	12,421,260	12,421,260	0	8,057,671	8,057,671	0	4,363,589	4,363,589
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	1,506,449	21,286,904	22,793,353	0	13,808,814	13,808,814	1,506,449	7,478,090	8,984,539
1	556000	System Control & Load Dispatching	0	52,745	52,745	0	34,216	34,216	0	18,529	18,529
E-557	557XXX	Other Expense	3,540,315	7,707,844	11,248,159	3,634,650	5,000,079	8,634,729	-94,335	2,707,765	2,613,430
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			5,046,764	29,047,493	34,094,257	3,634,650	18,843,109	22,477,759	1,412,114	10,204,384	11,616,498
<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>			6,003,476	47,247,682	53,251,158	4,241,306	30,649,571	34,890,877	1,762,170	16,598,111	18,360,281

ELECTRIC OPERATING STATEMENT  
 For Month Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-1A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	19,084	159,298	178,382	13,184	103,337	116,521	5,900	55,961	61,861
1	561000	Load Dispatching	0	176,799	176,799	0	114,690	114,690	0	62,109	62,109
1	562000	Station Expense	0	31,768	31,768	0	20,608	20,608	0	11,160	11,160
1	563000	Overhead Line Expense	0	29,363	29,363	0	19,048	19,048	0	10,315	10,315
1	565000	Transmission of Electricity by Others	0	1,455,485	1,455,485	0	944,173	944,173	0	511,312	511,312
1	566000	Miscellaneous Transmission Expense	0	91,406	91,406	0	59,295	59,295	0	32,111	32,111
1	567000	Rent	0	-67,294	-67,294	0	-43,654	-43,654	0	-23,640	-23,640
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	60,990	60,990	0	39,564	39,564	0	21,426	21,426
1	569000	Structures	0	44,660	44,660	0	28,971	28,971	0	15,689	15,689
1	570000	Station Equipment	0	20,636	20,636	0	13,387	13,387	0	7,249	7,249
1	571000	Overhead Lines	0	215,444	215,444	0	139,759	139,759	0	75,685	75,685
1	572000	Underground Lines	0	4,632	4,632	0	3,005	3,005	0	1,627	1,627
1	573000	Service Miscellaneous	694	3,734	4,428	0	2,422	2,422	694	1,312	2,006
<b>TOTAL TRANSMISSION OPERATING EXP</b>			19,778	2,226,921	2,246,699	13,184	1,444,605	1,457,789	6,594	782,316	788,910
<b>OTHER OPERATING EXPENSES:</b>											
1	403X40	Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,312,783	2,312,783	0	1,500,302	1,500,302	0	812,481	812,481
1	403X40	Depreciation Expense--Transmission Plant	0	816,743	816,743	0	529,821	529,821	0	286,922	286,922
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	1,688	76,204	77,892	1,688	49,434	51,122	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 Relicence	1,352	0	1,352	1,253	0	1,253	99	0	99
99	407422	Reg Credit Spokane River Relicence	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	-25,550	-25,550	0	-16,574	-16,574	0	-8,976	-8,976
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	70,422	70,422	0	45,683	45,683	0	24,739	24,739
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	407395	Optional Renewable Power Revenue Offset	57,323	0	57,323	42,485	0	42,485	14,838	0	14,838
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	12,245	0	12,245	0	0	0	12,245	0	12,245
99	407450/499	Amortization of BPA Residential Exchange Credit	-662,426	0	-662,426	-444,983	0	-444,983	-217,443	0	-217,443
<b>E-OTX</b>			0	1,239,451	1,239,451	0	804,031	804,031	0	435,420	435,420
<b>Taxes Other Than FIT--Prod &amp; Trans</b>			-400,549	4,514,623	4,114,074	-187,835	2,928,636	2,740,801	-2,127,714	1,585,987	1,373,273
<b>TOTAL DEP/AMT/TAXES OTHER THEN FIT</b>			5,622,705	53,989,226	59,611,931	4,066,655	35,022,812	39,089,467	1,556,050	18,966,414	20,522,464

ELECTRIC OPERATING STATEMENT		Report ID:
For Month Ended September 30, 2010		E-OPS-1A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

***** SYSTEM ***** WASHINGTON ***** IDAHO *****			*****		*****		*****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>								
<b>OPERATION:</b>								
3	580000	Supervision & Engineering	20,859	83,847	104,706	10,468	63,067	73,535
3	582000	Station Expense	61,053	0	61,053	41,282	0	41,282
3	583000	Overhead Line Expense	50,471	51,130	101,601	44,381	38,458	82,839
3	584000	Underground Line Expense	73,781	0	73,781	54,874	0	54,874
3	585000	Street Light & Signal System Operation Expense	16,396	0	16,396	3,728	0	3,728
3	586000	Meter Expense	69,038	0	69,038	61,369	0	61,369
3	587000	Customer Installations Expense	66,108	0	66,108	33,938	0	33,938
3	588000	Miscellaneous Distribution Expense	244,688	196,596	441,284	192,150	147,874	340,024
3	589000	Rent	87	18,976	19,063	62	14,273	14,335
3	590000	Supervision & Engineering	35,026	104,932	139,958	23,523	78,927	102,450
3	591000	Structures	92,307	0	92,307	47,820	0	47,820
3	592000	Station Equipment	55,928	-305	55,623	42,357	-229	42,128
3	593000	Overhead Lines	474,876	0	474,876	305,296	0	305,296
3	594000	Underground Lines	89,563	0	89,563	68,014	0	68,014
3	595000	Line Transformers	52,038	14,066	66,104	17,129	10,580	27,709
3	596000	Street Light & Signal System Maintenance Exp	51,227	0	51,227	32,418	0	32,418
3	597000	Meters	7,346	0	7,346	5,425	0	5,425
3	598000	Miscellaneous Distribution Expense	469,411	1,932	471,343	467,600	1,453	469,053
99	403X50	TOTAL DISTRIBUTION OPERATING EXP	1,930,203	471,174	2,401,377	1,451,834	354,403	1,806,237
E-OTX		Depreciation Expense--Distribution Plant	2,387,375	0	2,387,375	1,522,660	0	1,522,660
		Taxes Other Than FIT--Distribution	3,128,706	0	3,128,706	2,747,681	0	2,747,681
		TOTAL DISTRIBUTION EXPENSES	7,446,284	471,174	7,917,458	5,722,175	354,403	6,076,578
<b>CUSTOMER ACCOUNTS EXPENSES:</b>								
2	901000	Supervision	0	52,323	52,323	0	34,344	34,344
2	902000	Meter Reading Expenses	216,393	9,627	226,020	185,852	6,319	192,171
E-903	903XXX	Customer Records & Collection Expenses	129,548	442,366	571,914	81,756	289,846	371,602
2	904000	Uncollectible Accounts	0	0	0	0	0	0
2	905000	Misc Customer Accounts	0	9,054	9,054	0	5,943	5,943
		TOTAL CUSTOMER ACCOUNTS EXPENSES	345,941	513,370	859,311	267,608	336,452	604,060
E-908	908XXX	CUSTOMER SERVICE & INFO EXPENSES:						
2	909000	Customer Assistance Expenses	2,070,705	41,536	2,112,241	1,481,527	27,263	1,508,790
2	910000	Advertising	-10,891	49,141	38,250	-8,150	32,255	24,105
		Misc Customer Service & Info Exp	0	3,683	3,683	0	2,417	2,417
		TOTAL CUSTOMER SERVICE & INFO EXP	2,059,814	94,360	2,154,174	1,473,377	61,935	1,535,312
		TOTAL DISTRIBUTION EXPENSES	10,402,378	1,079,704	11,482,082	7,673,260	752,738	8,425,998

ELECTRIC OPERATING STATEMENT  
 For Month Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-1A  
 \*\*\*\*\* 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	-418	-418	0	-274	-274	0	-144	-144
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	13,292	3,098	16,390	13,004	2,033	15,037	288	1,065	1,353
		<b>TOTAL SALES EXPENSES</b>	<b>13,292</b>	<b>2,680</b>	<b>15,972</b>	<b>13,004</b>	<b>1,759</b>	<b>14,763</b>	<b>288</b>	<b>921</b>	<b>1,209</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	4,409	2,491,711	2,496,120	2,448	1,616,772	1,619,220	1,961	874,939	876,900
4	921000	Office Supplies & Expenses	359	280,498	280,857	359	182,004	182,363	0	98,494	98,494
4	922000	Admin Exp Transferred--Credit	0	-4,526	-4,526	0	-2,937	-2,937	0	-1,589	-1,589
4	923000	Outside Services Employed	19,568	2,206,399	2,225,967	19,568	1,431,644	1,451,212	0	774,755	774,755
4	924000	Property Insurance Premium	0	119,379	119,379	0	77,460	77,460	0	41,919	41,919
4	925XXX	Injuries and Damages	0	547,407	547,407	0	355,191	355,191	0	192,216	192,216
4	926XXX	Employee Pensions and Benefits	28,280	25,627	53,907	20,881	16,628	37,509	7,399	8,999	16,398
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
4	928000	Regulatory Commission Expenses	164,237	336,698	500,935	91,461	218,416	309,877	72,776	118,282	191,058
4	930000	Miscellaneous General Expenses	15,653	362,642	378,295	14,552	235,304	249,856	1,101	127,338	128,439
4	931000	Rents	0	66,495	66,495	0	43,146	43,146	0	23,349	23,349
4	935000	Maintenance of General Plant	37,341	543,330	580,671	13,815	352,545	366,360	23,526	190,785	214,311
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>269,947</b>	<b>6,975,660</b>	<b>7,245,607</b>	<b>163,084</b>	<b>4,526,173</b>	<b>4,689,257</b>	<b>106,863</b>	<b>2,449,487</b>	<b>2,556,350</b>
E-ADP		Depreciation Expense--General Plant	218,234	556,227	774,461	117,337	360,913	478,250	100,897	195,314	296,211
E-CAM		Amortization--Intangible Plant--Software	0	394,919	394,919	0	256,247	256,247	0	138,672	138,672
4		Amortization of Leasehold Imp (404X50)	0	620	620	0	402	402	0	218	218
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>488,181</b>	<b>7,927,426</b>	<b>8,415,607</b>	<b>280,421</b>	<b>5,143,735</b>	<b>5,424,156</b>	<b>207,760</b>	<b>2,783,691</b>	<b>2,991,451</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>15,976,217</b>	<b>62,998,236</b>	<b>78,974,453</b>	<b>11,823,240</b>	<b>40,921,096</b>	<b>52,744,336</b>	<b>4,152,977</b>	<b>22,077,140</b>	<b>26,230,117</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>5,133,606</b>			<b>1,760,352</b>			<b>3,373,254</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			-578,674			-1,171,489			592,815
E-FIT		DEFERRED FEDERAL INCOME TAX			862,967			507,478			355,489
E-FIT		AMORTIZED ITC - NOXON			-8,735			-5,666			-3,069
		<b>ELECTRIC NET OPERATING INCOME</b>			<b>4,858,048</b>			<b>2,430,029</b>			<b>2,428,019</b>

**ALLOCATION RATIOS:**

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.638%	34.362%
E-ALL	3	Direct Distribution Operating Expense	100.000%	75.217%	24.783%
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 September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-555-1A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	10,328,906	10,328,906	0	6,700,361	6,700,361	0	3,628,545	3,628,545
1	555312	Purchased Power - Lancaster	0	2,179,672	2,179,672	0	1,413,953	1,413,953	0	765,719	765,719
1	555313	Energy Deviationsr - Lancaster	0	113,956	113,956	0	73,923	73,923	0	40,033	40,033
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,506,449	0	1,506,449	0	0	0	1,506,449	0	1,506,449
1	555550	Non-Monetary Exchange Power	0	392,710	392,710	0	254,751	254,751	0	137,959	137,959
1	555700	Bookout Purchases	0	8,228,737	8,228,737	0	5,337,982	5,337,982	0	2,890,755	2,890,755
1	555710	Intercompany Purchased Power	0	42,923	42,923	0	27,844	27,844	0	15,079	15,079
TOTAL ACCOUNT 555			1,506,449	21,286,904	22,793,353	0	13,808,814	13,808,814	1,506,449	7,478,090	8,984,539

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

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 September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-557-1A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	443,878	443,878	0	287,944	287,944	0	155,934	155,934
1	557010	Other Power Supply Expense - Financial	0	-1,731,781	-1,731,781	0	-1,123,406	-1,123,406	0	-608,375	-608,375
1	557150	Fuel - Economic Dispatch	0	8,792,649	8,792,649	0	5,703,791	5,703,791	0	3,088,858	3,088,858
1	557160	Power Supply Expense - Miscellaneous	3,349,352	28,800	3,378,152	3,349,352	18,683	3,368,035	0	10,117	10,117
99	557161	Unbilled Add-Ons	-26,529	0	-26,529	0	0	0	-26,529	0	-26,529
1	557170	Broker Fees - Power	0	36,376	36,376	0	23,597	23,597	0	12,779	12,779
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	-526,393	0	-526,393	-526,393	0	-526,393	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	770,233	0	770,233	770,233	0	770,233	0	0	0
99	557380	Idaho PCA Deferred	-1,016,115	0	-1,016,115	0	0	0	-1,016,115	0	-1,016,115
99	557390	Idaho PCA Amortization	921,542	0	921,542	0	0	0	921,542	0	921,542
1	557395	Optional Renewable Power Expense Offset	0	-31,183	-31,183	0	-20,228	-20,228	0	-10,955	-10,955
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	169,105	169,105	0	109,698	109,698	0	59,407	59,407
TOTAL ACCOUNT 557			3,540,315	7,707,844	11,248,159	3,634,650	5,000,079	8,634,729	-94,335	2,707,765	2,613,430

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		Report ID: E-903-1A
For Month Ended September 30, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	129,548	419,152	548,700	81,756	275,123	356,879	47,792	144,029	191,821
12	903920	A/R Sold - Program Fees	0	23,214	23,214	0	14,723	14,723	0	8,491	8,491
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			129,548	442,366	571,914	81,756	289,846	371,602	47,792	152,520	200,312

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.638%	34.362%
E-ALL	12	Net Electric Plant	100.000%	63.421%	36.579%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908  
 For Month Ended September 30, 2010  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			5,380	41,536	46,916	2,235	27,263	29,498	3,145	14,273	17,418
2	908000	Customer Assistance Expense									
99	908600	DSM Tariff Rider Expense Offset	2,161,465	0	2,161,465	1,572,540	0	1,572,540	588,925	0	588,925
99	908610	Limited Income Tax Refund Program	34,910	0	34,910	34,910	0	34,910	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-146,958	0	-146,958	-128,158	0	-128,158	-18,800	0	-18,800
99	908990	DSM Amortization	15,908	0	15,908	0	0	0	15,908	0	15,908
		TOTAL ACCOUNT 908	2,070,705	41,536	2,112,241	1,481,527	27,263	1,508,790	589,178	14,273	603,451

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

ALLOCATION RATIOS:

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

34.362%

65.638%



<b>FEDERAL INCOME TAXES--ELECTRIC</b> For Month Ended September 30, 2010 Average of Monthly Averages Basis		Report ID: E-FIT-1A
Ref/Basis	Description	

	System	Washington	Idaho
E-OPS	84,108,059	54,504,688	29,603,371
E-OPS	68,174,298	44,998,295	23,176,003
E-OPS	6,431,998	4,194,329	2,237,669
E-OTX	4,368,157	3,551,712	816,445
	5,133,606	1,760,352	3,373,254
E-INT	4,786,494	3,123,155	1,663,339
E-SCM	6,376,828	3,618,756	2,758,072
E-SCM	8,348,603	5,584,454	2,764,149
	-1,624,663	-3,328,501	1,703,838
	35.00%	35.00%	35.00%
	-568,632	-1,164,975	596,343
1	(10,042)	(6,514)	(3,528)
1	0	0	0
	-578,674	-1,171,489	592,815
E-DTE	862,967	507,478	355,489
1	(8,735)	(5,666)	(3,069)
	275,558	-669,677	945,235

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		Report ID:
For Month Ended September 30, 2010		E-SCM-1A
Average of Monthly Averages Basis		
Ref/Basis	Description	

