

UE-110071-SI

Avista Corp.
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December 22, 2010

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

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 October 31, 2010. We are filing this report monthly rather than quarterly per an arrangement with Mike Parvinen.

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

Sincerely,

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

Patty Olsness
Rates Coordinator
Avista Utilities

enclosures
po

2011 JAN 10 AM 8:21

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201010 , State Code : WA

| | |
|--------------------------|---------------|
| Accounting Period:201010 | State Code:WA |
|--------------------------|---------------|

| REVENUE CLASS | Meters | Usage | Revenue Amt | YTD Average Meters | Ytd Usage | Ytd Revenue Amt |
|-------------------------------------|---------|-------------|-------------|--------------------|---------------|-----------------|
| 01 RESIDENTIAL | 210,805 | 158,920,068 | 12,409,274 | 209,731 | 2,013,318,773 | 161,014,862 |
| 18 THEFT OF SERVICE-ELECTRIC | 0 | 0 | 1,311 | 0 | 0 | 12,776 |
| 21 FIRM COMMERCIAL | 22,930 | 174,516,545 | 14,916,808 | 22,903 | 1,764,227,767 | 152,765,699 |
| 31 FIRM- INDUSTRIAL | 348 | 70,128,332 | 3,906,498 | 350 | 696,333,684 | 39,429,897 |
| 39 FIRM-PUMPING-IRRIGATION ONLY | 558 | 3,265,875 | 227,730 | 550 | 40,776,096 | 2,789,332 |
| 51 LIGHTING-PUBLIC STREET AND HIWAY | 326 | 1,438,056 | 366,418 | 324 | 14,320,567 | 3,647,739 |
| 61 ENERGY EXCHANGE-RESIDENTIAL | 0 | 0 | 4 | 0 | 0 | 40 |
| 80 INTERDEPARTMENT REVENUE | 45 | 788,103 | 62,204 | 47 | 8,260,836 | 661,305 |
| 83 MISC-SERVICE REVENUE SNP | 0 | 0 | 33,747 | 0 | 0 | 281,586 |
| 85 MISC-RENT FROM ELECTRIC PROPERTY | 0 | 0 | 30,710 | 0 | 0 | 304,518 |
| 86 MISC-OTHER ELECTRIC REVENUE | 0 | 0 | 0 | 0 | 0 | 1,673 |
| Total WA | 235,012 | 409,056,979 | 31,954,705 | 233,905 | 4,537,237,723 | 360,909,426 |

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| ELECTRIC RATE OF RETURN For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-ROR-1A |
|--|------------------------|

| Ref/Basis | Account | Description | System | Washington | Idaho |
|-----------|---------|-------------------------------|---------------|---------------|-------------|
| E-OPS | | Electric Net Operating Income | 9,240,330 | 5,513,007 | 3,727,323 |
| E-ALL | | Colstrip 3 AFUDC Reallocation | 0 | -16,051 | 16,051 |
| | | Adjusted Net Operating Income | 9,240,330 | 5,496,956 | 3,743,374 |
| E-APL | | Electric Net Rate Base | 1,681,535,321 | 1,073,292,267 | 608,243,054 |
| | | RATE OF RETURN | 0.550% | 0.512% | 0.615% |

| ELECTRIC ALLOCATION PERCENTAGES | | Report ID: | | | | |
|-----------------------------------|-------|---------------------------------------|------------|-------------|-------------|-------------|
| For Month Ended October 31, 2010 | | E-ALL-1A | | | | |
| Average of Monthly Averages Basis | | | | | | |
| Basis | Ref | Description | System | Washington | Idaho | |
| 1 | Input | Production/Transmission Ratio | 12/31/2009 | 100.000% | 64.870% | 35.130% |
| 2 | Input | Number of Customers | 10/31/2010 | 357,719 | 235,012 | 122,707 |
| | | Percent | | 100.000% | 65.697% | 34.303% |
| 3 | E-OPS | Direct Distribution Operating Expense | | 1,765,952 | 1,218,529 | 547,423 |
| | | Percent | | 100.000% | 69.001% | 30.999% |
| | Input | Jurisdictional 4-Factor Ratio | 12/31/2009 | | | |
| | | Direct O&M Accts 500 - 598 | | 20,593,051 | 12,739,286 | 7,853,765 |
| | | Direct O&M Accts 901 - 935 | | 5,591,094 | 3,960,362 | 1,630,732 |
| | | Total | | 26,184,145 | 16,699,648 | 9,484,497 |
| | | Percentage | | 100.000% | 63.778% | 36.222% |
| | | Direct Labor Accts 500 - 598 | | 8,419,500 | 5,779,737 | 2,639,763 |
| | | Direct Labor Accts 901 - 935 | | 2,702,659 | 2,085,652 | 617,007 |
| | | Total | | 11,122,159 | 7,865,389 | 3,256,770 |
| | | Percentage | | 100.000% | 70.718% | 29.282% |
| | | Number of Customers | | 356,620 | 234,243 | 122,377 |
| | | Percentage | | 100.000% | 65.684% | 34.316% |
| | | Net Direct Plant | | 730,996,572 | 433,958,741 | 297,037,831 |
| | | Percentage | | 100.000% | 59.365% | 40.635% |
| 4 | | Total Percentages | | 400.000% | 259.545% | 140.455% |
| | | Percent | | 100.000% | 64.886% | 35.114% |

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| ELECTRIC ALLOCATION PERCENTAGES For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-ALL-1A |
|--|------------------------|

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

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| ELECTRIC ALLOCATION PERCENTAGES For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-ALL-1A |
|--|------------------------|

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|-------|---|---------------------------|--------------------------|------------------------|------------|
| | | | Total | Electric | Gas North | Oregon Gas |
| Input | | 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 | 0 | 0 | 0 | 0 |
| | | Total | 97,208,916 | 81,407,228 | 15,801,688 | 0 |
| | | Percentage | 100.000% | 83.745% | 16.255% | 0.000% |
| | | Direct Labor Accts 500 - 894 | 51,518,901 | 43,337,007 | 8,181,894 | 0 |
| | | Direct Labor Accts 901 - 935 | 4,574,397 | 4,212,733 | 361,664 | 0 |
| | | Total | 56,093,298 | 47,549,740 | 8,543,558 | 0 |
| | | Percentage | 100.000% | 84.769% | 15.231% | 0.000% |
| | | Number of Customers at 12/31/09 | 577,368 | 356,620 | 220,748 | 0 |
| | | Percentage | 100.000% | 61.766% | 38.234% | 0.000% |
| | | Net Direct Plant | 2,108,415,405 | 1,802,725,506 | 305,689,899 | 0 |
| | | Percentage | 100.000% | 85.501% | 14.499% | 0.000% |
| | | Total Percentages | 400.000% | 315.781% | 84.219% | 0.000% |
| 9 | | Average (CD AN/ID/WA) | 100.000% | 78.945% | 21.055% | 0.000% |
| 10 | E-PLT | Net Electric Distribution Plant Percent | 741,785,161 100.000% | 455,540,626 61.411% | 286,244,535 38.589% | |
| 11 | E-OPS | Book Deprec (0403.XX, 0404.11 & 0406.XX) Percent | 6,744,165 100.000% | 4,324,364 64.120% | 2,419,801 35.880% | |
| 12 | E-PLT | Net Electric Plant Percent | 1,943,094,697 100.000% | 1,232,880,564 63.449% | 710,214,133 36.551% | |
| 13 | E-PLT | Net Electric General Plant Percent | 129,915,911 100.000% | 82,349,660 63.387% | 47,566,251 36.613% | |
| 14 | E-SCM | Net Allocated Schedule M Percent | -3,186,574 100.000% | -2,002,336 62.837% | -1,184,238 37.163% | |

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| ELECTRIC ALLOCATION PERCENTAGES For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-ALL-1A |
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| Basis | Ref | Description | System | Washington | Idaho |
|-------|-------|---------------|--------|------------|--------|
| 99 | Input | Not Allocated | 0.000% | 0.000% | 0.000% |

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

| Input | Balance Date | Washington | Idaho | Montana | Oregon |
|-------|--------------|---------------|-------------|-------------|-------------|
| Input | 12/31/2009 | 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: | 12/31/09 | System | Washington | Idaho |
|---|----------|--------|------------|-----------|
| Adjustments to NOI (Report E-ROR): | | | | |
| Colstrip 3 AFUDC Reallocation - 12/09 | ANNUALLY | 0 | -16,051 | 16,051 |
| Colstrip 3 AFUDC Reallocation - Plant (12/09) | | 0 | -7,385,319 | 7,385,319 |
| - Accum Deprec (12/09) | | 0 | -5,686,902 | 5,686,902 |

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| ELECTRIC OPERATING STATEMENT For Month Ended October 31, 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 |
|-----------------------------------|---------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| REVENUE | | | | | | | | | | | |
| SALES OF ELECTRICITY: | | | | | | | | | | | |
| 99 | 440000 | Residential | 18,797,528 | 0 | 18,797,528 | 12,409,274 | 0 | 12,409,274 | 6,388,254 | 0 | 6,388,254 |
| 99 | 442200 | Commercial - Firm & Int. | 21,528,311 | 0 | 21,528,311 | 14,916,808 | 0 | 14,916,808 | 6,611,503 | 0 | 6,611,503 |
| 1 | 442300 | Industrial | 9,817,898 | 0 | 9,817,898 | 4,134,228 | 0 | 4,134,228 | 5,683,670 | 0 | 5,683,670 |
| 99 | 444000 | Public Street & Highway Lighting | 552,914 | 0 | 552,914 | 366,418 | 0 | 366,418 | 186,496 | 0 | 186,496 |
| 99 | 499XXX | Unbilled Revenue | 4,942,164 | 0 | 4,942,164 | 2,552,313 | 0 | 2,552,313 | 2,389,851 | 0 | 2,389,851 |
| 99 | 448000 | Interdepartmental Revenue | 75,174 | 0 | 75,174 | 62,204 | 0 | 62,204 | 12,970 | 0 | 12,970 |
| TOTAL SALES TO ULTIMATE CUSTOMERS | | | 55,713,989 | 0 | 55,713,989 | 34,441,245 | 0 | 34,441,245 | 21,272,744 | 0 | 21,272,744 |
| 1 | 447XXX | Sales for Resale | 0 | 19,890,060 | 19,890,060 | 0 | 12,902,682 | 12,902,682 | 0 | 6,987,378 | 6,987,378 |
| TOTAL SALES OF ELECTRICITY | | | 55,713,989 | 19,890,060 | 75,604,049 | 34,441,245 | 12,902,682 | 47,343,927 | 21,272,744 | 6,987,378 | 28,260,122 |
| OTHER OPERATING REVENUE: | | | | | | | | | | | |
| 99 | 451000 | Miscellaneous Service Revenue | 51,544 | 0 | 51,544 | 35,062 | 0 | 35,062 | 16,482 | 0 | 16,482 |
| 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 | 309,157 | 4,705 | 313,862 | 223,461 | 3,052 | 226,513 | 85,696 | 1,653 | 87,349 |
| 1 | 456XXX | Other Electric Revenues | -2,335,445 | 10,029,084 | 7,693,639 | -2,339,068 | 6,505,867 | 4,166,799 | 3,623 | 3,523,217 | 3,526,840 |
| TOTAL OTHER OPERATING REVENUE | | | -1,974,744 | 10,058,930 | 8,084,186 | -2,080,545 | 6,525,228 | 4,444,683 | 105,801 | 3,533,702 | 3,639,503 |
| TOTAL ELECTRIC REVENUE | | | 53,739,245 | 29,948,990 | 83,688,235 | 32,360,700 | 19,427,910 | 51,788,610 | 21,378,545 | 10,521,080 | 31,899,625 |
| EXPENSE | | | | | | | | | | | |
| STEAM POWER GENERATION EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 500000 | Supervision & Engineering | 0 | 51,199 | 51,199 | 0 | 33,213 | 33,213 | 0 | 17,986 | 17,986 |
| 1 | 501000 | Fuel | 0 | 2,537,133 | 2,537,133 | 0 | 1,645,838 | 1,645,838 | 0 | 891,295 | 891,295 |
| 1 | 502000 | Steam Expense | 0 | 346,298 | 346,298 | 0 | 224,644 | 224,644 | 0 | 121,654 | 121,654 |
| 1 | 505000 | Electric Expense | 0 | 59,518 | 59,518 | 0 | 38,609 | 38,609 | 0 | 20,909 | 20,909 |
| 1 | 506000 | Miscellaneous Steam Power Generation Expense | 0 | 146,186 | 146,186 | 0 | 94,831 | 94,831 | 0 | 51,355 | 51,355 |
| 1 | 507000 | Rent | 0 | 3,607 | 3,607 | 0 | 2,340 | 2,340 | 0 | 1,267 | 1,267 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 510000 | Supervision & Engineering | 0 | 40,869 | 40,869 | 0 | 26,512 | 26,512 | 0 | 14,357 | 14,357 |
| 1 | 511000 | Structures | 0 | 56,058 | 56,058 | 0 | 36,365 | 36,365 | 0 | 19,693 | 19,693 |
| 1 | 512000 | Boiler Plant | 0 | 312,845 | 312,845 | 0 | 202,943 | 202,943 | 0 | 109,902 | 109,902 |
| 1 | 513000 | Electric Plant | 0 | 6,446 | 6,446 | 0 | 4,182 | 4,182 | 0 | 2,264 | 2,264 |
| 1 | 514000 | Miscellaneous Steam Plant | 0 | 40,915 | 40,915 | 0 | 26,542 | 26,542 | 0 | 14,373 | 14,373 |
| TOTAL STEAM POWER GENERATION EXP | | | 0 | 3,601,074 | 3,601,074 | 0 | 2,336,019 | 2,336,019 | 0 | 1,265,055 | 1,265,055 |