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
Ref/Basis	Description	Direct	Allocated	Direct	Allocated	Direct	Allocated
		Total	Total	Total	Total	Total	Total
Schedule M Additions:							
12	997001	0	386,274	0	244,979	0	141,295
2	997002	0	300,000	0	196,914	0	103,086
12	997003	0	-109,658	0	-69,546	0	-40,112
99	997004	-8,607	0	0	0	-8,607	0
4	997005	0	5,347	0	3,469	0	1,878
99	997007	-94,573	0	0	0	-94,573	0
99	997008	15,908	0	0	0	15,908	0
1	997009	0	-2,819	0	-1,829	0	-990
1	997012	0	0	0	0	0	0
4	997015	0	28,803	0	18,689	0	10,114
12	997016	0	122,804	0	77,884	0	44,920
99	997017	204,169	0	204,169	0	0	0
99	997018	432,294	0	211,953	0	220,341	0
4	997018	-80,327	0	-52,121	0	-28,206	0
1	997019	13,049	0	5,310	0	7,739	0
4	997020	0	800,644	0	519,506	0	281,138
99	997021	28,149	0	12,761	0	15,388	0
99	997024	-11,216	0	-11,216	0	0	0
1	997025	0	0	0	0	0	0
99	997028	19,084	0	13,184	0	5,900	0
99	997029	28,280	0	20,881	0	7,399	0
12	997032	0	-668,379	0	-423,893	0	-244,486
99	997033	-262,475	0	-183,452	0	-79,023	0
99	997034	86,443	0	56,386	0	30,057	0
4	997052	0	0	0	0	0	0
2	997066	0	6,421	0	4,215	0	2,206
99	997064	-35,391	0	0	0	-35,391	0
99	997065	-108,578	0	-76,295	0	-32,283	0
99	997070	-1,500,000	0	-1,500,000	0	0	0
E-OPS	997000	2,615,783	4,165,399	1,644,562	2,702,246	971,221	1,463,153
		1,422,319	4,954,509	398,243	3,220,513	1,024,076	1,733,996
TOTAL SCHEDULE M ADDITIONS		6,376,828	6,376,828	3,618,756	3,618,756	2,434,374	2,758,072

ELECTRIC SCHEDULE M ITEMS		Report ID:
For Month Ended September 30, 2010		E-SCM-1A
Average of Monthly Averages Basis		
Ref/Basis	Description	

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****			*****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:							
1	997041	0	42,048	42,048	0	27,277	27,277
99	997043	526,393	0	526,393	526,393	0	526,393
1	997044	0	-392,710	-392,710	0	-254,751	-254,751
1	997045	0	200,000	200,000	0	129,740	129,740
4	997046	-24,933	0	-24,933	1,834	0	1,834
99	997047	-21,765	0	-21,765	0	0	0
12	997048	0	0	0	0	0	0
11	997049	0	8,865,742	8,865,742	0	5,681,256	5,681,256
99	997050	-12,245	0	-12,245	0	0	0
99	997051	10,149	0	10,149	0	0	0
4	997053	0	0	0	0	0	0
99	997054	-1,352	0	-1,352	-1,253	0	-1,253
99	997058	0	0	0	0	0	0
99	997059	-796	0	-796	-796	0	-796
1	997061	0	-16,667	-16,667	0	-10,812	-10,812
99	997061	-33,522	0	-33,522	-189	0	-189
4	997062	0	16,341	16,341	0	10,603	10,603
1	997063	0	-61,860	-61,860	0	-40,129	-40,129
99	997063	-3,539	0	-3,539	-2,942	0	-2,942
1	997067	0	25,550	25,550	0	16,574	16,574
1	997068	0	2,002	2,002	0	1,299	1,299
1	997069	0	-770,233	-770,233	0	-499,650	-499,650
TOTAL SCHEDULE M DEDUCTIONS		438,390	7,910,213	8,348,603	523,047	5,061,407	5,584,454

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL	1 Production/Transmission Ratio	100.000%	64.870%	35.130%	0	14,771	14,771
E-ALL	2 Number of Customers	100.000%	65.638%	34.362%	0	0	0
E-ALL	3 Direct Distribution Operating Expense	100.000%	75.217%	24.783%	0	-137,959	-137,959
E-ALL	4 Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%	0	70,260	70,260
E-ALL	10 Net Electric Distribution Plant	100.000%	61.341%	38.659%	0	0	0
E-ALL	11 Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.081%	35.919%	0	0	0
E-ALL	12 Net Electric Plant	100.000%	63.421%	36.579%	0	0	0
E-ALL	99 Not Allocated	0.000%	0.000%	0.000%	0	0	0

DEFERRED INCOME TAX EXP--ELECTRIC	Report ID: E-DTE-1A
For Month Ended September 30, 2010	
Average of Monthly Averages Basis	

Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,096,701	683,058	413,643
99	410100	Deferred Federal Income Tax Expense - Washington	-11,786	-11,786	0
99	410100	Deferred Federal Income Tax Expense - Idaho	959	0	959
		Sub-Total	1,085,874	671,272	414,602
14	411100	Deferred Federal Income Tax Expense - Allocated	-64,693	-40,293	-24,400
99	411100	Deferred Federal Income Tax Expense - Washington	-123,501	-123,501	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-34,713	0	-34,713
		Sub-Total	-222,907	-163,794	-59,113
		Total Deferred Federal Income Tax Expense	862,967	507,478	355,489

E-ALL	14	Net Allocated Schedule M	100.000%	62.283%	37.717%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>FEDERAL INCOME TAXES--ELECTRIC</b> For Month Ended September 30, 2010 Average of Monthly Averages Basis		Report ID: E-INT-1A
Ref/Basis	Description	System

		Washington	Idaho
<b>Debt</b>			
1	Washington Capital Structure Ratio	53.50%	
2	Idaho Capital Structure Ratio		50.00%
3	Cost of Debt	6.570%	6.600%
	<b>Total Weighted Cost</b>	3.515%	3.300%
<hr/>			
E-APL	Net Rate Base	1,671,077,065	604,850,681
<hr/>			
	Interest Deduction for FIT Calculation	57,437,929	19,960,072
<hr/>			

- 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 September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-OTX-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****							
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>							
1	408130 State Excise Tax	0	0	0	0	0	0
1	408140 State Kwh Generation Tax	0	123,387	123,387	0	80,041	80,041
1	408150 R&P Property Tax--Production	0	875,780	875,780	0	568,118	568,118
1	408180 R&P Property Tax--Transmission	0	266,183	266,183	0	172,673	172,673
1	409100 State Income Tax--Montana & Oregon	0	-25,899	-25,899	0	-16,801	-16,801
	<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>	<b>0</b>	<b>1,239,451</b>	<b>1,239,451</b>	<b>0</b>	<b>804,031</b>	<b>804,031</b>
<b>DISTRIBUTION</b>							
99	408110 State Excise Tax	1,315,659	0	1,315,659	1,315,659	0	1,315,659
99	408120 Municipal Occupation & License Tax	1,416,981	0	1,416,981	1,175,855	0	1,175,855
99	408160 Miscellaneous State or Local Tax--WA & ID	1,182	0	1,182	0	0	0
99	408170 R&P Property Tax--Distribution	407,297	0	407,297	256,167	0	256,167
99	409100 State Income Tax--Idaho	-12,413	0	-12,413	0	0	0
	<b>TOTAL DISTRIBUTION</b>	<b>3,128,706</b>	<b>0</b>	<b>3,128,706</b>	<b>2,747,681</b>	<b>0</b>	<b>2,747,681</b>
	<b>TOTAL TAXES OTHER THAN FIT</b>	<b>3,128,706</b>	<b>1,239,451</b>	<b>4,368,157</b>	<b>2,747,681</b>	<b>804,031</b>	<b>3,551,712</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%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC UTILITY PLANT  
 For Month Ended September 30, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

Report ID:  
 E-PLT-1A

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****				***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Total
<b>PLANT IN SERVICE</b>									
<b>INTANGIBLE PLANT:</b>									
1	302000	Franchises & Consents	506,408	44,097,081	44,603,489	506,408	28,605,776	29,112,184	15,491,305
1	182324/81	CDA Settlement	0	46,428,295	46,428,295	0	30,118,035	30,118,035	16,310,260
1	303000	Misc Intangible Plant	153,179	2,229,260	2,382,439	153,179	1,446,121	1,599,300	783,139
4	C-IPL	Misc Intangible Plt- (3030000)	0	153,199	153,199	0	99,405	99,405	53,794
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	20,803,904	20,803,904	0	13,498,821	13,498,821	7,305,083
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	6,433,915	6,433,915	0	4,174,710	4,174,710	2,259,205
		<b>TOTAL INTANGIBLE PLANT</b>	<b>659,587</b>	<b>120,145,654</b>	<b>120,805,241</b>	<b>659,587</b>	<b>77,942,868</b>	<b>78,602,455</b>	<b>42,202,786</b>
<b>STEAM PRODUCTION PLANT:</b>									
1	310XXX	Land & Land Rights	0	2,230,546	2,230,546	0	1,446,955	1,446,955	783,591
1	311XXX	Structures & Improvements	0	124,945,005	124,945,005	0	81,051,825	81,051,825	43,893,180
1	312000	Boiler Plant	0	167,869,996	167,869,996	0	108,897,266	108,897,266	58,972,730
1	314000	Turbogenerator Units	0	48,248,949	48,248,949	0	31,299,093	31,299,093	16,949,856
1	315000	Accessory Electric Equipment	0	26,930,057	26,930,057	0	17,469,528	17,469,528	9,460,529
1	316000	Miscellaneous Power Plant Equipment	0	15,654,982	15,654,982	0	10,155,387	10,155,387	5,499,595
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0
		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>0</b>	<b>385,879,535</b>	<b>385,879,535</b>	<b>0</b>	<b>250,320,054</b>	<b>250,320,054</b>	<b>135,559,481</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>									
1	330XXX	Land & Land Rights	0	56,523,981	56,523,981	0	36,667,106	36,667,106	19,856,875
1	331XXX	Structures & Improvements	0	41,152,579	41,152,579	0	26,695,678	26,695,678	14,456,901
1	332XXX	Reservoirs, Dams, & Waterways	0	118,226,455	118,226,455	0	76,693,501	76,693,501	41,532,954
1	333000	Waterwheels, Turbines, & Generators	0	149,560,926	149,560,926	0	97,020,173	97,020,173	52,540,753
1	334000	Accessory Electric Equipment	0	33,806,245	33,806,245	0	21,930,111	21,930,111	11,876,134
1	335XXX	Miscellaneous Power Plant Equipment	0	7,336,556	7,336,556	0	4,759,224	4,759,224	2,577,332
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,297,117	1,297,117	702,446
		<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>0</b>	<b>408,606,305</b>	<b>408,606,305</b>	<b>0</b>	<b>265,062,910</b>	<b>265,062,910</b>	<b>143,543,395</b>
<b>OTHER PRODUCTION PLANT:</b>									
1	340200	Land & Land Rights	0	877,555	877,555	0	569,270	569,270	308,285
1	341000	Structures & Improvements	0	15,933,085	15,933,085	0	10,335,792	10,335,792	5,597,293
1	342000	Fuel Holders, Producers, & Accessories	0	21,152,323	21,152,323	0	13,721,512	13,721,512	7,430,811
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,191,467	14,191,467	7,685,313
1	344000	Generators	0	199,038,030	199,038,030	0	129,115,970	129,115,970	69,922,060
1	345000	Accessory Electric Equipment	0	16,766,093	16,766,093	0	10,876,165	10,876,165	5,889,928
1	346000	Miscellaneous Power Plant Equipment	0	1,579,890	1,579,890	0	1,024,875	1,024,875	555,015
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0
		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>0</b>	<b>277,223,756</b>	<b>277,223,756</b>	<b>0</b>	<b>179,835,051</b>	<b>179,835,051</b>	<b>97,388,705</b>
		<b>TOTAL PRODUCTION PLANT</b>	<b>0</b>	<b>1,071,709,596</b>	<b>1,071,709,596</b>	<b>0</b>	<b>695,218,015</b>	<b>695,218,015</b>	<b>376,491,581</b>

ELECTRIC UTILITY PLANT  
 For Month Ended September 30, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 E-PLT-1A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,965,546	16,965,546	0	11,005,550	11,005,550	0	5,959,996	5,959,996
1	352XXX	Structures & Improvements	0	16,049,418	16,049,418	0	10,411,257	10,411,257	0	5,638,161	5,638,161
1	353000	Station Equipment	0	184,641,790	184,641,790	0	119,777,129	119,777,129	0	64,864,661	64,864,661
1	354000	Towers & Fixtures	0	17,120,828	17,120,828	0	11,106,281	11,106,281	0	6,014,547	6,014,547
1	355000	Poles & Fixtures	0	133,631,417	133,631,417	0	86,686,700	86,686,700	0	46,944,717	46,944,717
1	356000	Overhead Conductors & Devices	0	107,086,714	107,086,714	0	69,467,151	69,467,151	0	37,619,563	37,619,563
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	482,303,519	482,303,519	0	312,870,292	312,870,292	0	169,433,227	169,433,227
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	550,726	0	550,726	58,252	0	58,252	492,474	0	492,474
99	361000	Structures & Improvements	14,165,044	0	14,165,044	9,679,038	0	9,679,038	4,486,006	0	4,486,006
99	362000	Station Equipment	94,426,027	0	94,426,027	60,424,329	0	60,424,329	34,001,698	0	34,001,698
99	364000	Poles, Towers, & Fixtures	224,380,882	0	224,380,882	136,011,789	0	136,011,789	88,369,093	0	88,369,093
99	365000	Overhead Conductors & Devices	145,461,332	0	145,461,332	86,661,756	0	86,661,756	58,799,576	0	58,799,576
99	366000	Underground Conduit	76,852,062	0	76,852,062	47,642,369	0	47,642,369	29,209,693	0	29,209,693
99	367000	Underground Conductors & Devices	127,854,809	0	127,854,809	82,201,738	0	82,201,738	45,653,071	0	45,653,071
99	368000	Line Transformers	175,933,149	0	175,933,149	115,060,446	0	115,060,446	60,872,703	0	60,872,703
99	369XXX	Services	118,656,344	0	118,656,344	73,851,720	0	73,851,720	44,804,624	0	44,804,624
99	370000	Meters	45,693,724	0	45,693,724	16,825,144	0	16,825,144	28,868,580	0	28,868,580
99	373XXX	Street Light & Signal Systems	30,784,870	0	30,784,870	17,581,357	0	17,581,357	13,203,513	0	13,203,513
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			1,059,052,937	0	1,059,052,937	649,327,877	0	649,327,877	409,725,060	0	409,725,060
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	818,677	3,205,293	4,023,970	371,603	2,079,786	2,451,389	447,074	1,125,507	1,572,581
4	390XXX	Structures & Improvements	6,918,398	36,694,197	43,612,595	1,965,105	23,809,397	25,774,502	4,953,293	12,884,800	17,838,093
4	391XXX	Office Furniture & Equipment	0	27,532,845	27,532,845	0	17,864,962	17,864,962	0	9,667,883	9,667,883
4	392XXX	Transportation Equipment	11,668,673	6,458,066	18,126,739	8,461,587	4,190,381	12,651,968	3,207,086	2,267,685	5,474,771
4	393000	Stores Equipment	302,615	1,204,490	1,507,105	126,951	781,545	908,496	175,664	422,945	598,609
4	394000	Tools, Shop & Garage Equipment	1,719,272	4,819,424	6,538,696	1,290,467	3,127,131	4,417,598	428,805	1,692,293	2,121,098
4	395000	Laboratory Equipment	354,979	1,416,780	1,771,759	227,627	919,292	1,146,919	127,352	497,488	624,840
4	396XXX	Power Operated Equipment	23,362,650	9,907,255	33,269,905	14,942,466	6,428,421	21,370,887	8,420,184	3,478,834	11,899,018
4	397XXX	Communications Equipment	11,344,517	44,939,110	56,283,627	5,955,364	29,159,191	35,114,555	5,389,153	15,779,919	21,169,072
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			56,694,001	136,499,586	192,993,587	33,341,994	88,569,121	121,911,115	23,152,007	47,930,465	71,082,472
TOTAL PLANT IN SERVICE			1,116,206,525	1,810,658,355	2,926,864,880	683,329,458	1,174,600,296	1,857,929,754	432,877,067	636,058,059	1,068,935,126
CONSTRUCTION WORK IN PROGRESS			0	0	0	0	0	0	0	0	0
GROSS ELECTRIC PLANT			1,116,206,525	1,810,658,355	2,926,864,880	683,329,458	1,174,600,296	1,857,929,754	432,877,067	636,058,059	1,068,935,126



RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC UTILITY PLANT  
 For Month Ended September 30, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		*****		
Ref/Basis	Account	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>										
1	108X01	0	259,547,283	259,547,283	0	168,368,322	168,368,322	0	91,178,961	91,178,961
1	108X01	0	-196,782	-196,782	0	-127,652	-127,652	0	-69,130	-69,130
1	108000	0	103,289,935	103,289,935	0	67,004,181	67,004,181	0	36,285,754	36,285,754
1	108X03	0	60,702,110	60,702,110	0	39,377,459	39,377,459	0	21,324,651	21,324,651
1	108X03	0	-48,653	-48,653	0	-31,561	-31,561	0	-17,092	-17,092
1	108X04	0	164,172,628	164,172,628	0	106,498,784	106,498,784	0	57,673,844	57,673,844
E-ADP	108X05	322,119,064	0	322,119,064	197,285,042	0	197,285,042	124,834,022	0	124,834,022
E-ADP	108X05	-89,229	0	-89,229	-54,649	0	-54,649	-34,580	0	-34,580
E-ADP	108X06	15,884,534	45,781,425	61,665,959	8,846,598	29,705,735	38,552,333	7,037,936	16,075,690	23,113,626
E-ADP	108X07	3,983,217	2,204,497	6,187,714	2,888,425	1,430,410	4,318,835	1,094,792	774,087	1,868,879
		341,897,586	635,452,443	977,350,029	208,965,416	412,225,678	621,191,094	132,932,170	223,226,765	356,158,935
<b>TOTAL ACCUMULATED DEPRECIATION</b>										
<b>ACCUMULATED AMORTIZATION</b>										
1	111X20/30	34,606	5,008,133	5,042,739	34,606	3,248,776	3,283,382	0	1,759,357	1,759,357
4	111X70	110,678	432	111,110	110,678	280	110,958	0	152	152
4	111X06	0	89,246	89,246	0	57,908	57,908	0	31,338	31,338
E-CAM	111X08	0	14,476,037	14,476,037	0	9,392,921	9,392,921	0	5,083,116	5,083,116
		145,284	19,573,848	19,719,132	145,284	12,699,885	12,845,169	0	6,873,963	6,873,963
		774,163,655	1,155,632,064	1,929,795,719	474,218,758	749,674,733	1,223,893,491	299,944,897	405,957,331	705,902,228

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.