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| ELECTRIC OPERATING STATEMENT For Month Ended October 31, 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 |
|----------------------------------|---------|--|------------|------------|------------|------------|------------|------------|-----------|------------|------------|
| HYDRAULIC POWER GENERATION EXP: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 535000 | Supervision & Engineering | 0 | 178,939 | 178,939 | 0 | 116,078 | 116,078 | 0 | 62,861 | 62,861 |
| 1 | 536000 | Water for Power | 0 | 68,682 | 68,682 | 0 | 44,554 | 44,554 | 0 | 24,128 | 24,128 |
| 1 | 537000 | Hydraulic Expense | 315,615 | 236,924 | 552,539 | 190,466 | 153,693 | 344,159 | 125,149 | 83,231 | 208,380 |
| 1 | 538000 | Electric Expense | 0 | 468,298 | 468,298 | 0 | 303,785 | 303,785 | 0 | 164,513 | 164,513 |
| 1 | 539000 | Miscellaneous Hydraulic Power Generation Exp | 0 | 47,499 | 47,499 | 0 | 30,813 | 30,813 | 0 | 16,686 | 16,686 |
| 1 | 540000 | Rent | 0 | 93,450 | 93,450 | 0 | 60,621 | 60,621 | 0 | 32,829 | 32,829 |
| 1 | 540100 | MT Trust Funds Land Settlement Rents | 443,406 | 0 | 443,406 | 287,948 | 0 | 287,948 | 155,458 | 0 | 155,458 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 541000 | Supervision & Engineering | 0 | 44,359 | 44,359 | 0 | 28,776 | 28,776 | 0 | 15,583 | 15,583 |
| 1 | 542000 | Structures | 0 | 25,936 | 25,936 | 0 | 16,825 | 16,825 | 0 | 9,111 | 9,111 |
| 1 | 543000 | Reservoirs, Dams, & Waterways | 0 | 56,056 | 56,056 | 0 | 36,364 | 36,364 | 0 | 19,692 | 19,692 |
| 1 | 544000 | Electric Plant | 0 | 152,067 | 152,067 | 0 | 98,646 | 98,646 | 0 | 53,421 | 53,421 |
| 1 | 545000 | Miscellaneous Hydraulic Plant | 0 | 83,347 | 83,347 | 0 | 54,067 | 54,067 | 0 | 29,280 | 29,280 |
| TOTAL HYDRO POWER GENERATION EXP | | | 759,021 | 1,455,557 | 2,214,578 | 478,414 | 944,222 | 1,422,636 | 280,607 | 511,335 | 791,942 |
| OTHER POWER GENERATION EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 546000 | Supervision & Engineering | 0 | 73,716 | 73,716 | 0 | 47,820 | 47,820 | 0 | 25,896 | 25,896 |
| 1 | 547000 | Fuel | 0 | 10,503,493 | 10,503,493 | 0 | 6,813,616 | 6,813,616 | 0 | 3,689,877 | 3,689,877 |
| 1 | 548000 | Generation Expense | 0 | 185,689 | 185,689 | 0 | 120,456 | 120,456 | 0 | 65,233 | 65,233 |
| 1 | 549000 | Miscellaneous Other Power Generation Expense | 0 | 47,278 | 47,278 | 0 | 30,669 | 30,669 | 0 | 16,609 | 16,609 |
| 1 | 550000 | Rent | 0 | -2,819 | -2,819 | 0 | -1,829 | -1,829 | 0 | -990 | -990 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 551000 | Supervision & Engineering | 0 | 20,910 | 20,910 | 0 | 13,564 | 13,564 | 0 | 7,346 | 7,346 |
| 1 | 552000 | Structures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 553000 | Generating & Electric Equipment | 0 | 119,715 | 119,715 | 0 | 77,659 | 77,659 | 0 | 42,056 | 42,056 |
| 1 | 554000 | Miscellaneous Other Power Generation Plant | 0 | 9,344 | 9,344 | 0 | 6,061 | 6,061 | 0 | 3,283 | 3,283 |
| TOTAL OTHER POWER GENERATION EXP | | | 0 | 10,957,326 | 10,957,326 | 0 | 7,108,016 | 7,108,016 | 0 | 3,849,310 | 3,849,310 |
| OTHER POWER SUPPLY EXPENSE: | | | | | | | | | | | |
| E-555 | 555XXX | Purchased Power | 1,550,657 | 21,353,476 | 22,904,133 | 0 | 13,851,999 | 13,851,999 | 1,550,657 | 7,501,477 | 9,052,134 |
| 1 | 556000 | System Control & Load Dispatching | 0 | 49,619 | 49,619 | 0 | 32,188 | 32,188 | 0 | 17,431 | 17,431 |
| E-557 | 557XXX | Other Expense | -2,011,427 | 10,203,111 | 8,191,684 | -3,307,894 | 6,618,757 | 3,310,863 | 1,296,467 | 3,584,354 | 4,880,821 |
| TOTAL OTHER POWER SUPPLY EXPENSE | | | -460,770 | 31,606,206 | 31,145,436 | -3,307,894 | 20,502,944 | 17,195,050 | 2,847,124 | 11,103,262 | 13,950,386 |
| TOTAL POWER PRODUCTION O&M EXP | | | 298,251 | 47,620,163 | 47,918,414 | -2,829,480 | 30,891,201 | 28,061,721 | 3,127,731 | 16,728,962 | 19,856,693 |

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| ELECTRIC OPERATING STATEMENT For Month Ended October 31, 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 |
|------------------------------------|------------|---|----------|------------|------------|------------|------------|------------|-----------|------------|------------|
| TRANSMISSION OPERATING EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 560000 | Supervision & Engineering | 19,084 | 198,479 | 217,563 | 13,184 | 128,753 | 141,937 | 5,900 | 69,726 | 75,626 |
| 1 | 561000 | Load Dispatching | 0 | 176,134 | 176,134 | 0 | 114,258 | 114,258 | 0 | 61,876 | 61,876 |
| 1 | 562000 | Station Expense | 0 | 23,272 | 23,272 | 0 | 15,097 | 15,097 | 0 | 8,175 | 8,175 |
| 1 | 563000 | Overhead Line Expense | 0 | 19,570 | 19,570 | 0 | 12,695 | 12,695 | 0 | 6,875 | 6,875 |
| 1 | 565000 | Transmission of Electricity by Others | 0 | 1,521,879 | 1,521,879 | 0 | 987,243 | 987,243 | 0 | 534,636 | 534,636 |
| 1 | 566000 | Miscellaneous Transmission Expense | 0 | 137,317 | 137,317 | 0 | 89,078 | 89,078 | 0 | 48,239 | 48,239 |
| 1 | 567000 | Rent | 0 | 82,617 | 82,617 | 0 | 53,594 | 53,594 | 0 | 29,023 | 29,023 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 568000 | Supervision & Engineering | 0 | 56,484 | 56,484 | 0 | 36,641 | 36,641 | 0 | 19,843 | 19,843 |
| 1 | 569000 | Structures | 1,915 | 19,049 | 20,964 | 0 | 12,357 | 12,357 | 1,915 | 6,692 | 8,607 |
| 1 | 570000 | Station Equipment | 0 | 87,966 | 87,966 | 0 | 57,064 | 57,064 | 0 | 30,902 | 30,902 |
| 1 | 571000 | Overhead Lines | 0 | 148,570 | 148,570 | 0 | 96,377 | 96,377 | 0 | 52,193 | 52,193 |
| 1 | 572000 | Underground Lines | 0 | 465 | 465 | 0 | 302 | 302 | 0 | 163 | 163 |
| 1 | 573000 | Service Miscellaneous | 1,620 | 618 | 2,238 | 0 | 401 | 401 | 1,620 | 217 | 1,837 |
| TOTAL TRANSMISSION OPERATING EXP | | | 22,619 | 2,472,420 | 2,495,039 | 13,184 | 1,603,860 | 1,617,044 | 9,435 | 868,560 | 877,995 |
| 1 | | Deprec Exp-Prod Plant (403x10, 403x20, 403x30) | 0 | 2,315,409 | 2,315,409 | 0 | 1,502,006 | 1,502,006 | 0 | 813,403 | 813,403 |
| 1 | 403X40 | Depreciation Expense--Transmission Plant | 0 | 824,759 | 824,759 | 0 | 535,021 | 535,021 | 0 | 289,738 | 289,738 |
| 1 | 404X20 | Amortization of Hydro Licensing Costs | 1,937 | 76,204 | 78,141 | 1,937 | 49,434 | 51,371 | 0 | 26,770 | 26,770 |
| 1 | 404X30 | Amortization of Limited-Term Plant | 232 | 7,966 | 8,198 | 232 | 5,168 | 5,400 | 0 | 2,798 | 2,798 |
| 1 | 404X70 | Amortization of Leased Transportation Vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 405930 | Amortization of Investment in Exchange Power | 204,169 | 0 | 204,169 | 204,169 | 0 | 204,169 | 0 | 0 | 0 |
| 99 | 406100 | Amort of Acq Adj--Colstrip Common AFUDC | 8,254 | 0 | 8,254 | 2,645 | 0 | 2,645 | 5,609 | 0 | 5,609 |
| 99 | 407322 | Reg Debit Spokane River Relicense | 1,736 | 0 | 1,736 | 1,253 | 0 | 1,253 | 483 | 0 | 483 |
| 99 | 407422 | Reg Credit Spokane River Relicense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407323 | Reg Debit Spokane River PM&Es | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407423 | Reg Credit Spokane River PM&Es | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 407324 | Reg Debit Lake CDA CDR Fund | 189 | 16,667 | 16,856 | 189 | 10,812 | 11,001 | 0 | 5,855 | 5,855 |
| 1 | 407325 | Lake CDA IPA Interest Expense | 0 | -7,644 | -7,644 | 0 | -4,959 | -4,959 | 0 | -2,685 | -2,685 |
| 99 | 407424 | Reg Credit Lake CDA CDR Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 407382 | Reg Debit Amt CDA Settlement | 0 | 70,439 | 70,439 | 0 | 45,694 | 45,694 | 0 | 24,745 | 24,745 |
| 99 | 407382 | Reg Debit Amt CDA Settlement | 5,523 | 0 | 5,523 | 2,942 | 0 | 2,942 | 2,581 | 0 | 2,581 |
| 99 | 407482 | Reg Credit Amt Lake CDA Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407312 | Reg Debit - Lancaster Generation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407335 | DSIT Amortization - ID | -486,456 | 0 | -486,456 | 0 | 0 | 0 | -486,456 | 0 | -486,456 |
| 99 | 407380 | Amortization of Wartsila Generators | 28,149 | 0 | 28,149 | 12,761 | 0 | 12,761 | 15,388 | 0 | 15,388 |
| 99 | 407395 | Optional Renewable Power Revenue Offset | 18,939 | 0 | 18,939 | 14,062 | 0 | 14,062 | 4,877 | 0 | 4,877 |
| 99 | 407400 | Amortization of CCX Credits | -23,068 | 0 | -23,068 | 0 | 0 | 0 | -23,068 | 0 | -23,068 |
| 99 | 407403 | Disallowed Amortization Expense for K.F. Plant | -11,216 | 0 | -11,216 | -11,216 | 0 | -11,216 | 0 | 0 | 0 |
| 99 | 407405 | Amortization of Boulder Park Write Off - Idaho | -8,607 | 0 | -8,607 | 0 | 0 | 0 | -8,607 | 0 | -8,607 |
| 99 | 407420 | Amortization of CS2 Levelized Return | 12,245 | 0 | 12,245 | 0 | 0 | 0 | 12,245 | 0 | 12,245 |
| 99 | 407450/499 | Amortization of BPA Residential Exchange Credit | -739,977 | 0 | -739,977 | -501,111 | 0 | -501,111 | -238,866 | 0 | -238,866 |
| E-OTX | | Taxes Other Than FIT--Prod & Trans | 0 | 1,284,872 | 1,284,872 | 0 | 833,497 | 833,497 | 0 | 451,375 | 451,375 |
| TOTAL DEP/AMT/TAXES OTHER THEN FIT | | | -987,951 | 4,588,672 | 3,600,721 | -272,137 | 2,976,673 | 2,704,536 | -715,814 | 1,611,999 | 896,185 |
| TOTAL PRODUCTION & TRANS EXPENSE | | | -667,081 | 54,681,255 | 54,014,174 | -3,088,433 | 35,471,734 | 32,383,301 | 2,421,352 | 19,209,521 | 21,630,873 |

| | |
|---|------------------------|
| ELECTRIC OPERATING STATEMENT For Month Ended October 31, 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 |
|--|---------|--|------------------|----------------|------------------|------------------|----------------|------------------|------------------|----------------|------------------|
| DISTRIBUTION EXPENSES: | | | | | | | | | | | |
| OPERATION: | | | | | | | | | | | |
| 3 | 580000 | Supervision & Engineering | 29,955 | 106,886 | 136,841 | 13,150 | 73,752 | 86,902 | 16,805 | 33,134 | 49,939 |
| 3 | 582000 | Station Expense | 59,913 | 118 | 60,031 | 41,145 | 81 | 41,226 | 18,768 | 37 | 18,805 |
| 3 | 583000 | Overhead Line Expense | 2,594 | 54,309 | 56,903 | 9,437 | 37,474 | 46,911 | -6,843 | 16,835 | 9,992 |
| 3 | 584000 | Underground Line Expense | 41,002 | 0 | 41,002 | 28,985 | 0 | 28,985 | 12,017 | 0 | 12,017 |
| 3 | 585000 | Street Light & Signal System Operation Expense | 24,693 | 0 | 24,693 | 5,876 | 0 | 5,876 | 18,817 | 0 | 18,817 |
| 3 | 586000 | Meter Expense | 232,764 | 0 | 232,764 | 198,757 | 0 | 198,757 | 34,007 | 0 | 34,007 |
| 3 | 587000 | Customer Installations Expense | 50,584 | 738 | 51,322 | 24,157 | 509 | 24,666 | 26,427 | 229 | 26,656 |
| 3 | 588000 | Miscellaneous Distribution Expense | 830,728 | 170,377 | 1,001,105 | 763,352 | 117,562 | 880,914 | 67,376 | 52,815 | 120,191 |
| 3 | 589000 | Rent | 126 | 16,422 | 16,548 | 126 | 11,331 | 11,457 | 0 | 5,091 | 5,091 |
| MAINTENANCE: | | | | | | | | | | | |
| 3 | 590000 | Supervision & Engineering | 38,633 | 65,986 | 104,619 | 16,821 | 45,531 | 62,352 | 21,812 | 20,455 | 42,267 |
| 3 | 591000 | Structures | 25,775 | 0 | 25,775 | 14,378 | 0 | 14,378 | 11,397 | 0 | 11,397 |
| 3 | 592000 | Station Equipment | 22,698 | 4,781 | 27,479 | 19,199 | 3,299 | 22,498 | 3,499 | 1,482 | 4,981 |
| 3 | 593000 | Overhead Lines | 618,674 | 729 | 619,403 | 400,871 | 503 | 401,374 | 217,803 | 226 | 218,029 |
| 3 | 594000 | Underground Lines | 61,208 | 0 | 61,208 | 39,286 | 0 | 39,286 | 21,922 | 0 | 21,922 |
| 3 | 595000 | Line Transformers | 86,008 | 25,102 | 111,110 | 24,591 | 17,321 | 41,912 | 61,417 | 7,781 | 69,198 |
| 3 | 596000 | Street Light & Signal System Maintenance Exp | 56,129 | 0 | 56,129 | 38,621 | 0 | 38,621 | 17,508 | 0 | 17,508 |
| 3 | 597000 | Meters | 12,319 | 0 | 12,319 | 9,773 | 0 | 9,773 | 2,546 | 0 | 2,546 |
| 3 | 598000 | Miscellaneous Distribution Expense | -427,851 | 0 | -427,851 | -429,996 | 0 | -429,996 | 2,145 | 0 | 2,145 |
| TOTAL DISTRIBUTION OPERATING EXP | | | 1,765,952 | 445,448 | 2,211,400 | 1,218,529 | 307,363 | 1,525,892 | 547,423 | 138,085 | 685,508 |
| 99 | 403X50 | Depreciation Expense--Distribution Plant | 2,399,906 | 429 | 2,400,335 | 1,531,838 | 296 | 1,532,134 | 868,068 | 133 | 868,201 |
| E-OTX | | Taxes Other Than FIT--Distribution | 2,946,826 | 0 | 2,946,826 | 2,514,872 | 0 | 2,514,872 | 431,954 | 0 | 431,954 |
| TOTAL DISTRIBUTION EXPENSES | | | 7,112,684 | 445,877 | 7,558,561 | 5,265,239 | 307,659 | 5,572,898 | 1,847,445 | 138,218 | 1,985,663 |
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 47,869 | 47,869 | 0 | 31,448 | 31,448 | 0 | 16,421 | 16,421 |
| 2 | 902000 | Meter Reading Expenses | 206,972 | 7,511 | 214,483 | 174,700 | 4,935 | 179,635 | 32,272 | 2,576 | 34,848 |
| E-903 | 903XXX | Customer Records & Collection Expenses | 142,740 | 513,589 | 656,329 | 98,281 | 336,862 | 435,143 | 44,459 | 176,727 | 221,186 |
| 2 | 904000 | Uncollectible Accounts | 0 | 7,033 | 7,033 | 0 | 4,620 | 4,620 | 0 | 2,413 | 2,413 |
| 2 | 905000 | Misc Customer Accounts | 0 | 20,428 | 20,428 | 0 | 13,421 | 13,421 | 0 | 7,007 | 7,007 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | | 349,712 | 596,430 | 946,142 | 272,981 | 391,286 | 664,267 | 76,731 | 205,144 | 281,875 |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | | |
| E-908 | 908XXX | Customer Assistance Expenses | 2,305,183 | 17,913 | 2,323,096 | 1,702,984 | 11,768 | 1,714,752 | 602,199 | 6,145 | 608,344 |
| 2 | 909000 | Advertising | 0 | 51,851 | 51,851 | 0 | 34,065 | 34,065 | 0 | 17,786 | 17,786 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 20,986 | 20,986 | 0 | 13,787 | 13,787 | 0 | 7,199 | 7,199 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | | 2,305,183 | 90,750 | 2,395,933 | 1,702,984 | 59,620 | 1,762,604 | 602,199 | 31,130 | 633,329 |

| | |
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| ELECTRIC OPERATING STATEMENT For Month Ended October 31, 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 |
|------------------------------------|---------|--|-----------|------------|------------|-----------|------------|------------|-----------|------------|------------|
| SALES EXPENSES: | | | | | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 913000 | Advertising | 0 | 36 | 36 | 0 | 24 | 24 | 0 | 12 | 12 |
| 2 | 916000 | Miscellaneous Sales Expenses | 17,258 | 2,083 | 19,341 | 16,530 | 1,368 | 17,898 | 728 | 715 | 1,443 |
| TOTAL SALES EXPENSES | | | 17,258 | 2,119 | 19,377 | 16,530 | 1,392 | 17,922 | 728 | 727 | 1,455 |
| ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | | |
| 4 | 920000 | Salaries | 17,765 | 2,775,618 | 2,793,383 | 12,800 | 1,800,987 | 1,813,787 | 4,965 | 974,631 | 979,596 |
| 4 | 921000 | Office Supplies & Expenses | -168 | 350,521 | 350,353 | -168 | 227,439 | 227,271 | 0 | 123,082 | 123,082 |
| 4 | 922000 | Admin Exp Transferred--Credit | 0 | -4,213 | -4,213 | 0 | -2,734 | -2,734 | 0 | -1,479 | -1,479 |
| 4 | 923000 | Outside Services Employed | -144 | 988,528 | 988,384 | -144 | 641,416 | 641,272 | 0 | 347,112 | 347,112 |
| 4 | 924000 | Property Insurance Premium | 0 | 107,922 | 107,922 | 0 | 70,026 | 70,026 | 0 | 37,896 | 37,896 |
| 4 | 925XXX | Injuries and Damages | 0 | 268,503 | 268,503 | 0 | 174,221 | 174,221 | 0 | 94,282 | 94,282 |
| 4 | 926XXX | Employee Pensions and Benefits | 28,555 | 56,033 | 84,588 | 21,156 | 36,358 | 57,514 | 7,399 | 19,675 | 27,074 |
| 4 | 927000 | Franchise Requirements | 854 | 0 | 854 | 0 | 0 | 0 | 854 | 0 | 854 |
| 1 | 928000 | Regulatory Commission Expenses | 147,067 | 294,320 | 441,387 | 90,830 | 190,925 | 281,755 | 56,237 | 103,395 | 159,632 |
| 4 | 930000 | Miscellaneous General Expenses | 21,829 | 156,016 | 177,845 | 19,841 | 101,233 | 121,074 | 1,988 | 54,783 | 56,771 |
| 4 | 931000 | Rents | 10,624 | 87,439 | 98,063 | 8,690 | 56,736 | 65,426 | 1,934 | 30,703 | 32,637 |
| 4 | 935000 | Maintenance of General Plant | 58,268 | 531,498 | 589,766 | 19,343 | 344,868 | 364,211 | 38,925 | 186,630 | 225,555 |
| TOTAL ADMIN & GEN OPERATING EXP | | | 284,650 | 5,612,185 | 5,896,835 | 172,348 | 3,641,475 | 3,813,823 | 112,302 | 1,970,710 | 2,083,012 |
| E-ADP | | Depreciation Expense--General Plant | 223,804 | 566,506 | 790,310 | 122,122 | 367,584 | 489,706 | 101,682 | 198,922 | 300,604 |
| E-CAM | | Amortization--Intangible Plant--Software | 0 | 405,098 | 405,098 | 0 | 262,852 | 262,852 | 0 | 142,246 | 142,246 |
| 4 | | Amortization of Leasehold Imp (404X50) | 0 | 620 | 620 | 0 | 402 | 402 | 0 | 218 | 218 |
| TOTAL ADMIN & GENERAL EXPENSES | | | 508,454 | 6,584,409 | 7,092,863 | 294,470 | 4,272,313 | 4,566,783 | 213,984 | 2,312,096 | 2,526,080 |
| TOTAL EXPENSES BEFORE FIT | | | 9,626,210 | 62,400,840 | 72,027,050 | 4,463,771 | 40,504,004 | 44,967,775 | 5,162,439 | 21,896,836 | 27,059,275 |
| NET OPERATING INCOME BEFORE FIT | | | | | 11,661,185 | | | 6,820,835 | | | 4,840,350 |
| E-FIT | | FEDERAL INCOME TAX--Normal Accrual | | | 2,731,349 | | | 1,360,033 | | | 1,371,316 |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | | | -301,828 | | | -46,583 | | | -255,245 |
| E-FIT | | AMORTIZED ITC - NOXON | | | -8,666 | | | -5,622 | | | -3,044 |
| ELECTRIC NET OPERATING INCOME | | | | | 9,240,330 | | | 5,513,007 | | | 3,727,323 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 64.870% | 35.130% |
| E-ALL | 2 | Number of Customers | 100.000% | 65.697% | 34.303% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 69.001% | 30.999% |
| 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 October 31, 2010 Average of Monthly Averages Basis | Report ID: E-555-1A |
|---|------------------------|

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-------------------|------------|---|-----------|------------|------------|--------|------------|------------|-----------|-----------|-----------|
| 1 | 555000/100 | Purchased Power | 0 | 10,353,001 | 10,353,001 | 0 | 6,715,992 | 6,715,992 | 0 | 3,637,009 | 3,637,009 |
| 1 | 555312 | Purchased Power -Lancaster | 0 | 2,103,665 | 2,103,665 | 0 | 1,364,647 | 1,364,647 | 0 | 739,018 | 739,018 |
| 1 | 555313 | Energy Deviationsr -Lancaster | 0 | 136,504 | 136,504 | 0 | 88,550 | 88,550 | 0 | 47,954 | 47,954 |
| 99 | 555380 | Idaho - WPI Amortization/Potlatch Purchases | 1,550,657 | 0 | 1,550,657 | 0 | 0 | 0 | 1,550,657 | 0 | 1,550,657 |
| 1 | 555550 | Non-Monetary Exchange Power | 0 | -131,313 | -131,313 | 0 | -85,183 | -85,183 | 0 | -46,130 | -46,130 |
| 1 | 555700 | Bookout Purchases | 0 | 8,844,444 | 8,844,444 | 0 | 5,737,391 | 5,737,391 | 0 | 3,107,053 | 3,107,053 |
| 1 | 555710 | Intercompany Purchased Power | 0 | 47,175 | 47,175 | 0 | 30,602 | 30,602 | 0 | 16,573 | 16,573 |
| TOTAL ACCOUNT 555 | | | 1,550,657 | 21,353,476 | 22,904,133 | 0 | 13,851,999 | 13,851,999 | 1,550,657 | 7,501,477 | 9,052,134 |

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 October 31, 2010 Average of Monthly Averages Basis | Report ID: E-557-1A |
|---|------------------------|

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|---|--------------------|------------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 557000 | Other Expenses | 0 | 404,498 | 404,498 | 0 | 262,398 | 262,398 | 0 | 142,100 | 142,100 |
| 1 | 557010 | Other Power Supply Expense - Financial | 0 | -114,003 | -114,003 | 0 | -73,954 | -73,954 | 0 | -40,049 | -40,049 |
| 1 | 557150 | Fuel - Economic Dispatch | 0 | 8,715,917 | 8,715,917 | 0 | 5,654,015 | 5,654,015 | 0 | 3,061,902 | 3,061,902 |
| 1 | 557160 | Power Supply Expense - Miscellaneous | -3,349,352 | 29,760 | -3,319,592 | -3,349,352 | 19,305 | -3,330,047 | 0 | 10,455 | 10,455 |
| 99 | 557161 | Unbilled Add-Ons | 346,588 | 0 | 346,588 | 0 | 0 | 0 | 346,588 | 0 | 346,588 |
| 1 | 557170 | Broker Fees - Power | 0 | 43,881 | 43,881 | 0 | 28,466 | 28,466 | 0 | 15,415 | 15,415 |
| 99 | 557200 | Nez Perce | 68,225 | 0 | 68,225 | 41,458 | 0 | 41,458 | 26,767 | 0 | 26,767 |
| 99 | 557280 | Washington ERM Deferred | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 557290 | Washington ERM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 557312 | Lancaster Power Supply Expense Deferred | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 557380 | Idaho PCA Deferred | -204,940 | 0 | -204,940 | 0 | 0 | 0 | -204,940 | 0 | -204,940 |
| 99 | 557390 | Idaho PCA Amortization | 1,128,052 | 0 | 1,128,052 | 0 | 0 | 0 | 1,128,052 | 0 | 1,128,052 |
| 1 | 557395 | Optional Renewable Power Expense Offset | 0 | -9,594 | -9,594 | 0 | -6,224 | -6,224 | 0 | -3,370 | -3,370 |
| 1 | 557610 | Other Expenses - Exposure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557700 | Turbine Gas Bookout Expense | 0 | 1,132,652 | 1,132,652 | 0 | 734,751 | 734,751 | 0 | 397,901 | 397,901 |
| TOTAL ACCOUNT 557 | | | -2,011,427 | 10,203,111 | 8,191,684 | -3,307,894 | 6,618,757 | 3,310,863 | 1,296,467 | 3,584,354 | 4,880,821 |

ALLOCATION RATIOS:

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

| | |
|---|------------------------|
| ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-903-1A |
|---|------------------------|

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|----------------------------------|--------------------|-----------|---------|------------------------|-----------|---------|-------------------|-----------|---------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 903000 | Customer Records and Collections | 142,740 | 489,131 | 631,871 | 98,281 | 321,344 | 419,625 | 44,459 | 167,787 | 212,246 |
| 12 | 903920 | A/R Sold - Program Fees | 0 | 24,458 | 24,458 | 0 | 15,518 | 15,518 | 0 | 8,940 | 8,940 |
| 12 | 903930 | A/R Sold - Maturity Yield Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCOUNT 903 | | | 142,740 | 513,589 | 656,329 | 98,281 | 336,862 | 435,143 | 44,459 | 176,727 | 221,186 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| E-ALL | 2 | Number of Customers | 100.000% | 65.697% | 34.303% |
| E-ALL | 12 | Net Electric Plant | 100.000% | 63.449% | 36.551% |

| | |
|--|------------------------|
| ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-908-1A |
|--|------------------------|

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|-------------------|---------|-------------|---|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|---------|---------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | 2 | 908000 | Customer Assistance Expense | 41,100 | 17,913 | 59,013 | 30,296 | 11,768 | 42,064 | 10,804 | 6,145 | 16,949 |
| | 99 | 908600 | DSM Tariff Rider Expense Offset | 1,989,026 | 0 | 1,989,026 | 1,449,907 | 0 | 1,449,907 | 539,119 | 0 | 539,119 |
| | 99 | 908610 | Limited Income Tax Refund Program | 78,777 | 0 | 78,777 | 78,777 | 0 | 78,777 | 0 | 0 | 0 |
| | 99 | 908690 | Schedule 91 Amortization included in Unbilled | 186,713 | 0 | 186,713 | 144,004 | 0 | 144,004 | 42,709 | 0 | 42,709 |
| | 99 | 908990 | DSM Amortization | 9,567 | 0 | 9,567 | 0 | 0 | 0 | 9,567 | 0 | 9,567 |
| TOTAL ACCOUNT 908 | | | 2,305,183 | 17,913 | 2,323,096 | 1,702,984 | 11,768 | 1,714,752 | 602,199 | 6,145 | 608,344 | |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| E-ALL | 2 | Number of Customers | 100.000% | 65.697% | 34.303% |
| E-ALL | 99 | Not Allocated | 0.000% | | |

| FEDERAL INCOME TAXES--ELECTRIC For Month Ended October 31, 2010 Average of Monthly Averages Basis | | Report ID: E-FIT-1A | | System | Washington | Idaho |
|---|--|-------------------------------|---------------|---------------|---------------|-------|
| Ref/Basis | Description | | | | | |
| Calculation of Taxable Operating Income: | | | | | | |
| E-OPS | Operating Revenue | 83,688,235 | 51,788,610 | 31,899,625 | | |
| E-OPS | Operating & Maintenance Expense | 61,883,140 | 37,463,273 | 24,419,867 | | |
| E-OPS | Book Depreciation & Amortization | 5,912,212 | 4,156,133 | 1,756,079 | | |
| E-OTX | Taxes Other than FIT | 4,231,698 | 3,348,369 | 883,329 | | |
| | Net Operating Income Before FIT | 11,661,185 | 6,820,835 | 4,840,350 | | |
| E-INT | Less: Monthly Interest Expense | 4,816,520 | 3,143,852 | 1,672,668 | | |
| E-SCM | Add: Schedule M Additions | 10,305,487 | 6,012,083 | 4,293,404 | | |
| E-SCM | Less: Schedule M Deductions | 9,321,850 | 5,787,397 | 3,534,453 | | |
| | Taxable Net Operating Income | 7,828,302 | 3,901,669 | 3,926,633 | | |
| | Tax Rate | 35.00% | 35.00% | 35.00% | | |
| | Total Federal Income Tax | 2,739,906 | 1,365,584 | 1,374,322 | | |
| 1 | Production Tax Credit | (8,557) | (5,551) | (3,006) | | |
| 1 | Investment Tax Credit - Noxon * | 0 | 0 | 0 | | |
| | Total Net Federal Income Tax | 2,731,349 | 1,360,033 | 1,371,316 | | |
| E-DTE | Deferred FIT | -301,828 | -46,583 | -255,245 | | |
| 1 | 411400 Amortized Investment Tax Credit - Noxon | (8,666) | (5,622) | (3,044) | | |
| | Total Net FIT/Deferred FIT | 2,420,855 | 1,307,828 | 1,113,027 | | |
| 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% | |
| | | EFFECTIVE TAX RATE | 0.3537 | 0.3557 | 0.3514 | |

* Deferred taxes are in Deferred FIT balance

| | |
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| ELECTRIC SCHEDULE M ITEMS For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-SCM-1A |
|--|------------------------|