RESULTS OF OPERATIONS

AVISTA UTILITIES

ADJUSTMENTS TO NET ELECTRIC UTIL PLT  
 For Month Ended September 30, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Description (Accounts)

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	774,163,655	1,155,632,064	1,929,795,719	474,218,758	749,674,733	1,223,893,491	299,944,897	405,957,331	705,902,228
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	88,664	88,664	0	57,531	57,531	0	31,133	31,133
12	Deferred F.I.T. - Plant In Service (282900)	0	-253,756,834	-253,756,834	0	-160,935,122	-160,935,122	0	-92,821,712	-92,821,712
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-12,503,337	-12,503,337	0	-8,112,915	-8,112,915	0	-4,390,422	-4,390,422
99	ADFIT - Boulder Park Idaho Write Off (190040)	602,479	0	602,479	0	0	0	602,479	0	602,479
99	Spokane River Relicensing (283322)	-243,300	0	-243,300	-222,994	0	-222,994	-20,306	0	-20,306
99	Spokane River PM&Es (283323)	-257,277	0	-257,277	-162,802	0	-162,802	-94,475	0	-94,475
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,432,917	-3,432,917	0	-2,226,933	-2,226,933	0	-1,205,984	-1,205,984
99	ADFIT - Lake CDA CDR Fund (283324)	-38,894	0	-38,894	-38,894	0	-38,894	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,252,680	0	-2,252,680	-1,489,984	0	-1,489,984	-762,696	0	-762,696
1	CDA Lake Settlement (283382)	0	-12,816,987	-12,816,987	0	-8,314,379	-8,314,379	0	-4,502,608	-4,502,608
99	CDA Lake Settlement (283382)	-715,069	0	-715,069	-606,552	0	-606,552	-108,517	0	-108,517
12	Electric portion of Bond Redemptions (283850)	0	-2,665,080	-2,665,080	0	-1,690,220	-1,690,220	0	-974,860	-974,860
1	Colstrip PCB (283200)	0	-524,348	-524,348	0	-340,145	-340,145	0	-184,203	-184,203
	TOTAL ACCUM DEFERRED INCOME TAX	-2,904,741	-285,610,839	-288,515,580	-2,521,226	-181,562,183	-184,083,409	-383,515	-104,048,656	-104,432,171

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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)	5,748,600	0	5,748,600	4,126,126	0	4,126,126	1,622,474	0	1,622,474
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)	878,630	0	878,630	0	0	0	878,630	0	878,630
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	26,498	0	26,498	0	0	0	26,498	0	26,498
99	Invest in Exchange Power (124900, 124930)	21,947,800	0	21,947,800	21,947,800	0	21,947,800	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)	-2,348,236	0	-2,348,236	-752,569	0	-752,569	-1,595,667	0	-1,595,667
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)	790,544	0	790,544	732,528	0	732,528	58,016	0	58,016
99	Spokane River PM&Es (182323)	734,996	0	734,996	465,149	0	465,149	269,847	0	269,847
99	CDA CDR Fund (182324)	111,125	0	111,125	111,125	0	111,125	0	0	0
99	CDA Lake Settlement (182382)	1,528,538	0	1,528,538	1,528,538	0	1,528,538	0	0	0
99	CDA Lake Settlement (186382)	310,047	0	310,047	0	0	0	310,047	0	310,047
99	Montana Riverbed Settlement (186360)	6,436,228	0	6,436,228	4,257,095	0	4,257,095	2,179,133	0	2,179,133
99	Nez Perce Settlement - Idaho (186800)	264,858	0	264,858	0	0	0	264,858	0	264,858
4	Gain on Sale of General Office Bldg (253850)	0	-253,286	-253,286	0	-164,347	-164,347	0	-88,939	-88,939
	TOTAL OTHER ADJUSTMENTS	30,050,212	-253,286	29,796,926	26,580,649	-164,347	26,416,302	3,469,563	-88,939	3,380,624

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
801,309,126	NET RATE BASE:	869,767,939	1,671,077,065	1,671,077,065	498,278,181	567,948,203	1,066,226,384	303,030,945	301,819,736	604,850,681
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%			63.421%			36.579%		
E-ALL	13 Net Electric General Plant	100.000%			63.161%			36.839%		
E-ALL	99 Not Allocated	0.000%			0.000%			0.000%		

ALLOCATION OF COMM AMORTIZATION EXPENSE  
 For Month Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 C-AMT-1A

Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	0	0	0	0
	TOTAL	0	0	0	0
7	404X31 Mainframe Software	464,459	335,307	90,277	38,875
8	Utility 7	17,172	0	12,000	5,172
9	Utility 8	809	639	170	0
	TOTAL	482,440	335,946	102,447	44,047
7	404X32 PC Software	57,660	41,626	11,207	4,826
8	Utility 7	7,148	0	4,995	2,153
9	Utility 8	0	0	0	0
	TOTAL	64,808	41,626	16,202	6,979
7	404X50 Leasehold Improvements	859	620	167	72
	TOTAL	859	620	167	72
	TOTAL	548,107	378,192	118,816	51,098

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon Gas 4-Factor	100.0000%	72.193%	19.437%	8.370%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.0000%	0.000%	69.882%	30.118%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%	78.945%	21.055%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended September 30, 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	607,545	438,605	118,089	50,852
8	Utility 8	11,724	0	8,193	3,531
9	Utility 9	59,464	46,944	12,520	0
9	Utility 9 - Washington	9,225	7,283	1,942	0
9	Utility 9 - Idaho	34,316	27,091	7,225	0
	Total	722,274	519,923	147,969	54,383
7	403X70 Utility 7	331	239	64	28
9	Utility 9	1,197	945	252	0
	Total	1,528	1,184	316	28

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Month Ended September 30, 2010 Average of Monthly Averages Basis		Report ID: C-GPL-1A		*****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
*****ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
99	389XXX	Land & Land Rights	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 0	477,164	0	0	0	477,164	477,164	0	0	0	0	0	0
99		Utility 1	472,075	0	0	0	472,075	0	0	0	0	472,075	0	472,075
7		Utility 2	4,082,519	0	0	2,947,293	2,947,293	0	0	0	0	0	341,707	341,707
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	0	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	297,962	0	0	235,226	235,226	0	0	62,736	62,736	0	0	0
		TOTAL ACCOUNT	6,362,337	371,603	447,074	3,205,293	4,023,970	576,272	92,058	856,255	1,524,585	472,075	341,707	813,782
*****ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
99	390XXX	Structures & Improvements	3,522,575	496,496	1,399,804	1,626,275	3,522,575	0	0	0	0	0	0	0
99		Utility 0	939,860	0	0	0	939,860	939,860	0	0	0	0	0	0
99		Utility 1	3,427,481	0	0	0	3,427,481	0	0	0	0	3,427,481	0	3,427,481
7		Utility 2	43,320,969	0	0	31,274,707	31,274,707	0	0	8,420,297	8,420,297	0	3,625,965	3,625,965
9		Utility 7	1,860,294	1,468,609	0	0	1,468,609	391,685	0	0	391,685	0	0	0
9		Utility 9 - Wa	4,501,221	0	3,553,489	0	3,553,489	0	947,732	0	947,732	0	0	0
9		Utility 9 - Idaho	4,804,883	0	0	3,793,215	3,793,215	0	0	1,011,668	1,011,668	0	0	0
		TOTAL ACCOUNT	62,377,283	1,965,105	4,933,293	36,694,197	43,612,595	1,331,545	947,732	9,431,965	11,711,242	3,427,481	3,625,965	7,053,446
*****ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
99	391XXX	Office Furniture & Equipment; Computer Hardware	1,783,983	0	0	1,783,983	1,783,983	0	0	0	0	0	0	0
7		Utility 0	35,666,702	0	0	25,748,862	25,748,862	0	0	6,932,537	6,932,537	0	2,985,303	2,985,303
8		Utility 7	387,979	0	0	0	387,979	0	0	271,127	271,127	0	116,852	116,852
		TOTAL ACCOUNT	37,838,664	0	0	27,532,845	27,532,845	0	0	7,203,664	7,203,664	0	3,102,155	3,102,155
*****ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
99	392XXX	Transportation Equipment	15,343,819	7,430,392	2,600,267	5,313,160	15,343,819	0	0	0	0	0	0	0
99		Utility 0	5,532,010	0	0	0	5,532,010	3,420,804	1,161,737	949,469	5,532,010	0	0	0
99		Utility 1	2,117,109	0	0	0	2,117,109	0	0	0	0	2,117,109	0	2,117,109
7		Utility 2	496,107	0	0	358,155	358,155	0	0	96,428	96,428	0	41,524	41,524
9		Utility 7	1,306,219	1,031,195	0	0	1,031,195	275,024	0	0	275,024	0	0	0
9		Utility 9 - Wa	768,660	0	606,819	0	606,819	0	161,841	0	161,841	0	0	0
9		Utility 9 - Idaho	996,581	0	0	786,751	786,751	0	0	209,830	209,830	0	0	0
		TOTAL ACCOUNT	26,560,503	8,461,587	3,207,086	6,458,066	18,126,739	3,695,828	1,323,578	1,255,727	6,275,133	2,117,109	41,524	2,158,633

COMMON GENERAL PLANT  
 For Month Ended September 30, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

Report ID:  
 C-GPL-1A

\*\*\*\*\*ELECTRIC \*\*\*\*\*GAS NORTH \*\*\*\*\*GAS \*\*\*\*\*OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
<b>393000 Stores Equipment</b>														
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	1,063,064	0	0	839,236	839,236	0	0	223,828	223,828	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,946,343</b>	<b>126,951</b>	<b>175,664</b>	<b>1,204,490</b>	<b>1,507,105</b>	<b>115,265</b>	<b>42,918</b>	<b>223,828</b>	<b>382,011</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
<b>394000 Tools, Shop, &amp; Garage Equipment</b>														
99		Utility 0	3,389,662	1,256,993	421,345	1,711,324	3,389,662	0	0	0	0	0	0	0
99		Utility 1	1,880,999	0	0	0	0	1,006,129	458,281	416,589	1,880,999	0	0	0
99		Utility 2	932,154	0	0	0	0	0	0	0	0	932,154	0	932,154
7		Utility 7	3,978,814	0	0	2,872,425	2,872,425	0	0	773,362	773,362	0	333,027	333,027
8		Utility 8	1,067,342	0	0	0	0	0	0	745,880	745,880	0	321,462	321,462
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>11,599,353</b>	<b>1,290,467</b>	<b>428,805</b>	<b>4,819,424</b>	<b>6,538,696</b>	<b>1,015,057</b>	<b>460,270</b>	<b>1,998,687</b>	<b>3,474,014</b>	<b>932,154</b>	<b>654,489</b>	<b>1,586,643</b>
<b>395000 Laboratory Equipment</b>														
99		Utility 0	1,306,017	214,701	123,226	968,090	1,306,017	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>2,472,754</b>	<b>227,627</b>	<b>127,352</b>	<b>1,416,780</b>	<b>1,771,759</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>
<b>396XXX Power Operated Equipment</b>														
99		Utility 0	31,415,842	14,377,923	8,011,096	9,026,823	31,415,842	0	0	0	0	0	0	0
99		Utility 1	4,150,270	0	0	0	0	2,804,238	939,712	406,320	4,150,270	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>38,005,882</b>	<b>14,942,466</b>	<b>8,420,184</b>	<b>9,907,255</b>	<b>33,269,905</b>	<b>2,954,804</b>	<b>1,048,818</b>	<b>642,148</b>	<b>4,645,770</b>	<b>43,834</b>	<b>46,373</b>	<b>90,207</b>

COMMON GENERAL PLANT For Month Ended September 30, 2010 Average of Monthly Averages Basis		Report ID: C-GPL-1A	***** 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	40,283,682	5,588,962	2,203,251	32,491,469	40,283,682	0	0	0	0	0	0	0
99		Utility 1	792,180	0	0	0	792,180	464,112	328,068	0	792,180	0	0	0
99		Utility 2	540,383	0	0	0	540,383	0	0	0	540,383	0	0	540,383
7		Utility 7	9,323,153	0	0	6,730,664	6,730,664	0	0	1,812,141	1,812,141	0	780,348	780,348
8		Utility 8	926,079	0	0	0	926,079	0	0	0	926,079	0	278,916	278,916
9		Utility 9 - Wa	464,123	366,402	0	0	366,402	97,721	0	0	97,721	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
		TOTAL ACCOUNT	63,606,919	5,955,364	5,389,153	44,939,110	56,283,627	561,833	1,177,763	3,984,049	5,723,645	540,383	1,059,264	1,599,647
	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
		TOTAL ACCOUNT	447,931	824	3,396	322,126	326,346	220	292	85,023	85,535	0	36,050	36,050
		TOTAL GENERAL PLANT	251,217,971	33,341,994	23,152,007	136,499,586	192,993,587	10,345,635	5,124,327	25,967,208	41,437,170	7,847,352	8,939,862	16,787,214

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%

<b>ACCUMULATED DEPRECIATION COMMON GENERAL PLANT</b> For Month Ended September 30, 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
<b>Accumulated Depreciation - General Plant</b>						
99	108X06	Utility 0	39,619,576	39,619,576	0	0
99	108X06	Utility 1 - Allocated	628,610	0	628,610	0
99	108X06	Utility 1 - Washington	2,553,674	0	2,553,674	0
99	108X06	Utility 1 - Idaho	866,293	0	866,293	0
99	108X06	Utility 2	2,361,722	0	0	2,361,722
7	108X06	Utility 7	13,685,037	9,879,639	2,659,961	1,145,438
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-350,520	-253,051	-68,131	-29,339
8	108X06	Utility 8	958,035	0	669,494	288,541
9	108X06	Utility 9	15,732,212	12,419,795	3,312,417	0
		<b>Total</b>	<b>76,054,639</b>	<b>61,665,959</b>	<b>10,622,318</b>	<b>3,766,362</b>

<b>Accumulated Depreciation - General Plant, Transportation</b>						
99	108X07	Utility 0	5,594,447	5,594,447	0	0
99	108X07	Utility 1 - Allocated	219,017	0	219,017	0
99	108X07	Utility 1 - Washington	451,607	0	451,607	0
99	108X07	Utility 1 - Idaho	205,661	0	205,661	0
99	108X07	Utility 2	1,017,663	0	0	1,017,663
7	108X07	Utility 7	4,863	3,511	945	407
9	108X07	Utility 9	747,047	589,756	157,291	0
		<b>Total</b>	<b>8,240,305</b>	<b>6,187,714</b>	<b>1,034,521</b>	<b>1,018,070</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 DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: E-ADP-1A
For Month Ended September 30, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****					
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION PLANT:</b>							
E-PLT	Plant in Service	1,059,052,937	0	1,059,052,937	649,327,877	0	649,327,877
E-PLT	Less Land and Land Rights	4,293,968	0	4,293,968	3,329,939	0	3,329,939
	Depreciable Distribution Plant	1,054,758,969	0	1,054,758,969	645,997,938	0	645,997,938
	Percentage	0.00%	0.00%	100.00%	61.246%	0.00%	38.754%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
108X05	Accumulated Depreciation	0	0	322,119,064	197,285,042	0	197,285,042
108X05	Utility 0 Asset Recovery Obligation (Note 1)	0	0	-89,229	-54,649	0	-54,649
99	Accumulated Depreciation	322,119,064	0	322,119,064	197,285,042	0	197,285,042
99	Utility 0 Asset Recovery Obligation (Note 1)	-89,229	0	-89,229	-54,649	0	-54,649
<b>JURISDICTIONAL ALLOCATION:</b>							
<b>GENERAL PLANT - NON TRANSPORTATION</b>							
E-PLT	General Plant In Service	56,494,001	136,499,586	192,993,587	33,341,994	88,569,121	121,911,115
E-PLT	Less: General Land and Land Rights	818,677	3,205,293	4,023,970	371,603	2,079,786	2,451,389
E-PLT	Less: General Transportation Plant	11,668,673	6,458,066	18,126,739	8,461,587	4,190,381	12,651,968
	Depreciable Non Transpnt General Plant	44,006,651	126,836,227	170,842,878	24,508,804	82,298,954	106,807,758
	Percentage	74.241%	74.241%	100.00%	14.346%	14.346%	11.413%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
108X06	Accumulated Depreciation--Electric General Plant	45,781,425	0	45,781,425	8,846,598	0	8,846,598
403X60	Common Depreciation Expense (C-DEP)	360,476	0	360,476	69,657	0	69,657
403X60	Washington Depreciation Expense (C-DEP)	7,283	0	7,283	7,283	0	14,566
403X60	Idaho Depreciation Expense (C-DEP)	27,091	0	27,091	27,091	0	54,182
403X60	Depreciation Expense	190,416	0	190,416	36,410	0	36,410
	Total Depreciation Expense	211,866	550,892	762,758	113,350	357,451	470,801
<b>JURISDICTIONAL ALLOCATION:</b>							
<b>GENERAL PLANT--TRANSPORTATION</b>							
4	Accumulated Depreciation--Electric General Plant	15,884,534	45,781,425	61,665,959	8,846,598	29,705,735	38,552,333
4	Depreciation Expense (C-DEP)	125,073	360,476	485,549	69,657	233,898	303,555
99	Depreciation Expense (C-DEP) Directly Assigned	34,374	0	34,374	7,283	0	7,283
4	Depreciation Expense	52,419	190,416	242,835	36,410	123,553	159,963
	Total Depreciation Expense	211,866	550,892	762,758	113,350	357,451	470,801
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
E-PLT	Transportation General Plant	11,668,673	6,458,066	18,126,739	8,461,587	4,190,381	12,651,968
	Percentage	35.627%	35.627%	100.00%	46.680%	46.680%	100.00%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
108X07	Accumulated Depreciation--Electric General Plant	2,204,497	0	2,204,497	2,888,425	0	2,888,425
403X70	Depreciation Expense (C-DEP)	422	0	422	553	0	553
403X70	Depreciation Expense	4,913	0	4,913	3,434	0	3,434
<b>JURISDICTIONAL ALLOCATION:</b>							
<b>GENERAL PLANT--ELECTRIC PLANT (Electric Portion)</b>							
4	Accum Depreciation--Electric General Plant (Electric Portion)	3,983,217	2,204,497	6,187,714	2,888,425	1,430,410	4,318,835
4	Depreciation Expense (C-DEP)	762	422	1,184	553	274	827
4	Depreciation Expense	5,606	4,913	10,519	3,434	3,188	6,622
	Total Depreciation Expense	6,368	5,335	11,703	3,987	3,462	7,449
<b>ALLOCATION RATIOS:</b>							
E-ALL	4	100.000%	100.000%		64.886%	64.886%	35.114%
E-ALL	99	0.000%	0.000%		0.000%	0.000%	0.000%

COMMON INTANGIBLE PLANT  
 For Month Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 C-IPL-1A

Ref/Basis Account	Description	ELECTRIC		GAS NORTH		OREGON GAS	
		Direct - Wa	Idaho	Direct - Idaho	Wa	Direct	Allocated
303000	Intangible Plant						
99	Utility 1	0	0	0	951,308	0	0
7	Utility 7	0	0	0	0	0	0
9	Utility 9	0	153,199	0	0	0	0
	TOTAL ACCOUNT	0	153,199	0	951,308	0	0
303100	Misc Intangible Plant--Mainframe Software						
99	Utility 0	0	784,852	0	0	0	0
99	Utility 2	0	0	0	0	46,440	0
7	Utility 7	0	20,019,052	0	0	0	2,320,993
8	Utility 8	0	0	0	0	0	310,307
	TOTAL ACCOUNT	0	20,803,904	0	0	46,440	2,631,300
303110	Misc Intangible Plant--PC Software						
99	Utility 0	0	552,358	0	0	0	0
99	Utility 1	0	0	0	0	19,337	0
99	Utility 2	0	0	0	0	0	1,231
7	Utility 7	0	5,881,557	0	0	0	681,903
8	Utility 8	0	0	0	0	0	129,004
	TOTAL ACCOUNT	0	6,433,915	0	0	1,231	810,907
	TOTAL	0	27,391,018	0	951,308	168,450	3,442,207

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		Report ID:
COMMON PLANT		C-AAM-1A
For Month Ended September 30, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort (111X30, 111X31, 111X32)				
99	776,257	776,257	0	0
99	8,631	0	8,631	0
99	30,353	0	0	30,353
7	18,948,311	13,679,354	3,682,983	1,585,974
8	493,828	0	345,097	148,731
9	25,874	20,426	5,448	0
	<u>20,283,254</u>	<u>14,476,037</u>	<u>4,042,159</u>	<u>1,765,058</u>

Accum Amort--Leasehold Improvements (111X50, 111X60)				
2	40,470	0	0	40,470
7	109,549	79,087	21,293	9,169
9	12,869	10,159	2,710	0
	<u>162,888</u>	<u>89,246</u>	<u>24,003</u>	<u>49,639</u>

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE		Report ID: E-CAM-1A
For Month Ended September 30, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****		*****	
Direct	Allocated	Total	Direct	Allocated	Total
Plant in Service					
E-PLT	303000	Misc Intangible Plant	0	153,199	153,199
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	20,803,904	20,803,904
E-PLT	303110	Misc Intangible Plant - PC Software	0	6,433,915	6,433,915
		Total Intangible Plant - Software	0	27,391,018	27,391,018
		Percentage	0.0000%	100.0000%	100.0000%
ALLOCATION BASED ON DEPRECIABLE PLANT:					
C-AAM	111	Accumulated Amortization (111X30, X31, X32)	0	14,476,037	14,476,037
	404	Amortization Expense (404X30, X31, X32)	0	394,919	394,919
JURISDICTIONAL ALLOCATION:					
4	111	Accumulated Amortization (111X30, X31, X32)	0	14,476,037	14,476,037
4	404	Amortization Expense (404X30, X31, X32)	0	394,919	394,919

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	64.886%	35.114%
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ACCUMULATED DEFERRED FIT NON		Report ID:
UTILITY - SPECIFIC GENERAL PLANT		C-DTX-1A
For Month Ended September 30, 2010		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-15,417,724	-11,130,517	-2,996,743	-1,290,463
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,738,958	-1,372,820	-366,138	0
		Total	-17,156,682	-12,503,337	-3,362,881	-1,290,463

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%

<p><b>ELECTRIC RATE OF RETURN</b>                  For Twelve Months Ended September 30, 2010                  Average of Monthly Averages Basis</p>	<p>Report ID:                  E-ROR-12A</p>
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	126,698,295	76,663,345	50,034,950
E-ALL		Colstrip 3 AFUDC Reallocation	0	-192,612	192,612
Adjusted Net Operating Income			126,698,295	76,470,733	50,227,562
E-APL		Electric Net Rate Base	1,649,550,273	1,051,885,431	597,664,842
RATE OF RETURN			7.681%	7.270%	8.404%

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	Production/Transmission Ratio	12/31/2009	System	Washington	Idaho
1	Input			12/31/2009	100.000%	64.870%	35.130%
2	Input	Number of Customers		9/30/2010	356,177	233,845	122,332
		Percent			100.000%	65.654%	34.346%
3	E-OPS	Direct Distribution Operating Expense			20,448,428	13,998,114	6,450,314
		Percent			100.000%	68.456%	31.544%
	Input	Jurisdictional 4-Factor Ratio		12/31/2009	20,593,051	12,739,286	7,853,765
		Direct O & M Accts 500 - 598			5,591,094	3,960,362	1,630,732
		Direct O & M Accts 901 - 935			26,184,145	16,699,648	9,484,497
		Total			100.000%	63.778%	36.222%
		Percentage			8,419,500	5,779,737	2,639,763
		Direct Labor Accts 500 - 598			2,702,659	2,085,652	617,007
		Direct Labor Accts 901 - 935			11,122,159	7,865,389	3,256,770
		Total			100.000%	70.718%	29.282%
		Percentage			356,620	234,243	122,377
		Number of Customers			100.000%	65.684%	34.316%
		Percentage			730,996,572	433,958,741	297,037,831
		Net Direct Plant			100.000%	59.365%	40.635%
		Percentage			400.000%	259,545%	140.455%
		Total Percentages			100.000%	64.886%	35.114%
		Percent					

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Input	Ref	Description	System		
			Washington	Idaho	Oregon
			Total	Gas North	Gas
Input		Elec/Gas North/Oregon 4-Factor	1/1/2010		
		Direct O & M Accts 500 - 894		3,116,832	1,976,886
		Direct O & M Accts 901 - 935		12,684,856	3,841,428
		Accts 901 - 905 Utility 9 Only		1,344,573	XXXXXXX
		Adjustments		0	
		Total		17,146,261	5,818,314
		Percentage		16.093%	5.461%
		Direct Labor Accts 500 - 894		8,181,894	3,573,482
		Direct Labor Accts 901 - 935		361,664	1,157,264
		Accts 901 - 905 Utility 9 Only		1,158,379	XXXXXXX
		Total		9,701,937	4,730,746
		Percentage		15.194%	7.409%
		Number of Customers at 12/31/09		220,748	95,602
		Percentage		32.802%	14.206%
		Net Direct Plant		309,908,801	145,291,297
		Percentage		13.657%	6.403%
		Total Percentages		288.775%	33.479%
		Average (CD AA)		19.437%	8.370%
7					
		Gas North/Oregon 4-Factor	1/1/2010		
		Direct O & M Accts 500 - 894		3,116,832	1,976,886
		Direct O & M Accts 901 - 935		12,684,856	3,841,428
		Direct O & M Accts 901 - 905 (Utility 9 only)		1,344,573	XXXXXXX
		Total		17,146,261	5,818,314
		Percentage		74.664%	25.336%
		Direct Labor Accts 500 - 894		8,181,894	3,573,482
		Direct Labor Accts 901 - 935		361,664	1,157,264
		Direct O & M Accts 901 - 905 (Utility 9 only)		1,158,379	XXXXXXX
		Total		9,701,937	4,730,746
		Percentage		67.222%	32.778%
		Number of Customers at 12/31/09		220,748	95,602
		Percentage		69.780%	30.220%
		Net Direct Plant		305,689,899	144,766,575
		Percentage		67.862%	32.138%
		Total Percentages		279.528%	120.472%
		Average (GD AA)		69.882%	30.118%
8					



**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North
		Direct O & M Accts 500 - 894	49,105,060	45,988,228	3,116,832
		Direct O & M Accts 901 - 935	48,103,856	35,419,000	12,684,856
		Adjustments	0	0	0
		Total	97,208,916	81,407,228	15,801,688
		Percentage	100.000%	83.745%	16.255%
		Direct Labor Accts 500 - 894	51,518,901	43,337,007	8,181,894
		Direct Labor Accts 901 - 935	4,574,397	4,212,733	361,664
		Total	56,093,298	47,549,740	8,543,558
		Percentage	100.000%	84.769%	15.231%
		Number of Customers at 12/31/09	577,368	356,620	220,748
		Percentage	100.000%	61.766%	38.234%
		Net Direct Plant	2,108,415,405	1,802,725,506	305,689,899
		Percentage	100.000%	85.501%	14.499%
9		Total Percentages Average (CD AN/ID/WA)	400.000%	315.781%	84.219%
			100.000%	78.945%	21.055%
10	E-PLT	Net Electric Distribution Plant Percent	720,804,778	441,002,782	279,801,996
			100.000%	61.182%	38.818%
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent	78,526,844	50,257,910	28,268,934
			100.000%	64.001%	35.999%
12	E-PLT	Net Electric Plant Percent	1,897,066,820	1,201,943,467	695,123,353
			100.000%	63.358%	36.642%
13	E-PLT	Net Electric General Plant Percent	112,397,216	70,653,008	41,744,208
			100.000%	62.860%	37.140%
14	E-SCM	Net Allocated Schedule M Percent	-128,189,443	-81,814,627	-46,374,816
			100.000%	63.823%	36.177%

**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
99	Input	Not Allocated		0.000%	0.000%

Situs Plant by Functional Group:  
 (Used to functionalize R&P Property Tax on Report E-OTX) 12/31/2009

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

SPECIAL MANUAL ADJUSTMENTS:  
 Adjustments to NOI (Report E-ROR):  
 Colstrip 3 AFUDC Reallocation - 12/09 ANNUALLY

	System	Washington	Idaho
Colstrip 3 AFUDC Reallocation - Plant (12/09)			
- Accum Deprec (12/09)	0	-192,612	192,612
	0	-7,385,319	7,385,319
	0	-5,686,902	5,686,902

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended September 30, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

		SYSTEM ***** WASHINGTON ***** IDAHO *****		Total		Total	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
		0	240,037,718	0	240,037,718	0	240,037,718
99	440000	296,030,159	0	296,030,159	0	296,030,159	0
99	442200	265,820,087	0	265,820,087	0	265,820,087	0
1	442300	111,866,160	0	111,866,160	0	111,866,160	0
99	444000	6,697,164	0	6,697,164	0	6,697,164	0
99	499XXX	1,030,920	0	1,030,920	0	1,030,920	0
99	448000	1,013,800	0	1,013,800	0	1,013,800	0
TOTAL SALES TO ULTIMATE CUSTOMERS		682,458,290	0	682,458,290	0	682,458,290	0
1	447XXX	0	240,037,718	240,037,718	0	240,037,718	0
TOTAL SALES OF ELECTRICITY		682,458,290	240,037,718	922,496,008	436,257,804	1,358,753,812	240,037,718
OTHER OPERATING REVENUE:							
99	451000	573,503	0	573,503	346,746	920,249	0
1	453000	0	296,713	296,713	0	296,713	0
1	454000	2,363,420	60,965	2,424,385	1,581,747	4,006,132	39,548
1	456XXX	2,496,659	98,626,316	101,122,975	2,449,734	103,572,709	63,978,891
TOTAL OTHER OPERATING REVENUE		5,433,582	98,983,994	104,417,576	4,378,227	108,795,803	64,218,739
TOTAL ELECTRIC REVENUE		687,891,872	339,021,712	1,026,913,584	440,636,031	1,467,549,615	304,256,457
EXPENSE							
STEAM POWER GENERATION EXPENSE:							
1	500000	0	544,706	544,706	0	544,706	0
1	501000	0	28,119,292	28,119,292	0	28,119,292	0
1	502000	0	3,757,317	3,757,317	0	3,757,317	0
1	505000	0	779,421	779,421	0	779,421	0
1	506000	237,568	2,475,345	2,712,913	-321,894	2,391,019	1,603,756
1	507000	0	15,981	15,981	0	15,981	0
TOTAL STEAM POWER GENERATION EXPENSE		237,568	6,818,751	7,056,317	-321,894	6,734,423	1,603,756
MAINTENANCE							
1	510000	0	487,385	487,385	0	487,385	0
1	511000	0	535,004	535,004	0	535,004	0
1	512000	0	4,633,192	4,633,192	0	4,633,192	0
1	513000	0	1,577,878	1,577,878	0	1,577,878	0
1	514000	0	757,094	757,094	0	757,094	0
TOTAL MAINTENANCE		0	7,352,673	7,352,673	0	7,352,673	0
TOTAL STEAM POWER GENERATION EXP		237,568	14,171,424	14,409,090	-321,894	14,087,196	1,603,756