***** 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 | 334,205 | 334,205 | 0 | 212,050 | 212,050 | 0 | 122,155 | 122,155 |
| 2 | 997002 Injuries and Damages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997003 Salvage | 0 | -366,022 | -366,022 | 0 | -232,237 | -232,237 | 0 | -133,785 | -133,785 |
| 99 | 997004 Boulder Park Write Off | -8,607 | 0 | -8,607 | 0 | 0 | 0 | -8,607 | 0 | -8,607 |
| 4 | 997005 FAS106 Current Retiree Medical Accrual | 0 | 250,186 | 250,186 | 0 | 162,336 | 162,336 | 0 | 87,850 | 87,850 |
| 99 | 997007 Idaho PCA | 923,112 | 0 | 923,112 | 0 | 0 | 0 | 923,112 | 0 | 923,112 |
| 99 | 997008 Idaho DSM Book Amortization | 9,567 | 0 | 9,567 | 0 | 0 | 0 | 9,567 | 0 | 9,567 |
| 1 | 997009 Rathdrum Turbine Lease | 0 | -2,819 | -2,819 | 0 | -1,829 | -1,829 | 0 | -990 | -990 |
| 1 | 997012 N.E. Tank Farm Diesel Spill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 997015 Airplane Lease Payments | 0 | 28,936 | 28,936 | 0 | 18,775 | 18,775 | 0 | 10,161 | 10,161 |
| 12 | 997016 Redemption Expense Amortization | 0 | 122,804 | 122,804 | 0 | 77,918 | 77,918 | 0 | 44,886 | 44,886 |
| 99 | 997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98) | 204,169 | 0 | 204,169 | 204,169 | 0 | 204,169 | 0 | 0 | 0 |
| 99 | 997018 DSM Tariff Rider | 252,779 | 0 | 252,779 | 200,531 | 0 | 200,531 | 52,248 | 0 | 52,248 |
| 4 | 997018 DSM Tariff Rider | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997019 CSS Temporary Service Fees | 24,511 | 0 | 24,511 | 4,590 | 0 | 4,590 | 19,921 | 0 | 19,921 |
| 4 | 997020 FAS87 Current Pension Accrual | 0 | 800,645 | 800,645 | 0 | 519,507 | 519,507 | 0 | 281,138 | 281,138 |
| 99 | 997021 Wartsilla Generators Amortization | 28,149 | 0 | 28,149 | 12,761 | 0 | 12,761 | 15,388 | 0 | 15,388 |
| 99 | 997024 Kettle Falls Disallowance | -11,216 | 0 | -11,216 | -11,216 | 0 | -11,216 | 0 | 0 | 0 |
| 1 | 997025 BPA C&RD Receipts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997028 RTO Funding Amortization | 19,084 | 0 | 19,084 | 13,184 | 0 | 13,184 | 5,900 | 0 | 5,900 |
| 99 | 997029 FAS106 Post Retirement Benefits | 28,280 | 0 | 28,280 | 20,881 | 0 | 20,881 | 7,399 | 0 | 7,399 |
| 12 | 997032 Interest Rate Swaps | 0 | 52,916 | 52,916 | 0 | 33,575 | 33,575 | 0 | 19,341 | 19,341 |
| 99 | 997033 BPA Residential Exchange | -64,166 | 0 | -64,166 | -32,764 | 0 | -32,764 | -31,402 | 0 | -31,402 |
| 99 | 997034 Montana Hydro Settlement | 86,443 | 0 | 86,443 | 56,386 | 0 | 56,386 | 30,057 | 0 | 30,057 |
| 4 | 997052 Noxon Spill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997064 Chicago Climate Exchange | -23,049 | 0 | -23,049 | 0 | 0 | 0 | -23,049 | 0 | -23,049 |
| 99 | 997065 Amortization - Unbilled Revenue Add-Ins | 359,686 | 0 | 359,686 | 96,380 | 0 | 96,380 | 263,306 | 0 | 263,306 |
| 99 | 997070 Centralia | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997080 Book Transportation Depreciation | 0 | 81,016 | 81,016 | 0 | 52,555 | 52,555 | 0 | 28,461 | 28,461 |
| 1 | 997081 Deferred Compensation | 0 | 624,535 | 624,535 | 0 | 405,136 | 405,136 | 0 | 219,399 | 219,399 |
| 1 | 997082 Meal Disallowances | 0 | 23,608 | 23,608 | 0 | 15,315 | 15,315 | 0 | 8,293 | 8,293 |
| 1 | 997083 Paid Time Off | 0 | -120,601 | -120,601 | 0 | -78,234 | -78,234 | 0 | -42,367 | -42,367 |
| 1 | 997084 Customer Uncollectibles | 0 | -183,788 | -183,788 | 0 | -119,223 | -119,223 | 0 | -64,565 | -64,565 |
| E-OPS | 997000 Book Depreciation (403.XX, 404.XX & 406.XX) | 2,634,133 | 4,196,991 | 6,831,124 | 1,658,774 | 2,722,763 | 4,381,537 | 975,359 | 1,474,228 | 2,449,587 |
| | TOTAL SCHEDULE M ADDITIONS | 4,462,875 | 5,842,612 | 10,305,487 | 2,223,676 | 3,788,407 | 6,012,083 | 2,239,199 | 2,054,205 | 4,293,404 |

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| ELECTRIC SCHEDULE M ITEMS For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-SCM-1A |
|--|------------------------|

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

| Ref/Basis | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-----------------------------|---|---------|-----------|-----------|--------|-----------|-----------|---------|-----------|-----------|
| Schedule M Deductions: | | | | | | | | | | |
| 1 | 997041 Rathdrum Turbine Lease, Tax | 0 | 42,048 | 42,048 | 0 | 27,277 | 27,277 | 0 | 14,771 | 14,771 |
| 99 | 997043 Washington Deferred Power Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997044 Non-Monetary Power Costs | 0 | 131,313 | 131,313 | 0 | 85,183 | 85,183 | 0 | 46,130 | 46,130 |
| 1 | 997045 Section 199 Manufacturing Deduction | 0 | 200,000 | 200,000 | 0 | 129,740 | 129,740 | 0 | 70,260 | 70,260 |
| 4 | 997046 Nez Perce Settlement | -24,933 | 0 | -24,933 | 1,834 | 0 | 1,834 | -26,767 | 0 | -26,767 |
| 99 | 997047 Clark Fork Preventive Maint. Exp (PME's) | -21,783 | 0 | -21,783 | 0 | 0 | 0 | -21,783 | 0 | -21,783 |
| 12 | 997048 AFUDC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 997049 Tax Depreciation | 0 | 8,865,742 | 8,865,742 | 0 | 5,684,714 | 5,684,714 | 0 | 3,181,028 | 3,181,028 |
| 99 | 997050 CS2 Levelized Return | -12,245 | 0 | -12,245 | 0 | 0 | 0 | -12,245 | 0 | -12,245 |
| 99 | 997051 Wind Generation AFUDC - ID | 10,221 | 0 | 10,221 | 0 | 0 | 0 | 10,221 | 0 | 10,221 |
| 4 | 997053 Renewable Energy Certificate Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997054 Spokane River Relicensing | -1,736 | 0 | -1,736 | -1,253 | 0 | -1,253 | -483 | 0 | -483 |
| 99 | 997058 Colstrip Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997059 Spokane River Relicensing PME | -3,046 | 0 | -3,046 | -796 | 0 | -796 | -2,250 | 0 | -2,250 |
| 1 | 997061 CDA Lake Fund Settlement - AN | 0 | -16,667 | -16,667 | 0 | -10,812 | -10,812 | 0 | -5,855 | -5,855 |
| 99 | 997061 CDA Lake Fund Settlement | -33,522 | 0 | -33,522 | -189 | 0 | -189 | -33,333 | 0 | -33,333 |
| 4 | 997062 Gain on Sale of Office Bldg | 0 | 16,341 | 16,341 | 0 | 10,603 | 10,603 | 0 | 5,738 | 5,738 |
| 1 | 997063 CDA Lake Settlement - AN | 0 | -61,233 | -61,233 | 0 | -39,722 | -39,722 | 0 | -21,511 | -21,511 |
| 99 | 997063 CDA Lake Settlement | -5,523 | 0 | -5,523 | -2,942 | 0 | -2,942 | -2,581 | 0 | -2,581 |
| 1 | 997067 CDA IPA Fund | 0 | 4,958 | 4,958 | 0 | 3,216 | 3,216 | 0 | 1,742 | 1,742 |
| 1 | 997068 Noxon | 0 | 13,351 | 13,351 | 0 | 8,661 | 8,661 | 0 | 4,690 | 4,690 |
| 1 | 997069 Lancaster Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997072 CDA Fund Settlement Prepayment | 0 | -166,667 | -166,667 | 0 | -108,117 | -108,117 | 0 | -58,550 | -58,550 |
| 99 | 997073 DSIT Amortization - ID | 385,231 | 0 | 385,231 | 0 | 0 | 0 | 385,231 | 0 | 385,231 |
| TOTAL SCHEDULE M DEDUCTIONS | | 292,664 | 9,029,186 | 9,321,850 | -3,346 | 5,790,743 | 5,787,397 | 296,010 | 3,238,443 | 3,534,453 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|--|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 64.870% | 35.130% |
| E-ALL | 2 | Number of Customers | 100.000% | 65.697% | 34.303% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 69.001% | 30.999% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 64.886% | 35.114% |
| E-ALL | 10 | Net Electric Distribution Plant | 100.000% | 61.411% | 38.589% |
| E-ALL | 11 | Book Deprec (0403.XX, 0404.11 & 0406.XX) | 100.000% | 64.120% | 35.880% |
| E-ALL | 12 | Net Electric Plant | 100.000% | 63.449% | 36.551% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

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| DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-DTE-1A |
|--|------------------------|

| Ref/Basis | Acct No | Description | System | Washington | Idaho |
|-----------|---------|--|----------|------------|----------|
| 14 | 410100 | Deferred Federal Income Tax Expense - Allocated | 286,831 | 180,236 | 106,595 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Washington | 65,420 | 65,420 | 0 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Idaho | -166,682 | 0 | -166,682 |
| | | Sub-Total | 185,569 | 245,656 | -60,087 |
| 14 | 411100 | Deferred Federal Income Tax Expense - Allocated | -112,310 | -70,572 | -41,738 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Washington | -221,667 | -221,667 | 0 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Idaho | -153,420 | 0 | -153,420 |
| | | Sub-Total | -487,397 | -292,239 | -195,158 |
| | | Total Deferred Federal Income Tax Expense | -301,828 | -46,583 | -255,245 |
| E-ALL | 14 | Net Allocated Schedule M | 100.000% | 62.837% | 37.163% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

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|---|------------------------|
| FEDERAL INCOME TAXES--ELECTRIC For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-INT-1A |
|---|------------------------|

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|--|---------------|---------------|-------------|
| | Debt | | | |
| 1 | Washington Capital Structure Ratio | | 53.50% | |
| 2 | Idaho Capital Structure Ratio | | | 50.00% |
| 3 | Cost of Debt | | 6.570% | 6.600% |
| | Total Weighted Cost | | 3.515% | 3.300% |
| E-APL | Net Rate Base | 1,681,535,321 | 1,073,292,267 | 608,243,054 |
| | Interest Deduction for FIT Calculation | 57,798,244 | 37,726,223 | 20,072,021 |
| 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 October 31, 2010 Average of Monthly Averages Basis | Report ID: E-OTX-1A |
|--|------------------------|

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|--|---------|---|------------------|------------------|------------------|------------------|----------------|------------------|----------------|----------------|----------------|
| PRODUCTION & TRANSMISSION | | | | | | | | | | | |
| 1 | 408130 | State Excise Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 408140 | State Kwh Generation Tax | 0 | 97,519 | 97,519 | 0 | 63,261 | 63,261 | 0 | 34,258 | 34,258 |
| 1 | 408150 | R&P Property Tax--Production | 0 | 875,807 | 875,807 | 0 | 568,136 | 568,136 | 0 | 307,671 | 307,671 |
| 1 | 408180 | R&P Property Tax--Transmission | 0 | 266,183 | 266,183 | 0 | 172,673 | 172,673 | 0 | 93,510 | 93,510 |
| 1 | 409100 | State Income Tax--Montana & Oregon | 0 | 45,363 | 45,363 | 0 | 29,427 | 29,427 | 0 | 15,936 | 15,936 |
| TOTAL PRODUCTION & TRANSMISSION | | | 0 | 1,284,872 | 1,284,872 | 0 | 833,497 | 833,497 | 0 | 451,375 | 451,375 |
| DISTRIBUTION | | | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 1,164,624 | 0 | 1,164,624 | 1,164,624 | 0 | 1,164,624 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 1,312,658 | 0 | 1,312,658 | 1,094,081 | 0 | 1,094,081 | 218,577 | 0 | 218,577 |
| 99 | 408160 | Miscellaneous State or Local Tax--WA & ID | -9 | 0 | -9 | 0 | 0 | 0 | -9 | 0 | -9 |
| 99 | 408170 | R&P Property Tax--Distribution | 407,297 | 0 | 407,297 | 256,167 | 0 | 256,167 | 151,130 | 0 | 151,130 |
| 99 | 409100 | State Income Tax--Idaho | 62,256 | 0 | 62,256 | 0 | 0 | 0 | 62,256 | 0 | 62,256 |
| TOTAL DISTRIBUTION | | | 2,946,826 | 0 | 2,946,826 | 2,514,872 | 0 | 2,514,872 | 431,954 | 0 | 431,954 |
| TOTAL TAXES OTHER THAN FIT | | | 2,946,826 | 1,284,872 | 4,231,698 | 2,514,872 | 833,497 | 3,348,369 | 431,954 | 451,375 | 883,329 |

ALLOCATION RATIOS:

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

| | |
|-----------------------------------|------------|
| ELECTRIC UTILITY PLANT | Report ID: |
| For Month Ended October 31, 2010 | E-PLT-1A |
| Average of Monthly Averages Basis | |