RESULTS OF OPERATIONS

**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended September 30, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description Report ID:  
 E-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	2,345,316	2,345,316	0	1,521,406	1,521,406	0	823,910	823,910
1	536000	Water for Power	0	888,871	888,871	0	576,611	576,611	0	312,260	312,260
1	537000	Hydraulic Expense	4,212,849	1,472,049	5,684,898	2,565,122	954,918	3,520,040	1,647,727	517,131	2,164,858
1	538000	Electric Expense	0	5,693,939	5,693,939	0	3,693,658	3,693,658	0	2,000,281	2,000,281
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	606,006	606,006	0	393,116	393,116	0	212,890	212,890
1	540000	Rent	-2,557,418	1,019,078	-1,538,340	-1,471,685	661,076	-810,609	-1,085,733	358,002	-727,731
1	540100	MT Trust Funds Land Settlement Rents	7,896,383	0	7,896,383	4,903,327	0	4,903,327	2,993,056	0	2,993,056
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	320,563	320,563	0	207,949	207,949	0	112,614	112,614
1	542000	Structures	0	529,904	529,904	0	343,749	343,749	0	186,155	186,155
1	543000	Reservoirs, Dams, & Waterways	0	703,106	703,106	0	456,105	456,105	0	247,001	247,001
1	544000	Electric Plant	0	1,737,884	1,737,884	0	1,127,365	1,127,365	0	610,519	610,519
1	545000	Miscellaneous Hydraulic Plant	0	124,782	124,782	0	80,946	80,946	0	43,836	43,836
1		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>9,551,814</b>	<b>15,441,498</b>	<b>24,993,312</b>	<b>5,996,764</b>	<b>10,016,899</b>	<b>16,013,663</b>	<b>3,555,050</b>	<b>5,424,599</b>	<b>8,979,649</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	904,477	904,477	0	586,734	586,734	0	317,743	317,743
1	547000	Fuel	0	106,520,025	106,520,025	0	69,099,540	69,099,540	0	37,420,485	37,420,485
1	548000	Generation Expense	0	2,544,659	2,544,659	0	1,650,720	1,650,720	0	893,939	893,939
1	549000	Miscellaneous Other Power Generation Expense	0	487,161	487,161	0	316,021	316,021	0	171,140	171,140
1	550000	Rent	0	33,444	33,444	0	21,695	21,695	0	11,749	11,749
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	882,000	882,000	0	572,153	572,153	0	309,847	309,847
1	552000	Structures	0	1,974	1,974	0	1,281	1,281	0	693	693
1	553000	Generating & Electric Equipment	0	1,764,828	1,764,828	0	1,144,844	1,144,844	0	619,984	619,984
1	554000	Miscellaneous Other Power Generation Plant	0	105,820	105,820	0	68,645	68,645	0	37,175	37,175
1		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>0</b>	<b>113,244,388</b>	<b>113,244,388</b>	<b>0</b>	<b>73,461,633</b>	<b>73,461,633</b>	<b>0</b>	<b>39,782,755</b>	<b>39,782,755</b>
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	18,842,524	259,713,356	278,555,880	0	168,476,053	168,476,053	18,842,524	91,237,303	110,079,827
1	556000	System Control & Load Dispatching	0	539,132	539,132	0	349,735	349,735	0	189,397	189,397
E-557	557XXX	Other Expense	10,680,568	97,320,297	108,000,865	11,357,791	63,131,678	74,489,469	-677,223	34,188,619	33,511,396
1		<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>	<b>29,523,092</b>	<b>357,572,785</b>	<b>387,095,877</b>	<b>11,357,791</b>	<b>231,957,466</b>	<b>243,315,257</b>	<b>18,165,301</b>	<b>125,615,319</b>	<b>143,780,620</b>
1		<b>TOTAL POWER PRODUCTION O&amp;M EXP</b>	<b>39,312,474</b>	<b>529,941,286</b>	<b>569,253,760</b>	<b>17,032,661</b>	<b>343,772,911</b>	<b>360,805,572</b>	<b>22,279,813</b>	<b>186,168,375</b>	<b>208,448,188</b>

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-OPS-12A

Ref/Basis	Account	Description	Direct		Allocated		Total		Direct		Allocated		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>***** SYSTEM ***** WASHINGTON ***** IDAHO *****</b>														
TRANSMISSION OPERATING EXPENSE:														
OPERATION														
1	560000	Supervision & Engineering	229,019	2,036,542	2,265,561	158,213	1,321,105	1,479,318	70,806	715,437	786,243			
1	561000	Load Dispatching	0	2,190,864	2,190,864	0	1,421,213	1,421,213	0	769,651	769,651			
1	562000	Station Expense	0	223,187	223,187	0	144,781	144,781	0	78,406	78,406			
1	563000	Overhead Line Expense	0	490,713	490,713	0	318,326	318,326	0	172,387	172,387			
1	565000	Transmission of Electricity by Others	0	16,758,214	16,758,214	0	10,871,053	10,871,053	0	5,887,161	5,887,161			
1	566000	Miscellaneous Transmission Expense	0	1,538,054	1,538,054	0	997,736	997,736	0	540,318	540,318			
1	567000	Rent	0	102,410	102,410	0	66,433	66,433	0	35,977	35,977			
MAINTENANCE														
1	568000	Supervision & Engineering	337	624,184	624,521	0	404,908	404,908	337	219,276	219,613			
1	569000	Structures	3,967	332,828	336,795	0	215,906	215,906	3,967	116,922	120,889			
1	570000	Station Equipment	0	1,146,028	1,146,028	0	743,428	743,428	0	402,600	402,600			
1	571000	Overhead Lines	25,850	1,495,446	1,521,296	1,312	970,096	971,408	24,538	525,350	549,888			
1	572000	Underground Lines	0	17,281	17,281	0	11,210	11,210	0	6,071	6,071			
1	573000	Service Miscellaneous	924	22,874	23,798	230	14,838	15,068	694	8,036	8,730			
		<b>TOTAL TRANSMISSION OPERATING EXP</b>	<b>260,097</b>	<b>26,978,625</b>	<b>27,238,722</b>	<b>159,755</b>	<b>17,501,033</b>	<b>17,660,788</b>	<b>100,342</b>	<b>9,477,592</b>	<b>9,577,934</b>			
<b>*****</b>														
1	403X40	Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,493,298	27,493,298	0	17,834,902	17,834,902	0	9,658,396	9,658,396			
1	404X40	Depreciation Expense--Transmission Plant	0	9,646,153	9,646,153	0	6,257,459	6,257,459	0	3,388,694	3,388,694			
1	404X20	Amortization of Limited-Term Plant	2,785	94,245	97,030	2,785	61,137	63,922	0	33,108	33,108			
1	404X20	Amortization of Hydro Licensing Costs	17,516	913,665	931,181	17,516	592,694	610,210	0	320,971	320,971			
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	11,279	0	11,279	-103,282	0	-103,282			
99	407322	Reg Debit Spokane River Relicence	12,470	0	12,470	11,279	0	11,279	1,191	0	1,191			
99	407422	Reg Credit Spokane River Relicence	-92,951	0	-92,951	-92,951	0	-92,951	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	1,705	166,667	168,372	1,705	108,117	109,822	0	58,550	58,550			
1	407325	Lake CDA IPA Interest Expense	0	7,644	7,644	-10,737	0	4,959	0	2,685	2,685			
99	407424	Reg Credit Lake CDA CDR Fund	-10,737	0	-10,737	153,132	0	153,132	184,656	0	184,656			
99	407380	Amortization of Watsila Generators	337,788	0	337,788	796,940	0	516,975	0	279,965	279,965			
1	407382	Reg Debit Amt CDA Settlement	33,171	0	33,171	26,481	0	26,481	6,690	0	6,690			
99	407482	Reg Credit Amt Lake CDA Settlement	-105,591	0	-105,591	-105,591	0	-105,591	0	0	0			
99	407395	Optional Renewable Power Revenue Offset	57,323	0	57,323	42,485	0	42,485	14,838	0	14,838			
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	27,810	0	27,810	-7,020,246	0	-7,020,246	27,810	0	27,810			
99	407450/499	Amortization of BPA Residential Exchange Credit	-10,442,428	0	-10,442,428	0	0	0	-3,422,182	0	-3,422,182			
E-OTX		Taxes Other Than FIT--Prod & Trans	0	13,069,672	13,069,672	0	8,478,297	8,478,297	0	4,591,375	4,591,375			
		<b>TOTAL DEP/AMT/TAXES OTHER THEN FIT</b>	<b>-8,275,215</b>	<b>52,188,284</b>	<b>43,913,069</b>	<b>-4,626,960</b>	<b>33,854,540</b>	<b>29,227,580</b>	<b>-3,648,255</b>	<b>18,333,744</b>	<b>14,685,489</b>			
		<b>TOTAL PRODUCTION &amp; TRANS EXPENSE</b>	<b>31,297,356</b>	<b>609,108,195</b>	<b>640,405,551</b>	<b>12,565,456</b>	<b>395,128,484</b>	<b>407,693,940</b>	<b>18,731,900</b>	<b>213,979,711</b>	<b>232,711,611</b>			

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended September 30, 2010  
 Average of Monthly Averages Basis  
 Ref/Basis Account Description

		SYSTEM ***** WASHINGTON ***** IDAHO *****		*****		*****		*****		*****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION EXPENSES:</b>											
<b>OPERATION:</b>											
3	580000	Supervision & Engineering	312,699	1,134,354	1,447,053	157,066	776,533	933,599	155,633	357,821	513,454
3	582000	Station Expense	699,811	14,279	714,090	430,965	9,775	440,740	268,846	4,504	273,350
3	583000	Overhead Line Expense	837,500	542,598	1,380,098	641,220	371,441	1,012,661	196,280	171,157	367,437
3	584000	Underground Line Expense	683,561	0	683,561	441,082	0	441,082	242,479	0	242,479
3	585000	Street Light & Signal System Operation Expense	1,736,682	0	1,736,682	1,509,268	0	1,509,268	189,163	0	189,163
3	586000	Meter Expense	236,492	0	236,492	47,329	0	47,329	227,414	0	227,414
3	587000	Customer Installations Expense	818,727	6,359	825,086	396,131	4,353	400,484	422,596	2,006	424,602
3	588000	Miscellaneous Distribution Expense	3,444,759	2,804,631	6,249,390	2,459,013	1,919,938	4,378,951	985,746	884,693	1,870,439
3	589000	Rent	34,990	243,352	278,342	34,227	166,589	200,816	763	76,763	77,526
<b>MAINTENANCE:</b>											
3	590000	Supervision & Engineering	489,045	885,406	1,374,451	316,214	606,114	922,328	172,831	279,292	452,123
3	591000	Structures	413,102	0	413,102	274,753	0	274,753	138,349	0	138,349
3	592000	Station Equipment	865,458	88,811	954,269	586,740	60,796	647,536	278,718	28,015	306,733
3	593000	Overhead Lines	6,775,541	1,657	6,777,198	4,366,883	1,134	4,368,017	2,408,658	523	2,409,181
3	594000	Underground Lines	890,134	0	890,134	611,608	0	611,608	278,526	0	278,526
3	595000	Line Transformers	613,734	300,210	913,944	413,004	205,512	618,516	200,730	94,698	295,428
3	596000	Street Light & Signal System Maintenance Exp	726,057	0	726,057	488,667	0	488,667	237,390	0	237,390
3	597000	Meters	148,719	0	148,719	125,956	0	125,956	22,763	0	22,763
3	598000	Miscellaneous Distribution Expense	721,417	34,750	756,167	697,988	23,788	721,776	23,429	10,962	34,391
<b>TOTAL DISTRIBUTION OPERATING EXP</b>			20,448,428	6,056,407	26,504,835	13,998,114	4,145,973	18,144,087	6,450,314	1,910,434	8,360,748
99	403X50	Depreciation Expense--Distribution Plant	27,917,025	0	27,917,025	17,742,741	0	17,742,741	10,174,284	0	10,174,284
E-OTX		Taxes Other Than FIT--Distribution	38,817,742	0	38,817,742	33,803,507	0	33,803,507	5,014,235	0	5,014,235
<b>TOTAL DISTRIBUTION EXPENSES</b>			87,183,195	6,056,407	93,239,602	65,544,362	4,145,973	69,690,335	21,638,833	1,910,434	23,549,267
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	624,935	624,935	0	410,295	410,295	0	214,640	214,640
2	902000	Meter Reading Expenses	2,614,089	127,591	2,741,680	2,237,688	83,769	2,321,457	376,401	43,822	420,223
E-903	903XXX	Customer Records & Collection Expenses	1,801,619	6,168,894	7,970,513	1,213,176	4,042,012	5,255,188	588,443	2,126,882	2,715,325
2	904000	Uncollectible Accounts	0	2,456,097	2,456,097	0	1,612,526	1,612,526	0	843,571	843,571
2	905000	Misc Customer Accounts	0	173,641	173,641	0	114,002	114,002	0	59,639	59,639
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			4,415,708	9,551,158	13,966,866	3,450,864	6,262,604	9,713,468	964,844	3,288,554	4,253,398
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	27,519,171	591,417	28,110,588	19,694,982	388,289	20,083,271	7,824,189	203,128	8,027,317
2	909000	Advertising	48,821	472,305	521,126	36,565	310,087	346,652	12,256	162,218	174,474
2	910000	Misc Customer Service & Info Exp	0	193,414	193,414	0	126,984	126,984	0	66,430	66,430
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			27,567,992	1,257,136	28,825,128	19,731,547	825,360	20,536,907	7,836,445	431,776	8,268,221

ELECTRIC OPERATING STATEMENT  
 For Twelve Months Ended September 30, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 E-OPS-12A

Ref/Basis	Account	Description	Direct		Allocated		Total		Direct		Allocated		Total	
<b>SALES EXPENSES:</b>														
2	912000	Demonstrating & Selling Expenses	0	88,010	0	88,010	88,010	88,010	0	57,782	57,782	0	30,228	30,228
2	913000	Advertising	0	66,969	0	66,969	66,969	43,968	0	43,968	43,968	0	23,001	23,001
2	916000	Miscellaneous Sales Expenses	183,242	39,416	222,658	173,360	222,658	199,238	173,360	25,878	199,238	9,882	13,538	23,420
		<b>TOTAL SALES EXPENSES</b>	<b>183,242</b>	<b>194,395</b>	<b>377,637</b>	<b>173,360</b>	<b>377,637</b>	<b>300,988</b>	<b>173,360</b>	<b>127,628</b>	<b>300,988</b>	<b>9,882</b>	<b>66,767</b>	<b>76,649</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>														
4	920000	Salaries	157,538	21,409,633	21,567,171	78,444	13,891,854	13,970,298	79,094	7,517,779	7,596,873	0	1,355,511	1,355,511
4	921000	Office Supplies & Expenses	1,563	3,860,314	3,861,877	1,563	2,504,803	2,506,366	0	1,355,511	1,355,511	0	-18,426	-18,426
4	922000	Admin Exp Transferred--Credit	0	-52,474	-52,474	0	-34,048	-34,048	0	-18,426	-18,426	0	4,810,662	4,810,662
4	923000	Outside Services Employed	36,082	13,700,124	13,736,206	36,082	8,889,462	8,925,544	0	4,810,662	4,810,662	0	457,501	457,501
4	924000	Property Insurance Premium	0	1,302,901	1,302,901	0	845,400	845,400	0	457,501	457,501	0	1,351,981	1,351,981
4	925XXXX	Injuries and Damages	0	3,850,261	3,850,261	0	2,498,280	2,498,280	0	1,351,981	1,351,981	0	338,069	338,069
4	926XXX	Employee Pensions and Benefits	340,857	709,937	1,050,794	252,075	460,650	712,725	88,782	249,287	338,069	0	6,177	6,177
4	927000	Franchise Requirements	6,177	0	6,177	0	0	0	6,177	0	0	0	1,901,422	1,901,422
1	928000	Regulatory Commission Expenses	1,884,280	3,576,736	5,461,016	1,239,365	2,320,229	3,559,594	644,915	1,256,507	1,901,422	0	1,219,453	1,219,453
4	930000	Miscellaneous General Expenses	225,689	3,403,120	3,628,809	201,208	2,208,148	2,409,356	24,481	1,194,972	1,219,453	0	193,034	205,580
4	931000	Rents	67,938	549,734	617,672	55,392	356,700	412,092	12,546	193,034	205,580	0	2,418,530	2,418,530
4	935000	Maintenance of General Plant	630,264	6,887,653	7,517,917	181,543	4,469,123	4,650,666	448,721	2,418,530	2,867,251	0	20,787,338	22,092,054
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>3,350,388</b>	<b>59,197,939</b>	<b>62,548,327</b>	<b>2,045,672</b>	<b>38,410,601</b>	<b>40,456,273</b>	<b>1,304,716</b>	<b>20,787,338</b>	<b>22,092,054</b>	<b>0</b>	<b>3,384,960</b>	<b>3,384,960</b>
E-ADP		Depreciation Expense--General Plant	2,541,992	6,286,139	8,828,131	1,364,346	4,078,825	5,443,171	1,177,646	2,207,314	3,384,960	0	1,595,296	1,595,296
E-CAM		Amortization--Intangible Plant--Software	0	4,543,190	4,543,190	0	2,947,894	2,947,894	0	1,595,296	1,595,296	0	2,612	2,612
4		Amortization of Leasehold Imp (404X50)	0	7,438	7,438	0	4,826	4,826	0	2,612	2,612	0	24,592,560	24,592,560
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>5,892,380</b>	<b>70,034,706</b>	<b>75,927,086</b>	<b>3,410,018</b>	<b>45,442,146</b>	<b>48,852,164</b>	<b>2,482,362</b>	<b>24,592,560</b>	<b>27,074,922</b>	<b>0</b>	<b>244,269,802</b>	<b>295,934,068</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>156,539,873</b>	<b>696,201,997</b>	<b>852,741,870</b>	<b>104,875,607</b>	<b>451,932,195</b>	<b>556,807,802</b>	<b>51,664,266</b>	<b>244,269,802</b>	<b>295,934,068</b>	<b>0</b>	<b>70,420,100</b>	<b>70,420,100</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>174,171,714</b>			<b>103,751,614</b>			<b>70,420,100</b>			
E-FIT		FEDERAL INCOME TAX--Normal Accrual			9,701,287			3,947,451			5,753,836			
E-FIT		DEFERRED FEDERAL INCOME TAX			37,903,159			23,225,815			14,677,344			
E-FIT		AMORTIZED ITC - NOXON			-131,027			-84,997			-46,030			
		<b>ELECTRIC NET OPERATING INCOME</b>			<b>126,698,295</b>			<b>76,663,345</b>			<b>50,034,950</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%	68.456%	31.544%
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 September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-555-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	153,964,691	153,964,691	0	99,876,895	99,876,895	0	54,087,796	54,087,796
1	555312	Purchased Power - Lancaster	0	18,076,461	18,076,461	0	11,726,200	11,726,200	0	6,350,261	6,350,261
1	555313	Energy Deviationsr - Lancaster	0	719,848	719,848	0	466,965	466,965	0	252,883	252,883
99	555380	Idaho - WPI Amortization/Potlatch Purchases	18,842,524	0	18,842,524	0	0	0	18,842,524	0	18,842,524
1	555550	Non-Monetary Exchange Power	0	251,333	251,333	0	163,040	163,040	0	88,293	88,293
1	555700	Bookout Purchases	0	86,069,248	86,069,248	0	55,833,121	55,833,121	0	30,236,127	30,236,127
1	555710	Intercompany Purchased Power	0	631,775	631,775	0	409,832	409,832	0	221,943	221,943
TOTAL ACCOUNT 555			18,842,524	259,713,356	278,555,880	0	168,476,053	168,476,053	18,842,524	91,237,303	110,079,827

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 September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-557-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,516,180	5,516,180	0	3,578,346	3,578,346	0	1,937,834	1,937,834
1	557010	Other Power Supply Expense - Financial	0	-455,064	-455,064	0	-295,200	-295,200	0	-159,864	-159,864
1	557150	Fuel - Economic Dispatch	0	88,737,358	88,737,358	0	57,563,924	57,563,924	0	31,173,434	31,173,434
1	557160	Power Supply Expense - Miscellaneous	3,349,352	348,995	3,698,347	3,349,352	226,393	3,575,745	0	122,602	122,602
99	557161	Unbilled Add-Ons	-1,559,613	0	-1,559,613	-1,577,120	0	-1,577,120	17,507	0	17,507
1	557170	Broker Fees - Power	0	259,651	259,651	0	168,436	168,436	0	91,215	91,215
99	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	2,130,752	0	2,130,752	2,130,752	0	2,130,752	0	0	0
99	557290	Washington ERM Amortization	13,662,250	0	13,662,250	13,662,250	0	13,662,250	0	0	0
99	557312	Lancaster Power Supply Expense Deferred	-6,704,941	0	-6,704,941	-6,704,941	0	-6,704,941	0	0	0
99	557380	Idaho PCA Deferred	-12,621,464	0	-12,621,464	0	0	0	-12,621,464	0	-12,621,464
99	557390	Idaho PCA Amortization	11,605,530	0	11,605,530	0	0	0	11,605,530	0	11,605,530
1	557395	Optional Renewable Power Expense Offset	0	-31,183	-31,183	0	-20,228	-20,228	0	-10,955	-10,955
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	2,916,360	2,916,360	0	1,891,843	1,891,843	0	1,024,517	1,024,517
TOTAL ACCOUNT 557			10,680,568	97,320,297	108,000,865	11,357,791	63,131,678	74,489,469	-677,223	34,188,619	33,511,396

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 September 30, 2010  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
2	903000	Customer Records and Collections	1,801,619	5,815,515	7,617,134	1,213,176	3,818,118	5,031,294	588,443	1,997,397	2,585,840
12	903920	A/R Sold - Program Fees	0	353,411	353,411	0	223,914	223,914	0	129,497	129,497
12	903930	A/R Sold - Maturity Yield Fee	0	-32	-32	0	-20	-20	0	-12	-12
TOTAL ACCOUNT 903			1,801,619	6,168,894	7,970,513	1,213,176	4,042,012	5,255,188	588,443	2,126,882	2,715,325

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	12	Net Electric Plant	100.000%	63.358%	36.642%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908  
 For Twelve Months Ended September 30, 2010  
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			5,380	591,417	596,797	2,235	388,289	390,524	3,145	203,128	206,273
2	908000	Customer Assistance Expense									
99	908600	DSM Tariff Rider Expense Offset	26,790,618	0	26,790,618	19,285,620	0	19,285,620	7,504,998	0	7,504,998
99	908610	Limited Income Tax Refund Program	291,157	0	291,157	291,157	0	291,157	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	129,903	0	129,903	115,970	0	115,970	13,933	0	13,933
99	908990	DSM Amortization	302,113	0	302,113	0	0	0	302,113	0	302,113
TOTAL ACCOUNT 908			27,519,171	591,417	28,110,588	19,694,982	388,289	20,083,271	7,824,189	203,128	8,027,317

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

ALLOCATION RATIOS:

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

65.654% 34.346%

<b>FEDERAL INCOME TAXES--ELECTRIC</b> For Twelve Months Ended September 30, 2010 Average of Monthly Averages Basis		Report ID: E-FIT-12A
Ref/Basis	Description	

	System	Washington	Idaho
Calculation of Taxable Operating Income:			
E-OPS	1,026,913,584	660,559,416	366,354,168
E-OPS	728,715,275	467,638,083	261,077,192
E-OPS	72,139,181	46,887,915	25,251,266
E-OTX	51,887,414	42,281,804	9,605,610
	174,171,714	103,751,614	70,420,100
E-INT	56,696,713	36,973,773	19,722,940
E-SCM	86,204,372	55,243,388	30,960,984
E-SCM	173,769,119	109,320,658	64,448,461
	29,910,254	12,700,571	17,209,683
	35.00%	35.00%	35.00%
	10,468,589	4,445,200	6,023,389
1	(767,302)	(497,749)	(269,553)
1	0	0	0
	9,701,287	3,947,451	5,753,836
E-DTE	37,903,159	23,225,815	14,677,344
1	(131,027)	(84,997)	(46,030)
	47,473,419	27,088,269	20,385,150

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		Report ID:
For Twelve Months Ended September 30, 2010		E-SCM-12A
Average of Monthly Averages Basis		
Ref/Basis	Description	

		***** 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	3,393,527	3,393,527	0	2,150,071	2,150,071	0	1,243,456	1,243,456
2	997002 Injuries and Damages	0	-36,285	-36,285	0	-23,823	-23,823	0	-12,462	-12,462
12	997003 Salvage	0	-2,070,284	-2,070,284	0	-1,311,691	-1,311,691	0	-758,593	-758,593
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	-290,224	-290,224	0	-188,315	-188,315	0	-101,909	-101,909
99	997007 Idaho PCA	-826,327	0	-826,327	0	0	0	-826,327	0	-826,327
99	997008 Idaho DSM Book Amortization	302,113	0	302,113	0	0	0	302,113	0	302,113
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	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	276,593	276,593	0	179,470	179,470	0	97,123	97,123
12	997016 Redemption Expense Amortization	0	594,387	594,387	0	376,592	376,592	0	217,795	217,795
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	5,396,416	0	5,396,416	3,283,938	0	3,283,938	2,112,478	0	2,112,478
4	997018 DSM Tariff Rider	-80,196	0	-80,196	0	-52,036	-52,036	0	-28,160	-28,160
1	997019 CSS Temporary Service Fees	237,053	0	237,053	58,140	0	58,140	178,913	0	178,913
4	997020 FAS87 Current Pension Accrual	0	-13,204	-13,204	0	-8,568	-8,568	0	-4,636	-4,636
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	788,925	788,925	0	499,847	499,847	0	289,078	289,078
99	997033 BPA Residential Exchange	-4,433,579	0	-4,433,579	-2,945,068	0	-2,945,068	-1,488,511	0	-1,488,511
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	-182,763	-182,763	0	-118,588	-118,588	0	-64,175	-64,175
2	997066 Miscellaneous Schedule M Additions	0	2,523,195	2,523,195	0	1,656,578	1,656,578	0	866,617	866,617
99	997064 Chicago Climate Exchange	-421,733	0	-421,733	0	0	0	-421,733	0	-421,733
99	997065 Amortization - Unbilled Revenue Add-Ins	-1,467,543	0	-1,467,543	-1,497,101	0	-1,497,101	29,558	0	29,558
99	997070 Centralia	-1,500,000	0	-1,500,000	-1,500,000	0	-1,500,000	0	0	0
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	30,578,365	48,984,128	79,562,493	19,159,131	31,777,737	50,936,868	11,419,234	17,206,391	28,625,625
	TOTAL SCHEDULE M ADDITIONS	32,350,401	53,853,971	86,204,372	20,328,058	34,915,330	55,243,388	12,022,343	18,938,641	30,960,984

ELECTRIC SCHEDULE M ITEMS		Report ID:
For Twelve Months Ended September 30, 2010		E-SCM-12A
Average of Monthly Averages Basis		
Ref/Basis	Description	

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****		*****		*****	
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Deductions:							
1	997041 Rathdrum Turbine Lease, Tax	0	1,195,063	1,195,063	0	775,237	775,237
99	997043 Washington Deferred Power Costs	-15,795,400	-15,795,400	-15,795,400	-15,795,400	0	-15,795,400
1	997044 Non-Monetary Power Costs	0	-251,333	-251,333	0	-163,040	-163,040
1	997045 Section 199 Manufacturing Deduction	0	3,900,000	3,900,000	0	2,529,930	2,529,930
4	997046 Nez Perce Settlement	16,796	0	16,796	22,008	0	22,008
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-253,909	0	-253,909	0	0	-253,909
12	997048 AFUDC	0	0	0	0	0	0
11	997049 Tax Depreciation	0	156,690,023	156,690,023	0	100,283,182	100,283,182
99	997050 CS2 Levelized Return	-27,810	0	-27,810	0	0	-27,810
99	997051 Wind Generation AFUDC - ID	103,574	0	103,574	0	0	103,574
4	997053 Renewable Energy Certificate Fees	0	0	0	0	0	0
99	997054 Spokane River Relicensing	80,481	0	80,481	81,672	0	81,672
99	997058 Colstrip Settlement	-738,101	0	-738,101	0	0	-738,101
99	997059 Spokane River Relicensing PME	730,888	0	730,888	461,425	0	461,425
1	997061 CDA Lake Fund Settlement - AN	0	9,833,333	9,833,333	0	6,378,883	6,378,883
99	997061 CDA Lake Fund Settlement	-279,108	0	-279,108	9,032	0	9,032
4	997062 Gain on Sale of Office Bldg	0	196,092	196,092	0	127,236	127,236
1	997063 CDA Lake Settlement - AN	0	9,228,086	9,228,086	0	5,986,259	5,986,259
99	997063 CDA Lake Settlement	413,120	0	413,120	336,790	0	336,790
1	997067 CDA IPA Fund	0	1,992,356	1,992,356	0	1,292,441	1,292,441
1	997068 Noxon	0	30,027	30,027	0	19,479	19,479
1	997069 Lancaster Deferral	7,475,174	-770,233	6,704,941	7,475,174	-499,650	6,975,524
TOTAL SCHEDULE M DEDUCTIONS		-8,274,295	182,043,414	173,769,119	-7,409,299	116,729,957	109,320,658

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%	68.456%	31.544%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.182%	38.818%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.001%	35.999%
E-ALL	12	Net Electric Plant	100.000%	63.358%	36.642%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC	Report ID: E-DTE-12A
For Twelve Months Ended September 30, 2010	
Average of Monthly Averages Basis	

Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	42,910,179	27,386,564	15,523,615
99	410100	Deferred Federal Income Tax Expense - Washington	-1,866,659	-1,866,659	0
99	410100	Deferred Federal Income Tax Expense - Idaho	278,833	0	278,833
		Sub-Total	41,322,353	25,519,905	15,802,448
14	411100	Deferred Federal Income Tax Expense - Allocated	-1,336,310	-852,873	-483,437
99	411100	Deferred Federal Income Tax Expense - Washington	-1,441,217	-1,441,217	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-641,667	0	-641,667
		Sub-Total	-3,419,194	-2,294,090	-1,125,104
		Total Deferred Federal Income Tax Expense	37,903,159	23,225,815	14,677,344

E-ALL	14	Net Allocated Schedule M	100.000%	63.823%	36.177%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC	Report ID:
For Twelve Months Ended September 30, 2010	E-INT-12A
Average of Monthly Averages Basis	

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	50.00%
2	Idaho Capital Structure Ratio		6.570%	6.600%
3	Cost of Debt		3.515%	3.300%
	Total Weighted Cost			
E-APL	Net Rate Base	1,649,550,273	1,051,885,431	597,664,842
	Interest Deduction for FIT Calculation	56,696,713	36,973,773	19,722,940

- 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 September 30, 2010  
 Average of Monthly Averages Basis  
 Report ID:  
 E-OTX-12A

\*\*\*\*\* 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	22,788	22,788	0	14,783	14,783	0	8,005	8,005
1	408140	State Kwh Generation Tax	0	1,391,840	1,391,840	0	902,887	902,887	0	488,953	488,953
1	408150	R&P Property Tax--Production	0	8,874,848	8,874,848	0	5,757,114	5,757,114	0	3,117,734	3,117,734
1	408180	R&P Property Tax--Transmission	0	2,661,673	2,661,673	0	1,726,627	1,726,627	0	935,046	935,046
1	409100	State Income Tax--Montana & Oregon	0	118,523	118,523	0	76,886	76,886	0	41,637	41,637
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>13,069,672</b>	<b>13,069,672</b>	<b>0</b>	<b>8,478,297</b>	<b>8,478,297</b>	<b>0</b>	<b>4,591,375</b>	<b>4,591,375</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	16,691,415	0	16,691,415	16,691,415	0	16,691,415	0	0	0
99	408120	Municipal Occupation & License Tax	17,799,457	0	17,799,457	14,832,351	0	14,832,351	2,967,106	0	2,967,106
99	408160	Miscellaneous State or Local Tax--WA & ID	3,842	0	3,842	0	0	0	3,842	0	3,842
99	408170	R&P Property Tax--Distribution	3,996,581	0	3,996,581	2,279,741	0	2,279,741	1,716,840	0	1,716,840
99	409100	State Income Tax--Idaho	326,447	0	326,447	0	0	0	326,447	0	326,447
<b>TOTAL DISTRIBUTION</b>			<b>38,817,742</b>	<b>0</b>	<b>38,817,742</b>	<b>33,803,507</b>	<b>0</b>	<b>33,803,507</b>	<b>5,014,235</b>	<b>0</b>	<b>5,014,235</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>38,817,742</b>	<b>13,069,672</b>	<b>51,887,414</b>	<b>33,803,507</b>	<b>8,478,297</b>	<b>42,281,804</b>	<b>5,014,235</b>	<b>4,591,375</b>	<b>9,605,610</b>

ALLOCATION RATIOS:

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

ELECTRIC UTILITY PLANT  
 For Twelve Months Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>PLANT IN SERVICE</b>									
<b>INTANGIBLE PLANT:</b>									
1	302000	Franchises & Consents	437,881	44,060,408	28,581,987	29,019,868	0	15,478,421	15,478,421
1	182324/81	CDA Settlement	0	44,383,918	28,791,848	28,791,848	0	15,592,070	15,592,070
1	303000	Misc Intangible Plant	153,179	2,193,164	1,422,705	1,575,884	0	770,459	770,459
4	C-IPL	Misc Intangible Plt- (303000)	0	153,199	99,405	99,405	0	53,794	53,794
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	18,593,682	12,064,697	12,064,697	0	6,528,985	6,528,985
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,279,324	4,723,262	4,723,262	0	2,556,062	2,556,062
		<b>TOTAL INTANGIBLE PLANT</b>	<b>591,060</b>	<b>116,663,695</b>	<b>75,683,904</b>	<b>76,274,964</b>	<b>0</b>	<b>40,979,791</b>	<b>40,979,791</b>
<b>STEAM PRODUCTION PLANT:</b>									
1	310XXX	Land & Land Rights	0	2,230,757	1,447,092	1,447,092	0	783,665	783,665
1	311XXX	Structures & Improvements	0	124,917,149	81,033,755	81,033,755	0	43,883,394	43,883,394
1	312000	Boiler Plant	0	166,992,542	108,328,062	108,328,062	0	58,664,480	58,664,480
1	314000	Turbogenerator Units	0	48,463,555	31,438,308	31,438,308	0	17,025,247	17,025,247
1	315000	Accessory Electric Equipment	0	26,931,250	17,470,302	17,470,302	0	9,460,948	9,460,948
1	316000	Miscellaneous Power Plant Equipment	0	15,655,828	10,155,936	10,155,936	0	5,499,892	5,499,892
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0
		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>0</b>	<b>385,191,081</b>	<b>249,873,455</b>	<b>249,873,455</b>	<b>0</b>	<b>135,317,626</b>	<b>135,317,626</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>									
1	330XXX	Land & Land Rights	0	56,382,884	36,575,577	36,575,577	0	19,807,307	19,807,307
1	331XXX	Structures & Improvements	0	40,666,300	26,380,229	26,380,229	0	14,286,071	14,286,071
1	332XXX	Reservoirs, Dams, & Waterways	0	117,955,562	76,517,773	76,517,773	0	41,437,789	41,437,789
1	333000	Waterwheels, Turbines, & Generators	0	143,545,061	93,117,681	93,117,681	0	50,427,380	50,427,380
1	334000	Accessory Electric Equipment	0	33,425,897	21,683,379	21,683,379	0	11,742,518	11,742,518
1	335XXX	Miscellaneous Power Plant Equipment	0	7,319,161	4,747,940	4,747,940	0	2,571,221	2,571,221
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,297,117	1,297,117	0	702,446	702,446
		<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>0</b>	<b>401,294,428</b>	<b>260,319,696</b>	<b>260,319,696</b>	<b>0</b>	<b>140,974,732</b>	<b>140,974,732</b>
<b>OTHER PRODUCTION PLANT:</b>									
1	340200	Land & Land Rights	0	877,555	569,270	569,270	0	308,285	308,285
1	341000	Structures & Improvements	0	15,757,291	10,221,755	10,221,755	0	5,535,536	5,535,536
1	342000	Fuel Holders, Producers, & Accessories	0	21,128,606	13,706,127	13,706,127	0	7,422,479	7,422,479
1	343000	Prime Movers	0	21,876,780	14,191,467	14,191,467	0	7,685,313	7,685,313
1	344000	Generators	0	198,782,751	128,950,371	128,950,371	0	69,832,380	69,832,380
1	345000	Accessory Electric Equipment	0	16,404,931	10,641,879	10,641,879	0	5,763,052	5,763,052
1	346000	Miscellaneous Power Plant Equipment	0	1,495,666	970,239	970,239	0	525,427	525,427
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0
		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>0</b>	<b>276,323,580</b>	<b>179,251,108</b>	<b>179,251,108</b>	<b>0</b>	<b>97,072,472</b>	<b>97,072,472</b>
		<b>TOTAL PRODUCTION PLANT</b>	<b>0</b>	<b>1,062,809,089</b>	<b>689,444,259</b>	<b>689,444,259</b>	<b>0</b>	<b>373,364,830</b>	<b>373,364,830</b>

ELECTRIC UTILITY PLANT  
 For Twelve Months Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>TRANSMISSION PLANT:</b>									
1	350XXX	Land & Land Rights	0	16,206,183	0	10,512,951	0	5,693,232	5,693,232
1	352XXX	Structures & Improvements	0	16,091,738	0	10,438,710	0	5,653,028	5,653,028
1	353000	Station Equipment	0	180,021,133	0	116,779,709	0	63,241,424	63,241,424
1	354000	Towers & Fixtures	0	17,114,741	0	11,102,332	0	6,012,409	6,012,409
1	355000	Poles & Fixtures	0	132,040,538	0	85,654,697	0	46,385,841	46,385,841
1	356000	Overhead Conductors & Devices	0	106,309,359	0	68,962,881	0	37,346,478	37,346,478
1	357000	Underground Conduit	0	2,605,488	0	1,690,180	0	915,308	915,308
1	358000	Underground Conductors & Devices	0	2,330,072	0	1,511,518	0	818,554	818,554
1	359000	Roads & Trails	0	1,872,246	0	1,214,526	0	657,720	657,720
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>474,591,498</b>	<b>0</b>	<b>307,867,504</b>	<b>0</b>	<b>166,723,994</b>	<b>166,723,994</b>
<b>DISTRIBUTION PLANT:</b>									
99	360200	Land & Land Rights	4,281,228	0	4,281,228	0	3,317,199	964,029	964,029
99	360400	Land Easements	98,880	0	98,880	0	57,840	41,040	41,040
99	361000	Structures & Improvements	14,013,734	0	14,013,734	0	9,581,163	4,432,571	4,432,571
99	362000	Station Equipment	93,534,702	0	93,534,702	0	59,894,875	33,639,827	33,639,827
99	364000	Poles, Towers, & Fixtures	217,483,202	0	217,483,202	0	131,845,976	85,637,226	85,637,226
99	365000	Overhead Conductors & Devices	141,278,370	0	141,278,370	0	83,991,675	57,286,695	57,286,695
99	366000	Underground Conduit	75,494,018	0	75,494,018	0	46,660,051	28,833,967	28,833,967
99	367000	Underground Conductors & Devices	124,453,550	0	124,453,550	0	79,655,382	44,798,168	44,798,168
99	368000	Line Transformers	171,659,033	0	171,659,033	0	111,719,226	59,939,807	59,939,807
99	369XXX	Services	116,560,210	0	116,560,210	0	72,083,978	44,176,232	44,176,232
99	370000	Meters	45,208,241	0	45,208,241	0	16,475,790	28,732,451	28,732,451
99	373XXX	Street Light & Signal Systems	29,722,988	0	29,722,988	0	16,722,268	13,000,720	13,000,720
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,033,488,156</b>	<b>0</b>	<b>1,033,488,156</b>	<b>0</b>	<b>632,005,423</b>	<b>401,482,733</b>	<b>401,482,733</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>									
4	389XXX	Land & Land Rights	818,677	3,071,176	3,889,853	371,603	1,992,763	447,074	1,078,413
4	390XXX	Structures & Improvements	6,693,695	33,521,067	40,214,762	1,822,784	21,750,480	4,870,911	11,770,587
4	391XXX	Office Furniture & Equipment	0	26,213,364	26,213,364	0	17,008,803	0	9,204,561
4	392XXX	Transportation Equipment	9,640,465	5,902,181	15,542,646	6,775,481	3,829,689	2,864,984	2,072,492
4	393000	Stores Equipment	307,656	1,104,417	1,412,073	126,227	716,612	181,429	387,805
4	394000	Tools, Shop & Garage Equipment	1,753,187	4,403,199	6,156,386	1,315,218	2,857,060	437,969	1,546,139
4	395000	Laboratory Equipment	374,134	1,555,539	1,929,673	229,613	1,009,327	144,521	546,212
4	396XXX	Power Operated Equipment	20,861,013	8,273,414	29,134,427	13,478,107	5,368,287	7,382,906	2,905,127
4	397XXX	Communications Equipment	11,343,750	43,515,046	54,858,796	5,936,008	28,235,173	5,407,742	15,279,873
4	398000	Miscellaneous Equipment	6,075	355,861	361,936	1,620	230,904	4,455	124,957
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0
		<b>TOTAL GENERAL PLANT</b>	<b>51,798,652</b>	<b>127,915,264</b>	<b>179,713,916</b>	<b>30,056,661</b>	<b>82,999,098</b>	<b>21,741,991</b>	<b>44,916,166</b>
<b>TOTAL PLANT IN SERVICE</b>									
99	107XXX	CONSTRUCTION WORK IN PROGRESS	1,085,877,868	1,781,979,546	2,867,857,414	662,653,144	1,155,994,765	423,224,724	625,984,781
		<b>GROSS ELECTRIC PLANT</b>	<b>1,085,877,868</b>	<b>1,781,979,546</b>	<b>2,867,857,414</b>	<b>662,653,144</b>	<b>1,155,994,765</b>	<b>423,224,724</b>	<b>625,984,781</b>

ELECTRIC UTILITY PLANT  
 For Twelve Months Ended September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-PLT-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ACCUMULATED DEPRECIATION									
1	108X01	Steam Production Plant	0	255,317,759	255,317,759	0	165,624,630	165,624,630	0	89,693,129	89,693,129
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-191,749	-191,749	0	-124,388	-124,388	0	-67,361	-67,361
1	108000	Hydro Production Plant	0	99,797,900	99,797,900	0	64,738,898	64,738,898	0	35,059,002	35,059,002
1	108X03	Other Production Plant	0	56,967,298	56,967,298	0	36,954,686	36,954,686	0	20,012,612	20,012,612
1	108X03	Less: Other Prod. Plt. CSZ ARO (Note 1)	0	-45,760	-45,760	0	-29,685	-29,685	0	-16,075	-16,075
1	108X04	Transmission Plant	0	160,953,911	160,953,911	0	104,410,802	104,410,802	0	56,543,109	56,543,109
E-ADP	108X05	Distribution Plant	312,683,378	0	312,683,378	191,002,641	0	191,002,641	121,680,737	0	121,680,737
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-88,015	0	-88,015	-53,764	0	-53,764	-34,251	0	-34,251
E-ADP	108X06	General Plant - Non-Transportation	15,724,957	45,245,758	60,970,715	8,714,544	29,358,163	38,072,707	7,010,413	15,887,595	22,898,008
E-ADP	108X07	General Plant - Transportation	3,936,160	2,409,825	6,345,985	2,766,405	1,563,639	4,330,044	1,169,755	846,186	2,015,941
		TOTAL ACCUMULATED DEPRECIATION	332,256,480	620,454,942	952,711,422	202,429,826	402,496,745	604,926,571	129,826,654	217,958,197	347,784,851
		ACCUMULATED AMORTIZATION									
1	111X20/30	Intangible Plant--Production & Transmission	25,302	4,545,880	4,571,182	25,302	2,948,912	2,974,214	0	1,596,968	1,596,968
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-AAAM)	0	85,837	85,837	0	53,696	53,696	0	30,141	30,141
E-CAM	111X08	Intangible Plant-Computer Software	0	13,311,043	13,311,043	0	8,637,003	8,637,003	0	4,674,040	4,674,040
		TOTAL ACCUMULATED AMORTIZATION	135,980	17,943,192	18,079,172	135,980	11,641,891	11,777,871	0	6,301,301	6,301,301
		NET ELECTRIC UTILITY PLANT	753,485,408	1,143,581,412	1,897,066,820	460,087,338	741,856,129	1,201,943,467	293,398,070	401,725,283	695,123,353

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 September 30, 2010  
 Average of Monthly Averages Basis

Report ID:  
 E-APL-12A

Ref/Basis	Description (Accounts)			***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** DAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	753,485,408	1,143,581,412	1,897,066,820	460,087,338	741,856,129	1,201,943,467	293,398,070	401,725,283	695,123,353
ADJUSTMENTS:									
ACCUMULATED DEFERRED INCOME TAX:									
12									
99	1,554,311	0	1,554,311	985,151	0	985,151	569,160	0	569,160
4	0	120,119	120,119	0	77,940	77,940	0	42,179	42,179
12	0	-246,616,963	-246,616,963	0	-156,251,575	-156,251,575	0	-90,365,388	-90,365,388
4	0	-11,557,335	-11,557,335	0	-7,499,092	-7,499,092	0	-4,058,243	-4,058,243
99	619,048	0	619,048	0	0	0	619,048	0	619,048
99	-262,104	0	-262,104	-241,609	0	-241,609	-20,495	0	-20,495
99	-167,077	0	-167,077	-123,423	0	-123,423	-43,654	0	-43,654
1	0	-3,550,177	-3,550,177	0	-2,303,000	-2,303,000	0	-1,247,177	-1,247,177
99	-37,906	0	-37,906	-37,906	0	-37,906	0	0	0
99	-2,419,083	0	-2,419,083	-1,598,527	0	-1,598,527	-820,556	0	-820,556
1	0	-12,386,596	-12,386,596	0	-8,035,185	-8,035,185	0	-4,351,411	-4,351,411
99	-615,461	0	-615,461	-511,870	0	-511,870	-103,591	0	-103,591
12	0	-2,683,683	-2,683,683	0	-1,700,328	-1,700,328	0	-983,355	-983,355
1	0	-557,226	-557,226	0	-361,473	-361,473	0	-195,753	-195,753
	-1,328,272	-277,231,861	-278,560,133	-1,528,184	-176,072,713	-177,600,897	199,912	-101,159,148	-100,959,236
TOTAL ACCUM DEFERRED INCOME TAX									
OTHER ADJUSTMENTS:									
99	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	5,662,657	0	5,662,657	4,064,439	0	4,064,439	1,598,218	0	1,598,218
99	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	831,292	0	831,292	0	0	0	831,292	0	831,292
1	65,177	0	65,177	0	0	0	65,177	0	65,177
99	154,331	0	154,331	0	0	0	154,331	0	154,331
99	23,070,731	0	23,070,731	23,070,731	0	23,070,731	0	0	0
99	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	-2,302,840	0	-2,302,840	-738,020	0	-738,020	-1,564,820	0	-1,564,820
E-ALL	0	0	0	-1,698,417	0	-1,698,417	1,698,417	0	1,698,417
99	756,847	0	756,847	698,285	0	698,285	58,562	0	58,562
99	511,844	0	511,844	384,264	0	384,264	127,580	0	127,580
99	108,304	0	108,304	108,304	0	108,304	0	0	0
99	1,445,446	0	1,445,446	1,445,446	0	1,445,446	0	0	0
99	295,975	0	295,975	0	0	0	295,975	0	295,975
99	6,911,664	0	6,911,664	4,567,218	0	4,567,218	2,344,446	0	2,344,446
99	319,912	0	319,912	0	0	0	319,912	0	319,912
4	0	-343,161	-343,161	0	-222,663	-222,663	0	-120,498	-120,498
	31,386,747	-343,161	31,043,586	27,765,524	-222,663	27,542,861	3,621,223	-120,498	3,500,725
TOTAL OTHER ADJUSTMENTS									
NET RATE BASE:									
	783,543,883	866,006,390	1,649,550,273	486,324,678	565,560,753	1,051,885,431	297,219,205	300,445,637	597,664,842
ALLOCATION RATIOS:									
E-ALL	1	Production/Transmission Ratio		64.870%				35.130%	
E-ALL	4	Jurisdictional 4-Factor Ratio		64.886%				35.114%	
E-ALL	12	Net Electric Plant		63.358%				36.642%	
E-ALL	13	Net Electric General Plant		62.860%				37.140%	
E-ALL	99	Not Allocated		0.000%				0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended September 30, 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	0	0	0	0
	TOTAL	0	0	0	0
7	404X31 Mainframe Software	4,964,507	3,584,027	964,951	415,529
8		95,568	0	66,785	28,783
9		9,703	7,660	2,043	0
	TOTAL	5,069,778	3,591,687	1,033,779	444,312
7	404X32 PC Software	958,359	691,868	186,276	80,215
8		85,773	0	59,940	25,833
9		0	0	0	0
	TOTAL	1,044,132	691,868	246,216	106,048
7	404X50 Leasehold Improvements	10,303	7,438	2,003	862
	TOTAL	10,303	7,438	2,003	862
	TOTAL	6,124,213	4,290,993	1,281,998	551,222

ALLOCATION RATIOS:

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

ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended September 30, 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	6,822,379	4,925,280	1,326,066	571,033
8	Utility 8	137,873	0	96,348	41,525
9	Utility 9	712,668	562,616	150,052	0
9	Utility 9 - Washington	107,216	84,642	22,574	0
9	Utility 9 - Idaho	413,376	326,340	87,036	0
	Total	8,193,512	5,898,878	1,682,076	612,558
7	403X70 Utility 7	2,979	2,151	579	249
9	Utility 9	14,364	11,340	3,024	0
	Total	17,343	13,491	3,603	249

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Twelve Months Ended September 30, 2010 Average of Monthly Averages Basis		Report ID: C-GPL-12A		***** ELECTRIC ***** GAS NORTH ***** GAS ***** OREGON GAS *****										
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
99	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	477,164	477,164	0	0	0	0	0	0
99		Utility 2	473,873	0	0	0	473,873	0	0	0	0	473,873	0	473,873
7		Utility 7	3,929,751	0	0	2,837,005	2,837,005	0	0	763,826	763,826	0	328,920	328,920
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	267,777	0	0	211,397	211,397	0	0	56,380	56,380	0	0	0
		TOTAL ACCOUNT	6,181,182	371,603	447,074	3,071,176	3,889,853	576,272	92,058	820,206	1,488,536	473,873	328,920	802,793
99	390XXX	Structures & Improvements												
99		Utility 0	3,267,219	496,431	1,366,578	1,404,210	3,267,219	0	0	0	0	0	0	0
99		Utility 1	939,490	0	0	0	939,490	939,490	0	0	0	0	0	0
99		Utility 2	3,398,188	0	0	0	3,398,188	0	0	0	0	3,398,188	0	3,398,188
7		Utility 7	39,507,640	0	0	28,521,751	28,521,751	0	0	7,679,100	7,679,100	0	3,306,789	3,306,789
9		Utility 9 - Wa	1,680,097	1,326,353	0	0	1,326,353	353,744	0	0	353,744	0	0	0
9		Utility 9 - Idaho	4,438,955	0	3,504,333	0	3,504,333	0	934,622	0	934,622	0	0	0
9		Utility 9 - Allocated	4,553,937	0	0	3,595,106	3,595,106	0	0	958,831	958,831	0	0	0
		TOTAL ACCOUNT	57,785,526	1,822,784	4,870,911	33,521,067	40,214,762	1,293,234	934,622	8,637,931	10,865,787	3,398,188	3,306,789	6,704,977
99	391XXX	Office Furniture & Equipment, Computer Hardware												
99		Utility 0	1,291,089	0	0	1,291,089	1,291,089	0	0	0	0	0	0	0
7		Utility 7	34,521,733	0	0	24,922,275	24,922,275	0	0	6,709,989	6,709,989	0	2,889,469	2,889,469
8		Utility 8	386,394	0	0	0	386,394	0	0	270,020	270,020	0	116,374	116,374
		TOTAL ACCOUNT	36,199,216	0	0	26,213,364	26,213,364	0	0	6,980,009	6,980,009	0	3,005,843	3,005,843
99	392XXX	Transportation Equipment												
99		Utility 0	13,111,259	5,877,622	2,338,082	4,895,555	13,111,259	0	0	0	0	0	0	0
99		Utility 1	4,816,869	0	0	0	4,816,869	2,958,511	1,017,329	841,029	4,816,869	0	0	0
99		Utility 2	2,043,374	0	0	0	2,043,374	0	0	0	0	2,043,374	0	2,043,374
7		Utility 7	409,800	0	0	295,847	295,847	0	0	79,653	79,653	0	34,300	34,300
9		Utility 9 - Wa	1,137,322	897,859	0	0	897,859	239,463	0	0	239,463	0	0	0
9		Utility 9 - Idaho	667,429	0	526,902	0	526,902	0	140,527	0	140,527	0	0	0
9		Utility 9 - Allocated	900,347	0	0	710,779	710,779	0	0	189,568	189,568	0	0	0
		TOTAL ACCOUNT	23,086,400	6,775,481	2,864,984	5,902,181	15,542,646	3,197,974	1,157,856	1,110,250	5,466,080	2,043,374	34,300	2,077,674