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|----------------------------------|-----------|---|--------------------|---------------|---------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| PLANT IN SERVICE | | | | | | | | | | | |
| INTANGIBLE PLANT: | | | | | | | | | | | |
| 1 | 302000 | Franchises & Consents | 581,165 | 44,097,081 | 44,678,246 | 581,165 | 28,605,776 | 29,186,941 | 0 | 15,491,305 | 15,491,305 |
| 1 | 182324/81 | CDA Settlement | 0 | 46,350,083 | 46,350,083 | 0 | 30,067,299 | 30,067,299 | 0 | 16,282,784 | 16,282,784 |
| 99 | 182325 | CDA Lake IPA Fund | 351,300 | 0 | 351,300 | 0 | 0 | 0 | 351,300 | 0 | 351,300 |
| 1 | 303000 | Misc Intangible Plant | 153,179 | 2,233,022 | 2,386,201 | 153,179 | 1,448,561 | 1,601,740 | 0 | 784,461 | 784,461 |
| 4 | C-IPL | Misc Intangible Plant (303000) | 0 | 153,199 | 153,199 | 0 | 99,405 | 99,405 | 0 | 53,794 | 53,794 |
| 4 | C-IPL | Misc Intangible Plant - Mainframe Software (303100) | 0 | 21,376,945 | 21,376,945 | 0 | 13,870,645 | 13,870,645 | 0 | 7,506,300 | 7,506,300 |
| 4 | C-IPL | Misc Intangible Plant - PC Software (303110) | 0 | 6,434,856 | 6,434,856 | 0 | 4,175,321 | 4,175,321 | 0 | 2,259,535 | 2,259,535 |
| TOTAL INTANGIBLE PLANT | | | 1,085,644 | 120,645,186 | 121,730,830 | 734,344 | 78,267,007 | 79,001,351 | 351,300 | 42,378,179 | 42,729,479 |
| STEAM PRODUCTION PLANT: | | | | | | | | | | | |
| 1 | 310XXX | Land & Land Rights | 0 | 2,230,471 | 2,230,471 | 0 | 1,446,907 | 1,446,907 | 0 | 783,564 | 783,564 |
| 1 | 311XXX | Structures & Improvements | 0 | 125,078,668 | 125,078,668 | 0 | 81,138,532 | 81,138,532 | 0 | 43,940,136 | 43,940,136 |
| 1 | 312000 | Boiler Plant | 0 | 167,980,929 | 167,980,929 | 0 | 108,969,229 | 108,969,229 | 0 | 59,011,700 | 59,011,700 |
| 1 | 314000 | Turbogenerator Units | 0 | 48,263,810 | 48,263,810 | 0 | 31,308,734 | 31,308,734 | 0 | 16,955,076 | 16,955,076 |
| 1 | 315000 | Accessory Electric Equipment | 0 | 26,931,808 | 26,931,808 | 0 | 17,470,664 | 17,470,664 | 0 | 9,461,144 | 9,461,144 |
| 1 | 316000 | Miscellaneous Power Plant Equipment | 0 | 15,654,982 | 15,654,982 | 0 | 10,155,387 | 10,155,387 | 0 | 5,499,595 | 5,499,595 |
| 1 | 317000 | Asset Recovery Obligation (NOT PICKED UP) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL STEAM PRODUCTION PLANT | | | 0 | 386,140,668 | 386,140,668 | 0 | 250,489,453 | 250,489,453 | 0 | 135,651,215 | 135,651,215 |
| HYDRAULIC PRODUCTION PLANT: | | | | | | | | | | | |
| 1 | 330XXX | Land & Land Rights | 0 | 56,521,914 | 56,521,914 | 0 | 36,665,766 | 36,665,766 | 0 | 19,856,148 | 19,856,148 |
| 1 | 331XXX | Structures & Improvements | 0 | 41,593,700 | 41,593,700 | 0 | 26,981,833 | 26,981,833 | 0 | 14,611,867 | 14,611,867 |
| 1 | 332XXX | Reservoirs, Dams, & Waterways | 0 | 118,377,429 | 118,377,429 | 0 | 76,791,438 | 76,791,438 | 0 | 41,585,991 | 41,585,991 |
| 1 | 333000 | Waterwheels, Turbines, & Generators | 0 | 149,573,027 | 149,573,027 | 0 | 97,028,023 | 97,028,023 | 0 | 52,545,004 | 52,545,004 |
| 1 | 334000 | Accessory Electric Equipment | 0 | 33,807,527 | 33,807,527 | 0 | 21,930,943 | 21,930,943 | 0 | 11,876,584 | 11,876,584 |
| 1 | 335XXX | Miscellaneous Power Plant Equipment | 0 | 7,336,556 | 7,336,556 | 0 | 4,759,224 | 4,759,224 | 0 | 2,577,332 | 2,577,332 |
| 1 | 336000 | Roads, Railroads, & Bridges | 0 | 1,999,563 | 1,999,563 | 0 | 1,297,117 | 1,297,117 | 0 | 702,446 | 702,446 |
| TOTAL HYDRAULIC PRODUCTION PLANT | | | 0 | 409,209,716 | 409,209,716 | 0 | 265,454,344 | 265,454,344 | 0 | 143,755,372 | 143,755,372 |
| OTHER PRODUCTION PLANT: | | | | | | | | | | | |
| 1 | 340200 | Land & Land Rights | 0 | 875,586 | 875,586 | 0 | 567,993 | 567,993 | 0 | 307,593 | 307,593 |
| 1 | 341000 | Structures & Improvements | 0 | 16,122,746 | 16,122,746 | 0 | 10,458,825 | 10,458,825 | 0 | 5,663,921 | 5,663,921 |
| 1 | 342000 | Fuel Holders, Producers, & Accessories | 0 | 21,152,323 | 21,152,323 | 0 | 13,721,512 | 13,721,512 | 0 | 7,430,811 | 7,430,811 |
| 1 | 343000 | Prime Movers | 0 | 21,876,780 | 21,876,780 | 0 | 14,191,467 | 14,191,467 | 0 | 7,685,313 | 7,685,313 |
| 1 | 344000 | Generators | 0 | 199,318,285 | 199,318,285 | 0 | 129,297,771 | 129,297,771 | 0 | 70,020,514 | 70,020,514 |
| 1 | 345000 | Accessory Electric Equipment | 0 | 16,770,899 | 16,770,899 | 0 | 10,879,282 | 10,879,282 | 0 | 5,891,617 | 5,891,617 |
| 1 | 346000 | Miscellaneous Power Plant Equipment | 0 | 1,578,395 | 1,578,395 | 0 | 1,023,905 | 1,023,905 | 0 | 554,490 | 554,490 |
| 99 | 347000 | Asset Recovery Obligation (NOT PICKED UP) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER PRODUCTION PLANT | | | 0 | 277,695,014 | 277,695,014 | 0 | 180,140,755 | 180,140,755 | 0 | 97,554,259 | 97,554,259 |
| TOTAL PRODUCTION PLANT | | | 0 | 1,073,045,398 | 1,073,045,398 | 0 | 696,084,552 | 696,084,552 | 0 | 376,960,846 | 376,960,846 |

| ELECTRIC UTILITY PLANT | | | Report ID: E-PLT-1A | | | ***** SYSTEM ***** WASHINGTON ***** IDAHO ***** | | | | | | | | |
|---|---------|---|------------------------|----------------------|----------------------|---|----------------------|----------------------|--------------------|--------------------|----------------------|--|--|--|
| For Month Ended October 31, 2010 | | | | | | | | | | | | | | |
| Average of Monthly Averages Basis | | | | | | | | | | | | | | |
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | | |
| TRANSMISSION PLANT: | | | | | | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 0 | 17,742,749 | 17,742,749 | 0 | 11,509,721 | 11,509,721 | 0 | 6,233,028 | 6,233,028 | | | |
| 1 | 352XXX | Structures & Improvements | 0 | 16,049,677 | 16,049,677 | 0 | 10,411,425 | 10,411,425 | 0 | 5,638,252 | 5,638,252 | | | |
| 1 | 353000 | Station Equipment | 0 | 187,754,671 | 187,754,671 | 0 | 121,796,455 | 121,796,455 | 0 | 65,958,216 | 65,958,216 | | | |
| 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 | 134,002,234 | 134,002,234 | 0 | 86,927,249 | 86,927,249 | 0 | 47,074,985 | 47,074,985 | | | |
| 1 | 356000 | Overhead Conductors & Devices | 0 | 107,349,149 | 107,349,149 | 0 | 69,637,393 | 69,637,393 | 0 | 37,711,756 | 37,711,756 | | | |
| 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 | 486,827,114 | 486,827,114 | 0 | 315,804,748 | 315,804,748 | 0 | 171,022,366 | 171,022,366 | | | |
| DISTRIBUTION PLANT: | | | | | | | | | | | | | | |
| 99 | 360200 | Land & Land Rights | 4,293,719 | 0 | 4,293,719 | 3,329,939 | 0 | 3,329,939 | 963,780 | 0 | 963,780 | | | |
| 99 | 360400 | Land Easements | 1,034,450 | 0 | 1,034,450 | 58,252 | 0 | 58,252 | 976,198 | 0 | 976,198 | | | |
| 99 | 361000 | Structures & Improvements | 14,166,425 | 0 | 14,166,425 | 9,680,419 | 0 | 9,680,419 | 4,486,006 | 0 | 4,486,006 | | | |
| 99 | 362000 | Station Equipment | 95,111,139 | 0 | 95,111,139 | 61,102,562 | 0 | 61,102,562 | 34,008,577 | 0 | 34,008,577 | | | |
| 99 | 364000 | Poles, Towers, & Fixtures | 225,984,164 | 0 | 225,984,164 | 137,073,941 | 0 | 137,073,941 | 88,910,223 | 0 | 88,910,223 | | | |
| 99 | 365000 | Overhead Conductors & Devices | 146,570,270 | 0 | 146,570,270 | 87,594,516 | 0 | 87,594,516 | 58,975,754 | 0 | 58,975,754 | | | |
| 99 | 366000 | Underground Conduit | 77,087,768 | 0 | 77,087,768 | 47,777,075 | 0 | 47,777,075 | 29,310,693 | 0 | 29,310,693 | | | |
| 99 | 367000 | Underground Conductors & Devices | 128,437,313 | 0 | 128,437,313 | 82,644,579 | 0 | 82,644,579 | 45,792,734 | 0 | 45,792,734 | | | |
| 99 | 368000 | Line Transformers | 176,786,338 | 0 | 176,786,338 | 115,791,246 | 0 | 115,791,246 | 60,995,092 | 0 | 60,995,092 | | | |
| 99 | 369XXX | Services | 119,298,900 | 0 | 119,298,900 | 74,359,442 | 0 | 74,359,442 | 44,939,458 | 0 | 44,939,458 | | | |
| 99 | 370000 | Meters | 45,793,024 | 0 | 45,793,024 | 16,898,016 | 0 | 16,898,016 | 28,895,008 | 0 | 28,895,008 | | | |
| 99 | 373XXX | Street Light & Signal Systems | 31,094,396 | 0 | 31,094,396 | 17,819,690 | 0 | 17,819,690 | 13,274,706 | 0 | 13,274,706 | | | |
| 99 | 374000 | Asset Recovery Obligation (NOT PICKED UP) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | | TOTAL DISTRIBUTION PLANT | 1,065,657,906 | 0 | 1,065,657,906 | 654,129,677 | 0 | 654,129,677 | 411,528,229 | 0 | 411,528,229 | | | |
| GENERAL PLANT: (From Report C-GPL) | | | | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 818,677 | 3,205,334 | 4,024,011 | 371,603 | 2,079,813 | 2,451,416 | 447,074 | 1,125,521 | 1,572,595 | | | |
| 4 | 390XXX | Structures & Improvements | 7,036,138 | 38,314,123 | 45,350,261 | 2,082,845 | 24,860,502 | 26,943,347 | 4,953,293 | 13,453,621 | 18,406,914 | | | |
| 4 | 391XXX | Office Furniture & Equipment | 0 | 28,132,194 | 28,132,194 | 0 | 18,253,855 | 18,253,855 | 0 | 9,878,339 | 9,878,339 | | | |
| 4 | 392XXX | Transportation Equipment | 11,724,416 | 6,555,858 | 18,280,274 | 8,469,833 | 4,253,834 | 12,723,667 | 3,254,583 | 2,302,024 | 5,556,607 | | | |
| 4 | 393000 | Stores Equipment | 302,615 | 1,214,964 | 1,517,579 | 126,951 | 788,342 | 915,293 | 175,664 | 426,622 | 602,286 | | | |
| 4 | 394000 | Tools, Shop & Garage Equipment | 1,719,272 | 4,852,669 | 6,571,941 | 1,290,467 | 3,148,703 | 4,439,170 | 428,805 | 1,703,966 | 2,132,771 | | | |
| 4 | 395000 | Laboratory Equipment | 354,979 | 1,431,314 | 1,786,293 | 227,627 | 928,722 | 1,156,349 | 127,352 | 502,592 | 629,944 | | | |
| 4 | 396XXX | Power Operated Equipment | 25,167,222 | 10,506,847 | 35,674,069 | 16,479,622 | 6,817,473 | 23,297,095 | 8,687,600 | 3,689,374 | 12,376,974 | | | |
| 4 | 397XXX | Communications Equipment | 11,425,730 | 45,489,183 | 56,914,913 | 5,994,536 | 29,516,111 | 35,510,647 | 5,431,194 | 15,973,072 | 21,404,266 | | | |
| 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 | 58,553,269 | 140,024,612 | 198,577,881 | 35,044,308 | 90,856,370 | 125,900,678 | 23,508,961 | 49,168,242 | 72,677,203 | | | |
| | | TOTAL PLANT IN SERVICE | 1,125,296,819 | 1,820,542,310 | 2,945,839,129 | 689,908,329 | 1,181,012,677 | 1,870,921,006 | 435,388,490 | 639,529,633 | 1,074,918,123 | | | |
| 99 | 107XXX | CONSTRUCTION WORK IN PROGRESS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | | GROSS ELECTRIC PLANT | 1,125,296,819 | 1,820,542,310 | 2,945,839,129 | 689,908,329 | 1,181,012,677 | 1,870,921,006 | 435,388,490 | 639,529,633 | 1,074,918,123 | | | |

| | |
|-----------------------------------|------------|
| ELECTRIC UTILITY PLANT | Report ID: |
| For Month Ended October 31, 2010 | E-PLT-1A |
| Average of Monthly Averages Basis | |

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--------------------------------|-----------|---|--------------------|---------------|---------------|------------------------|-------------|---------------|-------------------|-------------|-------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| 1 | 108X01 | Steam Production Plant | 0 | 260,424,348 | 260,424,348 | 0 | 168,937,275 | 168,937,275 | 0 | 91,487,073 | 91,487,073 |
| 1 | 108X01 | Less: Steam Prod. Plt. ARO (Note 1) | 0 | -197,698 | -197,698 | 0 | -128,247 | -128,247 | 0 | -69,451 | -69,451 |
| 1 | 108000 | Hydro Production Plant | 0 | 103,991,360 | 103,991,360 | 0 | 67,459,195 | 67,459,195 | 0 | 36,532,165 | 36,532,165 |
| 1 | 108X03 | Other Production Plant | 0 | 61,440,583 | 61,440,583 | 0 | 39,856,506 | 39,856,506 | 0 | 21,584,077 | 21,584,077 |
| 1 | 108X03 | Less: Other Prod. Plt. CS2 ARO (Note 1) | 0 | -49,179 | -49,179 | 0 | -31,902 | -31,902 | 0 | -17,277 | -17,277 |
| 1 | 108X04 | Transmission Plant | 0 | 164,483,777 | 164,483,777 | 0 | 106,700,626 | 106,700,626 | 0 | 57,783,151 | 57,783,151 |
| E-ADP | 108X05 | Distribution Plant | 323,872,745 | 0 | 323,872,745 | 198,589,051 | 0 | 198,589,051 | 125,283,694 | 0 | 125,283,694 |
| E-ADP | 108X05 | Less: Distribution Plant ARO (Note 1) | -89,449 | 0 | -89,449 | -54,847 | 0 | -54,847 | -34,602 | 0 | -34,602 |
| E-ADP | 108X06 | General Plant - Non-Transportation | 16,301,976 | 46,152,916 | 62,454,892 | 9,283,920 | 29,946,781 | 39,230,701 | 7,018,056 | 16,206,135 | 23,224,191 |
| E-ADP | 108X07 | General Plant - Transportation | 3,981,033 | 2,226,045 | 6,207,078 | 2,875,925 | 1,444,392 | 4,320,317 | 1,105,108 | 781,653 | 1,886,761 |
| TOTAL ACCUMULATED DEPRECIATION | | | 344,066,305 | 638,472,152 | 982,538,457 | 210,694,049 | 414,184,626 | 624,878,675 | 133,372,256 | 224,287,526 | 357,659,782 |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | |
| 1 | 111X20/30 | Intangible Plant--Production & Transmission | 36,650 | 5,092,304 | 5,128,954 | 36,650 | 3,303,378 | 3,340,028 | 0 | 1,788,926 | 1,788,926 |
| 4 | 111X70 | Leased Power Operated Equipment | 110,678 | 432 | 111,110 | 110,678 | 280 | 110,958 | 0 | 152 | 152 |
| 4 | 111X06 | Leasehold Improvements (From Report C-AAM) | 0 | 89,866 | 89,866 | 0 | 58,310 | 58,310 | 0 | 31,556 | 31,556 |
| E-CAM | 111X08 | Intangible Plant-Computer Software | 0 | 14,876,045 | 14,876,045 | 0 | 9,652,471 | 9,652,471 | 0 | 5,223,574 | 5,223,574 |
| TOTAL ACCUMULATED AMORTIZATION | | | 147,328 | 20,058,647 | 20,205,975 | 147,328 | 13,014,439 | 13,161,767 | 0 | 7,044,208 | 7,044,208 |
| NET ELECTRIC UTILITY PLANT | | | 781,083,186 | 1,162,011,511 | 1,943,094,697 | 479,066,952 | 753,813,612 | 1,232,880,564 | 302,016,234 | 408,197,899 | 710,214,133 |

ALLOCATION RATIOS:

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

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

| | |
|---|------------------------|
| ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-APL-1A |
|---|------------------------|

| ***** SYSTEM ***** | | | WASHINGTON ***** | | | IDAHO ***** | | | | |
|--------------------|---|-------------|------------------|---------------|-------------|--------------|---------------|-------------|--------------|--------------|
| Ref/Basis | Description (Accounts) | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-PLT | NET ELECTRIC PLANT IN SERVICE | 781,083,186 | 1,162,011,511 | 1,943,094,697 | 479,066,952 | 753,813,612 | 1,232,880,564 | 302,016,234 | 408,197,899 | 710,214,133 |
| | 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 | 82,945 | 82,945 | 0 | 53,820 | 53,820 | 0 | 29,125 | 29,125 |
| 12 | Deferred F.I.T. - Plant In Service (282900) | 0 | -255,731,719 | -255,731,719 | 0 | -162,259,218 | -162,259,218 | 0 | -93,472,501 | -93,472,501 |
| 4 | Deferred FIT - Common Plant (From Report C-DTX) | 0 | -12,498,435 | -12,498,435 | 0 | -8,109,735 | -8,109,735 | 0 | -4,388,700 | -4,388,700 |
| 99 | ADFIT - Boulder Park Idaho Write Off (190040) | 599,467 | 0 | 599,467 | 0 | 0 | 0 | 599,467 | 0 | 599,467 |
| 99 | Spokane River Relicensing (283322) | -276,150 | 0 | -276,150 | -255,946 | 0 | -255,946 | -20,204 | 0 | -20,204 |
| 99 | Spokane River PM&Es (283323) | -256,644 | 0 | -256,644 | -162,524 | 0 | -162,524 | -94,120 | 0 | -94,120 |
| 1 | ADFIT - Lake CDA CDR Fund (283324) | 0 | -3,427,083 | -3,427,083 | 0 | -2,223,149 | -2,223,149 | 0 | -1,203,934 | -1,203,934 |
| 99 | ADFIT - Lake CDA CDR Fund (283324) | -38,827 | 0 | -38,827 | -38,827 | 0 | -38,827 | 0 | 0 | 0 |
| 1 | ADFIT - CDA IPA Fund Deposit (283325) | 0 | -350,000 | -350,000 | 0 | -227,045 | -227,045 | 0 | -122,955 | -122,955 |
| 99 | ADFIT - CDA IPA Fund Deposit (283325) | -350,000 | 0 | -350,000 | -227,045 | 0 | -227,045 | -122,955 | 0 | -122,955 |
| 99 | ADFIT - MT Lease Payments (283365) | -2,222,425 | 0 | -2,222,425 | -1,470,249 | 0 | -1,470,249 | -752,176 | 0 | -752,176 |
| 1 | CDA Lake Settlement (283382) | 0 | -12,795,446 | -12,795,446 | 0 | -8,300,406 | -8,300,406 | 0 | -4,495,040 | -4,495,040 |
| 99 | CDA Lake Settlement (283382) | -641,918 | 0 | -641,918 | -533,958 | 0 | -533,958 | -107,960 | 0 | -107,960 |
| 12 | Electric portion of Bond Redemptions (283850) | 0 | -2,628,076 | -2,628,076 | 0 | -1,667,488 | -1,667,488 | 0 | -960,588 | -960,588 |
| 1 | Colstrip PCB (283200) | 0 | -518,370 | -518,370 | 0 | -336,267 | -336,267 | 0 | -182,103 | -182,103 |
| | TOTAL ACCUM DEFERRED INCOME TAX | -3,186,497 | -287,866,184 | -291,052,681 | -2,688,549 | -183,069,488 | -185,758,037 | -497,948 | -104,796,696 | -105,294,644 |
| | OTHER ADJUSTMENTS: | | | | | | | | | |
| 99 | Kettle Falls Disallowed Plant (101030) | -7,311,234 | 0 | -7,311,234 | -5,247,725 | 0 | -5,247,725 | -2,063,509 | 0 | -2,063,509 |
| 99 | Kettle Falls Disallowed Accumulated Depr (108030) | 5,764,227 | 0 | 5,764,227 | 4,137,342 | 0 | 4,137,342 | 1,626,885 | 0 | 1,626,885 |
| 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) | 887,237 | 0 | 887,237 | 0 | 0 | 0 | 887,237 | 0 | 887,237 |
| 1 | Weatherization Loans - Sandpoint (124350) | 65,177 | 0 | 65,177 | 0 | 0 | 0 | 65,177 | 0 | 65,177 |
| 99 | DSM Programs (186710) | 13,760 | 0 | 13,760 | 0 | 0 | 0 | 13,760 | 0 | 13,760 |
| 99 | Invest in Exchange Power (124900, 124930) | 21,743,631 | 0 | 21,743,631 | 21,743,631 | 0 | 21,743,631 | 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) | -2,356,490 | 0 | -2,356,490 | -755,214 | 0 | -755,214 | -1,601,276 | 0 | -1,601,276 |
| E-ALL | Colstrip 3 AFUDC Reallocation | 0 | 0 | 0 | -1,698,417 | 0 | -1,698,417 | 1,698,417 | 0 | 1,698,417 |
| 99 | Lancaster Generation (182312) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Spokane River Relicensing (182322) | 789,000 | 0 | 789,000 | 731,275 | 0 | 731,275 | 57,725 | 0 | 57,725 |
| 99 | Spokane River PM&Es (182323) | 735,437 | 0 | 735,437 | 464,354 | 0 | 464,354 | 271,083 | 0 | 271,083 |
| 99 | CDA CDR Fund (182324) | 110,935 | 0 | 110,935 | 110,935 | 0 | 110,935 | 0 | 0 | 0 |
| 99 | CDA Lake Settlement (182382) | 1,525,595 | 0 | 1,525,595 | 1,525,595 | 0 | 1,525,595 | 0 | 0 | 0 |
| 99 | CDA Lake Settlement (186382) | 308,458 | 0 | 308,458 | 0 | 0 | 0 | 308,458 | 0 | 308,458 |
| 99 | Montana Riverbed Settlement (186360) | 6,349,785 | 0 | 6,349,785 | 4,200,709 | 0 | 4,200,709 | 2,149,076 | 0 | 2,149,076 |
| 99 | Nez Perce Settlement - Idaho (186800) | 238,091 | 0 | 238,091 | 0 | 0 | 0 | 238,091 | 0 | 238,091 |
| 4 | Gain on Sale of General Office Bldg (253850) | 0 | -236,945 | -236,945 | 0 | -153,744 | -153,744 | 0 | -83,201 | -83,201 |
| | TOTAL OTHER ADJUSTMENTS | 29,730,250 | -236,945 | 29,493,305 | 26,323,484 | -153,744 | 26,169,740 | 3,406,766 | -83,201 | 3,323,565 |
| | NET RATE BASE: | 807,626,939 | 873,908,382 | 1,681,535,321 | 502,701,887 | 570,590,380 | 1,073,292,267 | 304,925,052 | 303,318,002 | 608,243,054 |

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% | 63.449% | 36.551% |
| E-ALL | 13 | Net Electric General Plant | 100.000% | 63.387% | 36.613% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|------------------------|
| ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended October 31, 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 | Utility 7 | 0 | 0 | 0 | 0 |
| | TOTAL | | 0 | 0 | 0 | 0 |
| 7 | 404X31 Mainframe Software | Utility 7 | 478,537 | 345,470 | 93,013 | 40,054 |
| 8 | | Utility 8 | 17,172 | 0 | 12,000 | 5,172 |
| 9 | | Utility 9 | 809 | 639 | 170 | 0 |
| | TOTAL | | 496,518 | 346,109 | 105,183 | 45,226 |
| 7 | 404X32 PC Software | Utility 7 | 57,681 | 41,642 | 11,211 | 4,828 |
| 8 | | Utility 8 | 7,148 | 0 | 4,995 | 2,153 |
| 9 | | Utility 9 | 0 | 0 | 0 | 0 |
| | TOTAL | | 64,829 | 41,642 | 16,206 | 6,981 |
| 7 | 404X50 Leasehold Improvements | Utility 7 | 859 | 620 | 167 | 72 |
| | TOTAL | | 859 | 620 | 167 | 72 |
| | TOTAL | | 562,206 | 388,371 | 121,556 | 52,279 |

ALLOCATION RATIOS:

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

| | |
|--|------------------------|
| ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-DEP-1A |
|--|------------------------|

| Ref/Basis | Description | Total | Allocation to Electric | Allocation to Gas North | Allocation to Oregon Gas |
|-----------|------------------------|----------------|---------------------------|----------------------------|-----------------------------|
| 7 | 403X60 Utility 7 | 625,103 | 451,281 | 121,501 | 52,321 |
| 8 | Utility 8 | 11,809 | 0 | 8,252 | 3,557 |
| 9 | Utility 9 | 59,519 | 46,987 | 12,532 | 0 |
| 9 | Utility 9 - Washington | 9,456 | 7,465 | 1,991 | 0 |
| 9 | Utility 9 - Idaho | 34,316 | 27,091 | 7,225 | 0 |
| | Total | <u>740,203</u> | <u>532,824</u> | <u>151,501</u> | <u>55,878</u> |
| 7 | 403X70 Utility 7 | 331 | 239 | 64 | 28 |
| 9 | Utility 9 | 1,197 | 945 | 252 | 0 |
| | Total | <u>1,528</u> | <u>1,184</u> | <u>316</u> | <u>28</u> |

ALLOCATION RATIOS:

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

| | |
|---|------------------------|
| COMMON GENERAL PLANT For Month Ended October 31, 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 |
|-----------|---------|---|-------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| | 389XXX | Land & Land Rights | | | | | | | | | | | | |
| 99 | | Utility 0 | 124,681 | 0 | 101,907 | 22,774 | 124,681 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 477,164 | 0 | 0 | 0 | 0 | 477,164 | 0 | 0 | 477,164 | 0 | 0 | 0 |
| 99 | | Utility 2 | 472,075 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 472,075 | 0 | 472,075 |
| 7 | | Utility 7 | 4,082,519 | 0 | 0 | 2,947,293 | 2,947,293 | 0 | 0 | 793,519 | 793,519 | 0 | 341,707 | 341,707 |
| 9 | | Utility 9 - Wa | 470,711 | 371,603 | 0 | 0 | 371,603 | 99,108 | 0 | 0 | 99,108 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 437,225 | 0 | 345,167 | 0 | 345,167 | 0 | 92,058 | 0 | 92,058 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 298,014 | 0 | 0 | 235,267 | 235,267 | 0 | 0 | 62,747 | 62,747 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 6,362,389 | 371,603 | 447,074 | 3,205,334 | 4,024,011 | 576,272 | 92,058 | 856,266 | 1,524,596 | 472,075 | 341,707 | 813,782 |
| | 390XXX | Structures & Improvements | | | | | | | | | | | | |
| 99 | | Utility 0 | 3,522,575 | 496,496 | 1,399,804 | 1,626,275 | 3,522,575 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 939,860 | 0 | 0 | 0 | 0 | 939,860 | 0 | 0 | 939,860 | 0 | 0 | 0 |
| 99 | | Utility 2 | 3,450,817 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,450,817 | 0 | 3,450,817 |
| 7 | | Utility 7 | 45,563,982 | 0 | 0 | 32,894,006 | 32,894,006 | 0 | 0 | 8,856,271 | 8,856,271 | 0 | 3,813,705 | 3,813,705 |
| 9 | | Utility 9 - Wa | 2,009,436 | 1,586,349 | 0 | 0 | 1,586,349 | 423,087 | 0 | 0 | 423,087 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 4,501,221 | 0 | 3,553,489 | 0 | 3,553,489 | 0 | 947,732 | 0 | 947,732 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 4,805,677 | 0 | 0 | 3,793,842 | 3,793,842 | 0 | 0 | 1,011,835 | 1,011,835 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 64,793,568 | 2,082,845 | 4,953,293 | 38,314,123 | 45,350,261 | 1,362,947 | 947,732 | 9,868,106 | 12,178,785 | 3,450,817 | 3,813,705 | 7,264,522 |
| | 391XXX | Office Furniture & Equipment, Computer Hardware | | | | | | | | | | | | |
| 99 | | Utility 0 | 1,848,367 | 0 | 0 | 1,848,367 | 1,848,367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | Utility 7 | 36,407,722 | 0 | 0 | 26,283,827 | 26,283,827 | 0 | 0 | 7,076,569 | 7,076,569 | 0 | 3,047,326 | 3,047,326 |
| 8 | | Utility 8 | 387,979 | 0 | 0 | 0 | 0 | 0 | 0 | 271,127 | 271,127 | 0 | 116,852 | 116,852 |
| | | TOTAL ACCOUNT | 38,644,068 | 0 | 0 | 28,132,194 | 28,132,194 | 0 | 0 | 7,347,696 | 7,347,696 | 0 | 3,164,178 | 3,164,178 |
| | 392XXX | Transportation Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 15,482,786 | 7,438,638 | 2,655,936 | 5,388,212 | 15,482,786 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 5,633,531 | 0 | 0 | 0 | 0 | 3,522,325 | 1,161,737 | 949,469 | 5,633,531 | 0 | 0 | 0 |
| 99 | | Utility 2 | 2,117,109 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,117,109 | 0 | 2,117,109 |
| 7 | | Utility 7 | 496,107 | 0 | 0 | 358,155 | 358,155 | 0 | 0 | 96,428 | 96,428 | 0 | 41,524 | 41,524 |
| 9 | | Utility 9 - Wa | 1,306,219 | 1,031,195 | 0 | 0 | 1,031,195 | 275,024 | 0 | 0 | 275,024 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 758,309 | 0 | 598,647 | 0 | 598,647 | 0 | 159,662 | 0 | 159,662 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 1,025,386 | 0 | 0 | 809,491 | 809,491 | 0 | 0 | 215,895 | 215,895 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 26,819,447 | 8,469,833 | 3,254,583 | 6,555,858 | 18,280,274 | 3,797,349 | 1,321,399 | 1,261,792 | 6,380,540 | 2,117,109 | 41,524 | 2,158,633 |