COMMON GENERAL PLANT For Twelve Months Ended September 30, 2010 Average of Monthly Averages Basis		Report ID: C-GPL-12A		***** ELECTRIC ***** GAS NORTH ***** 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
<b>393000 Stores Equipment</b>														
99		Utility 0	376,485	10,739	14,745	351,001	376,485	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	0	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	146,289	115,488	0	0	115,488	30,801	0	0	30,801	0	0	0
9		Utility 9 - Idaho	211,139	0	166,684	0	166,684	0	44,455	0	44,455	0	0	0
9		Utility 9 - Allocated	954,355	0	0	753,416	753,416	0	0	200,939	200,939	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,829,766</b>	<b>126,227</b>	<b>181,429</b>	<b>1,104,417</b>	<b>1,412,073</b>	<b>115,072</b>	<b>44,455</b>	<b>200,939</b>	<b>360,466</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
<b>394000 Tools, Shop, &amp; Garage Equipment</b>														
99		Utility 0	3,440,635	1,280,830	430,466	1,729,339	3,440,635	0	0	0	0	0	0	0
99		Utility 1	1,869,209	0	0	0	0	991,058	454,343	423,808	1,869,209	0	0	0
99		Utility 2	956,796	0	0	0	0	0	0	0	0	956,796	0	956,796
7		Utility 7	3,369,660	0	0	2,432,659	2,432,659	0	0	654,961	654,961	0	282,041	282,041
8		Utility 8	1,018,462	0	0	0	0	0	0	711,722	711,722	0	306,740	306,740
9		Utility 9 - Wa	43,559	34,388	0	0	34,388	9,171	0	0	9,171	0	0	0
9		Utility 9 - Idaho	9,504	0	7,503	0	7,503	0	2,001	0	2,001	0	0	0
9		Utility 9 - Allocated	305,531	0	0	241,201	241,201	0	0	64,330	64,330	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>11,013,356</b>	<b>1,315,218</b>	<b>437,969</b>	<b>4,403,199</b>	<b>6,156,386</b>	<b>1,000,229</b>	<b>456,344</b>	<b>1,854,821</b>	<b>3,311,394</b>	<b>956,796</b>	<b>588,781</b>	<b>1,545,577</b>
<b>395000 Laboratory Equipment</b>														
99		Utility 0	1,432,089	214,701	139,761	1,077,627	1,432,089	0	0	0	0	0	0	0
99		Utility 1	310,995	0	0	0	0	101,206	33,007	176,782	310,995	0	0	0
99		Utility 2	270,246	0	0	0	0	0	0	0	0	270,246	0	270,246
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	18,889	14,912	0	0	14,912	3,977	0	0	3,977	0	0	0
9		Utility 9 - Idaho	6,030	0	4,760	0	4,760	0	1,270	0	1,270	0	0	0
9		Utility 9 - Allocated	280,129	0	0	221,148	221,148	0	0	58,981	58,981	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,682,561</b>	<b>229,613</b>	<b>144,521</b>	<b>1,555,539</b>	<b>1,929,673</b>	<b>105,183</b>	<b>34,277</b>	<b>310,847</b>	<b>450,307</b>	<b>270,246</b>	<b>32,335</b>	<b>302,581</b>
<b>396XXX Power Operated Equipment</b>														
99		Utility 0	27,282,086	12,913,564	6,975,540	7,392,982	27,282,086	0	0	0	0	0	0	0
99		Utility 1	3,727,285	0	0	0	0	2,600,881	783,112	343,292	3,727,285	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	516,013	0	407,366	0	407,366	0	108,647	0	108,647	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>33,446,960</b>	<b>13,478,107</b>	<b>7,382,906</b>	<b>8,273,414</b>	<b>29,134,427</b>	<b>2,751,447</b>	<b>891,759</b>	<b>579,120</b>	<b>4,222,326</b>	<b>43,834</b>	<b>46,373</b>	<b>90,207</b>

COMMON GENERAL PLANT		Report ID: C-GPL-12A
For Twelve Months Ended September 30, 2010		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Total	Direct - Wa	Direct - Idaho	Total	Direct - Oregon	Allocated	Total
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****												
99	397XXX	Communication Equipment	39,421,265	5,572,244	2,194,662	39,421,265	0	0	0	0	0	0
99		Utility 0	702,302	0	0	702,302	409,761	292,541	0	0	0	0
99		Utility 1	526,947	0	0	526,947	0	0	0	526,947	0	0
7		Utility 2	8,430,584	0	0	8,430,584	0	0	1,638,653	0	705,640	526,947
8		Utility 7	926,079	0	0	926,079	0	0	1,638,653	0	705,640	705,640
8		Utility 8	460,782	0	0	460,782	0	0	647,163	0	278,916	278,916
9		Utility 9 - Wa	4,070,023	363,764	0	4,070,023	97,018	0	97,018	0	0	0
9		Utility 9 - Idaho	7,314,453	0	3,213,080	7,314,453	0	856,943	856,943	0	0	0
9		Utility 9 - Allocated	61,852,435	5,936,008	5,407,742	61,852,435	506,779	1,149,484	5,482,137	526,947	984,556	1,511,503
TOTAL ACCOUNT			496,856	1,620	4,455	496,856	432	575	94,073	0	39,840	39,840
TOTAL GENERAL PLANT			234,574,258	30,056,661	21,741,991	234,574,258	9,546,622	4,761,430	24,414,070	7,770,485	8,367,737	16,138,222

ALLOCATION RATIOS:

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

<b>ACCUMULATED DEPRECIATION COMMON GENERAL PLANT</b> For Twelve Months Ended September 30, 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	39,747,858	39,747,858	0	0
99	108X06	Utility 1 - Allocated	630,770	0	630,770	0
99	108X06	Utility 1 - Washington	2,524,589	0	2,524,589	0
99	108X06	Utility 1 - Idaho	857,913	0	857,913	0
99	108X06	Utility 2	2,307,031	0	0	2,307,031
7	108X06	Utility 7	12,989,925	9,377,817	2,524,852	1,087,257
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-348,516	-251,604	-67,741	-29,171
8	108X06	Utility 8	894,344	0	624,985	269,359
9	108X06	Utility 9	15,322,875	12,096,644	3,226,231	0
		Total	74,926,789	60,970,715	10,321,599	3,634,476

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,760,365	5,760,365	0	0
99	108X07	Utility 1 - Allocated	199,312	0	199,312	0
99	108X07	Utility 1 - Washington	419,906	0	419,906	0
99	108X07	Utility 1 - Idaho	183,198	0	183,198	0
99	108X07	Utility 2	989,810	0	0	989,810
7	108X07	Utility 7	26,545	19,164	5,160	2,222
9	108X07	Utility 9	717,533	566,456	151,077	0
		Total	8,296,669	6,345,985	958,653	992,032

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-12A
For Twelve Months Ended September 30, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** JDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>DISTRIBUTION PLANT:</b>							
E-PLT	Plant in Service	1,033,488,156	0	1,033,488,156	632,005,423	0	632,005,423
E-PLT	Less Land and Land Rights	4,281,228	0	4,281,228	3,317,199	0	3,317,199
	Depreciable Distribution Plant	1,029,206,928	0	1,029,206,928	628,688,224	0	628,688,224
	Percentage	0.000%	0.000%	100.000%	61.085%	0	38.915%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
108X05	Accumulated Depreciation	0	312,683,378	312,683,378	191,002,641	0	191,002,641
108X05	Utility 0 Asset Recovery Obligation (Note 1)	0	-88,015	-88,015	-53,764	0	-53,764
99	Accumulated Depreciation	312,683,378	0	312,683,378	191,002,641	0	191,002,641
99	Utility 0 Asset Recovery Obligation (Note 1)	-88,015	0	-88,015	-53,764	0	-53,764
<b>JURISDICTIONAL ALLOCATION:</b>							
E-PLT	General Plant - NON TRANSPORTATION	51,798,652	127,915,264	179,713,916	30,056,661	82,999,098	113,055,759
E-PLT	General Plant In Service	818,677	3,071,176	3,889,853	371,603	1,992,763	2,364,366
E-PLT	Less: General Land and Land Rights	9,640,465	5,902,181	15,542,646	6,775,481	3,829,689	10,605,170
	Depreciable Non Transport General Plant	41,339,510	118,941,907	160,281,417	22,909,577	77,176,646	100,086,223
	Percentage	74.209%	74.209%	100.000%	14.293%	14.293%	11.498%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
C-ADP	Accumulated Depreciation--Electric General Plant	45,245,758	60,970,715	106,216,473	8,714,544	70,104,113	78,818,657
	Common Depreciation Expense (C-DEP)	4,072,513	5,487,896	9,560,409	784,385	630,998	1,415,383
	Washington Depreciation Expense (C-DEP)	84,642	84,642	169,284	0	0	169,284
	Idaho Depreciation Expense (C-DEP)	326,340	326,340	652,680	326,340	326,340	652,680
	Depreciation Expense	2,157,847	2,800,574	4,958,421	450,534	1,992,193	2,542,727
	Total Depreciation Expense	2,469,092	6,230,360	8,699,452	1,319,561	4,042,632	5,362,193
<b>JURISDICTIONAL ALLOCATION:</b>							
4	Accumulated Depreciation--Electric General Plant	15,724,957	45,245,758	60,970,715	8,714,544	29,358,163	38,072,707
4	Depreciation Expense (C-DEP)	1,415,383	4,072,513	5,487,896	784,385	2,642,491	3,426,876
99	Depreciation Expense (C-DEP) Directly Assigned	410,982	0	410,982	84,642	0	84,642
4	Depreciation Expense	642,727	2,157,847	2,800,574	450,534	1,400,141	1,850,675
	Total Depreciation Expense	2,469,092	6,230,360	8,699,452	1,319,561	4,042,632	5,362,193
<b>GENERAL PLANT--TRANSPORTATION</b>							
E-PLT	Transportation General Plant	9,640,465	5,902,181	15,542,646	6,775,481	3,829,689	10,605,170
	Percentage	37.974%	37.974%	100.000%	43.593%	43.593%	100.000%
<b>ALLOCATION BASED ON DEPRECIABLE PLANT</b>							
C-ADP	Accumulated Depreciation--Electric General Plant	2,409,825	6,345,985	8,755,810	2,766,405	1,563,639	4,330,044
	Common Depreciation Expense (C-DEP)	5,123	13,491	18,614	5,881	3,324	9,205
	Washington Depreciation Expense (C-DEP)	50,656	50,656	101,312	38,904	32,869	71,773
	Depreciation Expense	3,936,160	2,409,825	6,345,985	2,766,405	1,563,639	4,330,044
	Total Depreciation Expense	8,368	50,656	59,024	5,881	3,324	9,205
<b>JURISDICTIONAL ALLOCATION:</b>							
4	Accum Deprec--Elect Genl Plant (Electric Portion)	3,936,160	2,409,825	6,345,985	2,766,405	1,563,639	4,330,044
4	Depreciation Expense (C-DEP)	8,368	5,123	13,491	5,881	3,324	9,205
4	Depreciation Expense	64,532	50,656	115,188	38,904	32,869	71,773
	Total Depreciation Expense	72,900	55,779	128,679	44,785	36,193	80,978

<b>ALLOCATION RATIOS:</b>			
E-ALL	4	Jurisdictional 4-Factor Ratio	35.114%
E-ALL	99	Not Allocated	0.000%

COMMON INTANGIBLE PLANT		Report ID:
For Twelve Months Ended September 30, 2010		C-IPL-12A
Ref/Basis Account	Description	Total

			***** 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	694,439	0	0	0	0	525,989	168,450	0	694,439	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
	TOTAL ACCOUNT	888,497	0	0	153,199	153,199	525,989	168,450	40,859	735,298	0	0	0
303100	Misc Intangible Plant--Mainframe Software												
99	Utility 0	765,987	0	0	765,987	765,987	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	24,694,493	0	0	17,827,695	17,827,695	0	0	4,799,869	4,799,869	0	2,066,929	2,066,929
8	Utility 8	477,841	0	0	0	0	0	0	333,925	333,925	0	143,916	143,916
	TOTAL ACCOUNT	25,984,761	0	0	18,593,682	18,593,682	0	0	5,133,794	5,133,794	46,440	2,210,845	2,257,285
303110	Misc Intangible Plant--PC Software												
99	Utility 0	758,184	0	0	758,184	758,184	0	0	0	0	0	0	0
99	Utility 1	16,121	0	0	0	0	0	0	16,121	16,121	0	0	0
99	Utility 2	888	0	0	0	0	0	0	0	0	888	0	888
7	Utility 7	9,032,925	0	0	6,521,140	6,521,140	0	0	1,755,730	1,755,730	0	756,056	756,056
8	Utility 8	562,398	0	0	0	0	0	0	393,015	393,015	0	169,383	169,383
	TOTAL ACCOUNT	10,370,516	0	0	7,279,324	7,279,324	0	0	2,164,866	2,164,866	888	925,439	926,327
	TOTAL	37,243,774	0	0	26,026,205	26,026,205	525,989	168,450	7,339,519	8,033,958	47,328	3,136,284	3,183,612

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%

<b>ACCUMULATED AMORTIZATION COMMON PLANT</b> For Twelve Months Ended September 30, 2010 Average of Monthly Averages Basis	Report ID: C-AAAM-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	867,872	867,872	0	0
99		Utility 1	6,948	0	6,948	0
99		Utility 2 - Oregon	25,993	0	0	25,993
7		Utility 7	17,212,548	12,426,255	3,345,603	1,440,690
8		Utility 8	533,820	0	373,044	160,776
9		Utility 9	21,427	16,916	4,511	0
		<b>Total</b>	<b>18,668,608</b>	<b>13,311,043</b>	<b>3,730,106</b>	<b>1,627,459</b>

		Accum Amort--Leasehold Improvements (111X50, 111X60)				
2		Utility 2 - Oregon	38,252	0	0	38,252
7		Utility 7	104,827	75,678	20,375	8,774
9		Utility 9	12,869	10,159	2,710	0
		<b>Total</b>	<b>155,948</b>	<b>85,837</b>	<b>23,085</b>	<b>47,026</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		Report ID: E-CAM-12A
For Twelve Months Ended September 30, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****		*****	
Direct	Allocated	Total	Direct	Allocated	Total
Plant in Service					
E-PLT	303000	Misc Intangible Plant	0	153,199	153,199
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	18,593,682	18,593,682
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,279,324	7,279,324
		Total Intangible Plant - Software	0	26,026,205	26,026,205
		Percentage	100.0000%	100.0000%	100.0000%
ALLOCATION BASED ON DEPRECIABLE PLANT:					
C-AAM	111	Accumulated Amortization (111X30, X31, X32)	0	13,311,043	13,311,043
	404	Amortization Expense (404X30, X31, X32)	0	4,543,190	4,543,190
JURISDICTIONAL ALLOCATION:					
4	111	Accumulated Amortization (111X30, X31, X32)	0	13,311,043	13,311,043
4	404	Amortization Expense (404X30, X31, X32)	0	4,543,190	4,543,190

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	64.886%	35.114%
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ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended September 30, 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	-14,160,772	-10,223,086	-2,752,429	-1,185,257
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,690,100	-1,334,249	-355,851	0
		Total	<u>-15,850,872</u>	<u>-11,557,335</u>	<u>-3,108,280</u>	<u>-1,185,257</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%