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| COMMON GENERAL PLANT For Month Ended October 31, 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 |
|-----------|---------|---------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|-----------------|----------------|------------------|
| | 393000 | Stores Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 390,738 | 10,739 | 14,745 | 365,254 | 390,738 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 84,271 | 0 | 0 | 0 | 0 | 84,271 | 0 | 0 | 84,271 | 0 | 0 | 0 |
| 99 | | Utility 2 | 57,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,227 | 0 | 57,227 |
| 9 | | Utility 9 - Wa | 147,206 | 116,212 | 0 | 0 | 116,212 | 30,994 | 0 | 0 | 30,994 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 203,837 | 0 | 160,919 | 0 | 160,919 | 0 | 42,918 | 0 | 42,918 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 1,076,331 | 0 | 0 | 849,710 | 849,710 | 0 | 0 | 226,621 | 226,621 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 1,959,610 | 126,951 | 175,664 | 1,214,964 | 1,517,579 | 115,265 | 42,918 | 226,621 | 384,804 | 57,227 | 0 | 57,227 |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 3,391,932 | 1,256,993 | 421,345 | 1,713,594 | 3,391,932 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 1,900,872 | 0 | 0 | 0 | 0 | 1,019,378 | 458,281 | 423,213 | 1,900,872 | 0 | 0 | 0 |
| 99 | | Utility 2 | 932,154 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 932,154 | 0 | 932,154 |
| 7 | | Utility 7 | 4,021,720 | 0 | 0 | 2,903,400 | 2,903,400 | 0 | 0 | 781,702 | 781,702 | 0 | 336,618 | 336,618 |
| 8 | | Utility 8 | 1,087,378 | 0 | 0 | 0 | 0 | 0 | 0 | 759,881 | 759,881 | 0 | 327,497 | 327,497 |
| 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 |
| | | TOTAL ACCOUNT | 11,684,438 | 1,290,467 | 428,805 | 4,852,669 | 6,571,941 | 1,028,306 | 460,270 | 2,027,652 | 3,516,228 | 932,154 | 664,115 | 1,596,269 |
| | 395000 | Laboratory Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 1,320,551 | 214,701 | 123,226 | 982,624 | 1,320,551 | 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 |
| | | TOTAL ACCOUNT | 2,487,288 | 227,627 | 127,352 | 1,431,314 | 1,786,293 | 94,811 | 30,898 | 285,862 | 411,571 | 257,089 | 32,335 | 289,424 |
| | 396XXX | Power Operated Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 33,820,006 | 15,915,079 | 8,278,512 | 9,626,415 | 33,820,006 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 4,367,505 | 0 | 0 | 0 | 0 | 2,928,269 | 940,201 | 499,035 | 4,367,505 | 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 |
| | | TOTAL ACCOUNT | 40,627,281 | 16,479,622 | 8,687,600 | 10,506,847 | 35,674,069 | 3,078,835 | 1,049,307 | 734,863 | 4,863,005 | 43,834 | 46,373 | 90,207 |

| | |
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| COMMON GENERAL PLANT For Month Ended October 31, 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 | 40,710,674 | 5,628,028 | 2,245,292 | 32,837,354 | 40,710,674 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 800,244 | 0 | 0 | 0 | 0 | 469,122 | 331,122 | 0 | 800,244 | 0 | 0 | 0 |
| 99 | | Utility 2 | 572,541 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 572,541 | 0 | 572,541 |
| 7 | | Utility 7 | 9,602,692 | 0 | 0 | 6,932,471 | 6,932,471 | 0 | 0 | 1,866,475 | 1,866,475 | 0 | 803,745 | 803,745 |
| 8 | | Utility 8 | 926,079 | 0 | 0 | 0 | 0 | 0 | 0 | 647,163 | 647,163 | 0 | 278,916 | 278,916 |
| 9 | | Utility 9 - Wa | 464,257 | 366,508 | 0 | 0 | 366,508 | 97,749 | 0 | 0 | 97,749 | 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 | 7,244,737 | 0 | 0 | 5,719,358 | 5,719,358 | 0 | 0 | 1,525,379 | 1,525,379 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 64,356,821 | 5,994,536 | 5,431,194 | 45,489,183 | 56,914,913 | 566,871 | 1,180,817 | 4,039,017 | 5,786,705 | 572,541 | 1,082,661 | 1,655,202 |
| | 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 | 258,182,841 | 35,044,308 | 23,508,961 | 140,024,612 | 198,577,881 | 10,620,876 | 5,125,691 | 26,732,898 | 42,479,465 | 7,902,846 | 9,222,648 | 17,125,494 |

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% |

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|---|------------------------|
| ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-ADP-1A |
|---|------------------------|

| Ref/Basis | Account | Description | Total General | Total Electric | Total Gas North | Total Oregon Gas |
|--|---------|--|---------------|----------------|-----------------|------------------|
| Accumulated Depreciation - General Plant | | | | | | |
| 99 | 108X06 | Utility 0 | 39,910,607 | 39,910,607 | 0 | 0 |
| 99 | 108X06 | Utility 1 - Allocated | 637,838 | 0 | 637,838 | 0 |
| 99 | 108X06 | Utility 1 - Washington | 2,507,335 | 0 | 2,507,335 | 0 |
| 99 | 108X06 | Utility 1 - Idaho | 868,905 | 0 | 868,905 | 0 |
| 99 | 108X06 | Utility 2 | 2,379,439 | 0 | 0 | 2,379,439 |
| 7 | 108X06 | Utility 7 | 14,270,950 | 10,302,627 | 2,773,845 | 1,194,479 |
| 7 | 108X06 | Utility 7 - Asset Recovery Obligation (Note 1) | -350,852 | -253,291 | -68,195 | -29,366 |
| 8 | 108X06 | Utility 8 | 969,802 | 0 | 677,717 | 292,085 |
| 9 | 108X06 | Utility 9 | 15,827,410 | 12,494,949 | 3,332,461 | 0 |
| Total | | | 77,021,434 | 62,454,892 | 10,729,906 | 3,836,637 |

| | | | | | | |
|--|--------|------------------------|-----------|-----------|-----------|-----------|
| Accumulated Depreciation - General Plant, Transportation | | | | | | |
| 99 | 108X07 | Utility 0 | 5,613,964 | 5,613,964 | 0 | 0 |
| 99 | 108X07 | Utility 1 - Allocated | 223,183 | 0 | 223,183 | 0 |
| 99 | 108X07 | Utility 1 - Washington | 458,952 | 0 | 458,952 | 0 |
| 99 | 108X07 | Utility 1 - Idaho | 208,587 | 0 | 208,587 | 0 |
| 99 | 108X07 | Utility 2 | 1,025,945 | 0 | 0 | 1,025,945 |
| 7 | 108X07 | Utility 7 | 6,426 | 4,639 | 1,249 | 538 |
| 9 | 108X07 | Utility 9 | 745,424 | 588,475 | 156,949 | 0 |
| Total | | | 8,282,481 | 6,207,078 | 1,048,920 | 1,026,483 |

ALLOCATION RATIOS:

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

| COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended October 31, 2010 Average of Monthly Averages Basis | | Report ID: E-ADP-1A | | ***** SYSTEM ***** WASHINGTON ***** IDAHO ***** | | | | | | | | |
|--|---------|--|---------------|---|---------------|-------------|------------|-------------|-------------|------------|-------------|--|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| DISTRIBUTION PLANT: | | | | | | | | | | | | |
| E-PLT | | Plant in Service | 1,065,657,906 | 0 | 1,065,657,906 | 654,129,677 | 0 | 654,129,677 | 411,528,229 | 0 | 411,528,229 | |
| E-PLT | 360200 | Less Land and Land Rights | 4,293,719 | 0 | 4,293,719 | 3,329,939 | 0 | 3,329,939 | 963,780 | 0 | 963,780 | |
| | | Depreciable Distribution Plant | 1,061,364,187 | 0 | 1,061,364,187 | 650,799,738 | 0 | 650,799,738 | 410,564,449 | 0 | 410,564,449 | |
| | | Percentage | | 0.000% | 100.000% | 61.317% | | | 38.683% | | | |
| ALLOCATION BASED ON DEPRECIABLE PLANT | | | | | | | | | | | | |
| | 108X05 | Accumulated Depreciation | | 0 | 323,872,745 | 198,589,051 | | 198,589,051 | 125,283,694 | | 125,283,694 | |
| | 108X05 | Utility 0 Asset Recovery Obligation (Note 1) | | 0 | -89,449 | -54,847 | | -54,847 | -34,602 | | -34,602 | |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | | |
| 99 | 108X05 | Accumulated Depreciation | 323,872,745 | 0 | 323,872,745 | 198,589,051 | 0 | 198,589,051 | 125,283,694 | 0 | 125,283,694 | |
| 99 | 108X05 | Utility 0 Asset Recovery Obligation (Note 1) | -89,449 | 0 | -89,449 | -54,847 | 0 | -54,847 | -34,602 | 0 | -34,602 | |
| GENERAL PLANT - NON TRANSPORTATION | | | | | | | | | | | | |
| E-PLT | | General Plant In Service | 58,553,269 | 140,024,612 | 198,577,881 | 35,044,308 | 90,856,370 | 125,900,678 | 23,508,961 | 49,168,242 | 72,677,203 | |
| E-PLT | 389XXX | Less: General Land and Land Rights | 818,677 | 3,205,334 | 4,024,011 | 371,603 | 2,079,813 | 2,451,416 | 447,074 | 1,125,521 | 1,572,595 | |
| E-PLT | 392XXX | Less: General Transportation Plant | 11,724,416 | 6,555,858 | 18,280,274 | 8,469,833 | 4,253,834 | 12,723,667 | 3,254,583 | 2,302,024 | 5,556,607 | |
| | | Depreciable Non Transport General Plant | 46,010,176 | 130,263,420 | 176,273,596 | 26,202,872 | 84,522,723 | 110,725,595 | 19,807,304 | 45,740,697 | 65,548,001 | |
| | | Percentage | | 73.898% | 100.000% | 14.865% | | | 11.237% | | | |
| ALLOCATION BASED ON DEPRECIABLE PLANT | | | | | | | | | | | | |
| C-ADP | 108X06 | Accumulated Depreciation--Electric General Plant | | 46,152,916 | 62,454,892 | 9,283,920 | | | 7,018,056 | | | |
| | 403X60 | Common Depreciation Expense (C-DEP) | | 368,210 | 498,268 | 74,068 | | | 55,990 | | | |
| | 403X60 | Washington Depreciation Expense (C-DEP) | | | 7,465 | 7,465 | | | 0 | | | |
| | 403X60 | Idaho Depreciation Expense (C-DEP) | | | 27,091 | 0 | | | 27,091 | | | |
| | 403X60 | Depreciation Expense | | 192,947 | 245,731 | 36,586 | | | 16,198 | | | |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | | |
| 4 | 108X06 | Accumulated Depreciation--Electric General Plant | 16,301,976 | 46,152,916 | 62,454,892 | 9,283,920 | 29,946,781 | 39,230,701 | 7,018,056 | 16,206,135 | 23,224,191 | |
| 4 | 403X60 | Depreciation Expense (C-DEP) | 130,058 | 368,210 | 498,268 | 74,068 | 238,917 | 312,985 | 55,990 | 129,293 | 185,283 | |
| 99 | 403X60 | Depreciation Expense (C-DEP) Directly Assigned | 34,556 | 0 | 34,556 | 7,465 | 0 | 7,465 | 27,091 | 0 | 27,091 | |
| 4 | 403X60 | Depreciation Expense | 52,784 | 192,947 | 245,731 | 36,586 | 125,196 | 161,782 | 16,198 | 67,751 | 83,949 | |
| | | Total Depreciation Expense | 217,398 | 561,157 | 778,555 | 118,119 | 364,113 | 482,232 | 99,279 | 197,044 | 296,323 | |
| GENERAL PLANT--TRANSPORTATION | | | | | | | | | | | | |
| E-PLT | 392XXX | Transportation General Plant | 11,724,416 | 6,555,858 | 18,280,274 | 8,469,833 | 4,253,834 | 12,723,667 | 3,254,583 | 2,302,024 | 5,556,607 | |
| | | Percentage | | 35.863% | 100.000% | 46.333% | | | 17.804% | | | |
| ALLOCATION BASED ON DEPRECIABLE PLANT | | | | | | | | | | | | |
| C-ADP | 108X07 | Accumulated Depreciation--Electric General Plant | | 2,226,045 | 6,207,078 | 2,875,925 | | | 1,105,108 | | | |
| | 403X70 | Depreciation Expense (C-DEP) | | 424 | 1,184 | 549 | | | 211 | | | |
| | 403X70 | Depreciation Expense | | 4,925 | 10,572 | 3,454 | | | 2,192 | | | |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | | |
| 4 | 108X07 | Accum Depr--Elect Genl Plant (Electric Portion) | 3,981,033 | 2,226,045 | 6,207,078 | 2,875,925 | 1,444,392 | 4,320,317 | 1,105,108 | 781,653 | 1,886,761 | |
| 4 | 403X70 | Depreciation Expense (C-DEP) | 760 | 424 | 1,184 | 549 | 275 | 824 | 211 | 149 | 360 | |
| 4 | 403X70 | Depreciation Expense | 5,646 | 4,925 | 10,571 | 3,454 | 3,196 | 6,650 | 2,192 | 1,729 | 3,921 | |
| | | Total Depreciation Expense | 6,406 | 5,349 | 11,755 | 4,003 | 3,471 | 7,474 | 2,403 | 1,878 | 4,281 | |
| ALLOCATION RATIOS: | | | | | | | | | | | | |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | | 100.000% | | | 64.886% | | | 35.114% | | |
| E-ALL | 99 | Not Allocated | | 0.000% | | | 0.000% | | | 0.000% | | |

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| COMMON INTANGIBLE PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-IPL-1A |
|--|------------------------|

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

| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct | Allocated | Total |
|-----------|---------|--|-------------------|-------------|----------------|-------------------|-------------------|----------------|----------------|------------------|------------------|---------------|------------------|------------------|
| | 303000 | Intangible Plant | | | | | | | | | | | | |
| 99 | | Utility 1 | 1,125,395 | 0 | 0 | 0 | 0 | 956,945 | 168,450 | 0 | 1,125,395 | 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 | 1,319,453 | 0 | 0 | 153,199 | 153,199 | 956,945 | 168,450 | 40,859 | 1,166,254 | 0 | 0 | 0 |
| | 303100 | Misc Intangible Plant - Mainframe Software | | | | | | | | | | | | |
| 99 | | Utility 0 | 784,852 | 0 | 0 | 784,852 | 784,852 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 2 | 46,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,440 | 0 | 46,440 |
| 7 | | Utility 7 | 28,523,670 | 0 | 0 | 20,592,093 | 20,592,093 | 0 | 0 | 5,544,146 | 5,544,146 | 0 | 2,387,431 | 2,387,431 |
| 8 | | Utility 8 | 1,030,303 | 0 | 0 | 0 | 0 | 0 | 0 | 719,996 | 719,996 | 0 | 310,307 | 310,307 |
| | | TOTAL ACCOUNT | 30,385,265 | 0 | 0 | 21,376,945 | 21,376,945 | 0 | 0 | 6,264,142 | 6,264,142 | 46,440 | 2,697,738 | 2,744,178 |
| | 303110 | Misc Intangible Plant - PC Software | | | | | | | | | | | | |
| 99 | | Utility 0 | 552,358 | 0 | 0 | 552,358 | 552,358 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 19,337 | 0 | 0 | 0 | 0 | 0 | 0 | 19,337 | 19,337 | 0 | 0 | 0 |
| 99 | | Utility 2 | 1,231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,231 | 0 | 1,231 |
| 7 | | Utility 7 | 8,148,294 | 0 | 0 | 5,882,498 | 5,882,498 | 0 | 0 | 1,583,784 | 1,583,784 | 0 | 682,012 | 682,012 |
| 8 | | Utility 8 | 428,327 | 0 | 0 | 0 | 0 | 0 | 0 | 299,323 | 299,323 | 0 | 129,004 | 129,004 |
| | | TOTAL ACCOUNT | 9,149,547 | 0 | 0 | 6,434,856 | 6,434,856 | 0 | 0 | 1,902,444 | 1,902,444 | 1,231 | 811,016 | 812,247 |
| | | TOTAL | 40,854,265 | 0 | 0 | 27,965,000 | 27,965,000 | 956,945 | 168,450 | 8,207,445 | 9,332,840 | 47,671 | 3,508,754 | 3,556,425 |

ALLOCATION RATIOS:

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

| | |
|---|------------------------|
| ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-AAM-1A |
|---|------------------------|

| Ref/Basis | Account | Description | Total | Allocation To Electric | Allocation to Gas North | Allocation to Oregon Gas |
|-----------|---------|--|-------------------|---------------------------|----------------------------|-----------------------------|
| | | Accum Amort (111X30, 111X31, 111X32) | | | | |
| 99 | | Utility 0 | 793,604 | 793,604 | 0 | 0 |
| 99 | | Utility 1 | 8,953 | 0 | 8,953 | 0 |
| 99 | | Utility 2 - Oregon | 31,148 | 0 | 0 | 31,148 |
| 7 | | Utility 7 | 19,477,479 | 14,061,376 | 3,785,838 | 1,630,265 |
| 8 | | Utility 8 | 518,148 | 0 | 362,092 | 156,056 |
| 9 | | Utility 9 | 26,683 | 21,065 | 5,618 | 0 |
| | | Total | 20,856,015 | 14,876,045 | 4,162,501 | 1,817,469 |
| | | Accum Amort--Leasehold Improvements (111X50, 111X60) | | | | |
| 2 | | Utility 2 - Oregon | 39,011 | 0 | 0 | 39,011 |
| 7 | | Utility 7 | 110,408 | 79,707 | 21,460 | 9,241 |
| 9 | | Utility 9 | 12,869 | 10,159 | 2,710 | 0 |
| | | Total | 162,288 | 89,866 | 24,170 | 48,252 |

ALLOCATION RATIOS:

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

| | |
|--|------------------------|
| COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-CAM-1A |
|--|------------------------|

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|--|---------|---|--------|------------|------------|--------|------------|------------|--------|-----------|-----------|
| Plant in Service | | | | | | | | | | | |
| E-PLT | 303000 | Misc Intangible Plant | 0 | 153,199 | 153,199 | 0 | 99,405 | 99,405 | 0 | 53,794 | 53,794 |
| E-PLT | 303100 | Misc Intangible Plant - Mainframe Software | 0 | 21,376,945 | 21,376,945 | 0 | 13,870,645 | 13,870,645 | 0 | 7,506,300 | 7,506,300 |
| E-PLT | 303110 | Misc Intangible Plant - PC Software | 0 | 6,434,856 | 6,434,856 | 0 | 4,175,321 | 4,175,321 | 0 | 2,259,535 | 2,259,535 |
| Total Intangible Plant - Software | | | 0 | 27,965,000 | 27,965,000 | 0 | 18,145,371 | 18,145,371 | 0 | 9,819,629 | 9,819,629 |
| Percentage | | | | 100.000% | 100.000% | 0.000% | | | 0.000% | | |
| ALLOCATION BASED ON DEPRECIABLE PLANT: | | | | | | | | | | | |
| C-AAM | 111 | Accumulated Amortization (111X30, X31, X32) | | 14,876,045 | 14,876,045 | 0 | | | 0 | | |
| | 404 | Amortization Expense (404X30, X31, X32) | | 405,098 | 405,098 | 0 | | | 0 | | |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | |
| 4 | 111 | Accumulated Amortization (111X30, X31, X32) | 0 | 14,876,045 | 14,876,045 | 0 | 9,652,471 | 9,652,471 | 0 | 5,223,574 | 5,223,574 |
| 4 | 404 | Amortization Expense (404X30, X31, X32) | 0 | 405,098 | 405,098 | 0 | 262,852 | 262,852 | 0 | 142,246 | 142,246 |
| ALLOCATION RATIOS: | | | | | | | | | | | |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | | 100.000% | | | 64.886% | | | 35.114% | |

| | |
|---|------------------------|
| ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-DTX-1A |
|---|------------------------|

| Ref/Basis | Account | Description | Total | Electric | Gas North | Oregon Gas |
|-----------|---------|--|--------------------|--------------------|-------------------|-------------------|
| | | Deferred FIT - Common Plant (For Report APL) | | | | |
| 7 | 282900 | Utility 7 | -15,403,803 | -11,120,467 | -2,994,037 | -1,289,298 |
| 8 | 282900 | Utility 8 | 0 | 0 | 0 | 0 |
| 9 | 282900 | Utility 9 | -1,745,478 | -1,377,968 | -367,510 | 0 |
| | | Total | <u>-17,149,281</u> | <u>-12,498,435</u> | <u>-3,361,547</u> | <u>-1,289,298</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% |

| | |
|--|-------------------------|
| ELECTRIC RATE OF RETURN For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-ROR-12A |
|--|-------------------------|

| Ref/Basis | Account | Description | System | Washington | Idaho |
|-----------|---------|-------------------------------|---------------|---------------|-------------|
| E-OPS | | Electric Net Operating Income | 130,059,316 | 79,504,546 | 50,554,770 |
| E-ALL | | Colstrip 3 AFUDC Reallocation | 0 | -192,612 | 192,612 |
| | | Adjusted Net Operating Income | 130,059,316 | 79,311,934 | 50,747,382 |
| E-APL | | Electric Net Rate Base | 1,653,808,470 | 1,054,695,163 | 599,113,307 |
| | | RATE OF RETURN | 7.864% | 7.520% | 8.470% |

| | |
|--|-------------------------|
| ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-ALL-12A |
|--|-------------------------|

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|-------|---------------------------------------|------------|-------------|-------------|-------------|
| 1 | Input | Production/Transmission Ratio | 12/31/2009 | 100.000% | 64.870% | 35.130% |
| 2 | Input | Number of Customers | 10/31/2010 | 356,322 | 233,941 | 122,381 |
| | | Percent | | 100.000% | 65.654% | 34.346% |
| 3 | E-OPS | Direct Distribution Operating Expense | | 20,552,480 | 14,170,450 | 6,382,030 |
| | | Percent | | 100.000% | 68.948% | 31.052% |
| | Input | Jurisdictional 4-Factor Ratio | 12/31/2009 | | | |
| | | Direct O&M Accts 500 - 598 | | 20,593,051 | 12,739,286 | 7,853,765 |
| | | Direct O&M Accts 901 - 935 | | 5,591,094 | 3,960,362 | 1,630,732 |
| | | Total | | 26,184,145 | 16,699,648 | 9,484,497 |
| | | Percentage | | 100.000% | 63.778% | 36.222% |
| | | Direct Labor Accts 500 - 598 | | 8,419,500 | 5,779,737 | 2,639,763 |
| | | Direct Labor Accts 901 - 935 | | 2,702,659 | 2,085,652 | 617,007 |
| | | Total | | 11,122,159 | 7,865,389 | 3,256,770 |
| | | Percentage | | 100.000% | 70.718% | 29.282% |
| | | Number of Customers | | 356,620 | 234,243 | 122,377 |
| | | Percentage | | 100.000% | 65.684% | 34.316% |
| | | Net Direct Plant | | 730,996,572 | 433,958,741 | 297,037,831 |
| | | Percentage | | 100.000% | 59.365% | 40.635% |
| 4 | | Total Percentages | | 400.000% | 259.545% | 140.455% |
| | | Percent | | 100.000% | 64.886% | 35.114% |

| | |
|--|-------------------------|
| ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-ALL-12A |
|--|-------------------------|

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

| | |
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| ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-ALL-12A |
|--|-------------------------|

| Basis | Ref | Description | System | Washington | Idaho | |
|-------|-------|--|---------------|---------------|-------------|------------|
| | Input | Elec/Gas North 4-Factor | | | | 1/1/2010 |
| | | Direct O&M Accts 500 - 894 | Total | Electric | Gas North | Oregon Gas |
| | | Direct O&M Accts 901 - 935 | 49,105,060 | 45,988,228 | 3,116,832 | 0 |
| | | Adjustments | 48,103,856 | 35,419,000 | 12,684,856 | 0 |
| | | Total | 0 | 0 | 0 | 0 |
| | | Percentage | 97,208,916 | 81,407,228 | 15,801,688 | 0 |
| | | | 100.000% | 83.745% | 16.255% | 0.000% |
| | | Direct Labor Accts 500 - 894 | 51,518,901 | 43,337,007 | 8,181,894 | 0 |
| | | Direct Labor Accts 901 - 935 | 4,574,397 | 4,212,733 | 361,664 | 0 |
| | | Total | 56,093,298 | 47,549,740 | 8,543,558 | 0 |
| | | Percentage | 100.000% | 84.769% | 15.231% | 0.000% |
| | | Number of Customers at 12/31/09 | 577,368 | 356,620 | 220,748 | 0 |
| | | Percentage | 100.000% | 61.766% | 38.234% | 0.000% |
| | | Net Direct Plant | 2,108,415,405 | 1,802,725,506 | 305,689,899 | 0 |
| | | Percentage | 100.000% | 85.501% | 14.499% | 0.000% |
| | | Total Percentages | 400.000% | 315.781% | 84.219% | 0.000% |
| 9 | | Average (CD AN/ID/WA) | 100.000% | 78.945% | 21.055% | 0.000% |
| 10 | E-PLT | Net Electric Distribution Plant | 723,862,805 | 443,057,020 | 280,805,785 | |
| | | Percent | 100.000% | 61.207% | 38.793% | |
| 11 | E-OPS | Book Deprec (0403.XX, 0404.11 & 0406.XX) | 78,895,006 | 50,502,997 | 28,392,009 | |
| | | Percent | 100.000% | 64.013% | 35.987% | |
| 12 | E-PLT | Net Electric Plant | 1,904,591,809 | 1,206,903,407 | 697,688,402 | |
| | | Percent | 100.000% | 63.368% | 36.632% | |
| 13 | E-PLT | Net Electric General Plant | 115,216,796 | 72,505,234 | 42,711,562 | |
| | | Percent | 100.000% | 62.929% | 37.071% | |
| 14 | E-SCM | Net Allocated Schedule M | -117,939,838 | -75,192,364 | -42,747,474 | |
| | | Percent | 100.000% | 63.755% | 36.245% | |

| | |
|--|-------------------------|
| ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended October 31, 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)

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

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

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

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|--|---------|--|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| REVENUE | | | | | | | | | | | |
| SALES OF ELECTRICITY: | | | | | | | | | | | |
| 99 | 440000 | Residential | 294,984,398 | 0 | 294,984,398 | 196,375,792 | 0 | 196,375,792 | 98,608,606 | 0 | 98,608,606 |
| 99 | 442200 | Commercial - Firm & Int. | 265,177,840 | 0 | 265,177,840 | 183,421,566 | 0 | 183,421,566 | 81,756,274 | 0 | 81,756,274 |
| 1 | 442300 | Industrial | 112,440,106 | 0 | 112,440,106 | 49,247,037 | 0 | 49,247,037 | 63,193,069 | 0 | 63,193,069 |
| 99 | 444000 | Public Street & Highway Lighting | 6,692,983 | 0 | 6,692,983 | 4,466,248 | 0 | 4,466,248 | 2,226,735 | 0 | 2,226,735 |
| 99 | 499XXX | Unbilled Revenue | 2,566,563 | 0 | 2,566,563 | 1,153,962 | 0 | 1,153,962 | 1,412,601 | 0 | 1,412,601 |
| 99 | 448000 | Interdepartmental Revenue | 1,005,432 | 0 | 1,005,432 | 796,158 | 0 | 796,158 | 209,274 | 0 | 209,274 |
| TOTAL SALES TO ULTIMATE CUSTOMERS | | | 682,867,322 | 0 | 682,867,322 | 435,460,763 | 0 | 435,460,763 | 247,406,559 | 0 | 247,406,559 |
| 1 | 447XXX | Sales for Resale | 0 | 248,034,899 | 248,034,899 | 0 | 160,900,239 | 160,900,239 | 0 | 87,134,660 | 87,134,660 |
| TOTAL SALES OF ELECTRICITY | | | 682,867,322 | 248,034,899 | 930,902,221 | 435,460,763 | 160,900,239 | 596,361,002 | 247,406,559 | 87,134,660 | 334,541,219 |
| OTHER OPERATING REVENUE: | | | | | | | | | | | |
| 99 | 451000 | Miscellaneous Service Revenue | 570,765 | 0 | 570,765 | 347,075 | 0 | 347,075 | 223,690 | 0 | 223,690 |
| 1 | 453000 | Sales of Water & Water Power | 0 | 291,726 | 291,726 | 0 | 189,243 | 189,243 | 0 | 102,483 | 102,483 |
| 1 | 454000 | Rent from Electric Property | 2,447,753 | 63,019 | 2,510,772 | 1,661,586 | 40,880 | 1,702,466 | 786,167 | 22,139 | 808,306 |
| 1 | 456XXX | Other Electric Revenues | 147,434 | 106,930,978 | 107,078,412 | 100,746 | 69,366,125 | 69,466,871 | 46,688 | 37,564,853 | 37,611,541 |
| TOTAL OTHER OPERATING REVENUE | | | 3,165,952 | 107,285,723 | 110,451,675 | 2,109,407 | 69,596,248 | 71,705,655 | 1,056,545 | 37,689,475 | 38,746,020 |
| TOTAL ELECTRIC REVENUE | | | 686,033,274 | 355,320,622 | 1,041,353,896 | 437,570,170 | 230,496,487 | 668,066,657 | 248,463,104 | 124,824,135 | 373,287,239 |
| EXPENSE | | | | | | | | | | | |
| STEAM POWER GENERATION EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 500000 | Supervision & Engineering | 0 | 544,128 | 544,128 | 0 | 352,976 | 352,976 | 0 | 191,152 | 191,152 |
| 1 | 501000 | Fuel | 0 | 29,036,828 | 29,036,828 | 0 | 18,836,190 | 18,836,190 | 0 | 10,200,638 | 10,200,638 |
| 1 | 502000 | Steam Expense | 0 | 3,912,559 | 3,912,559 | 0 | 2,538,077 | 2,538,077 | 0 | 1,374,482 | 1,374,482 |
| 1 | 505000 | Electric Expense | 0 | 793,214 | 793,214 | 0 | 514,558 | 514,558 | 0 | 278,656 | 278,656 |
| 1 | 506000 | Miscellaneous Steam Power Generation Expense | 145,306 | 2,451,859 | 2,597,165 | -321,894 | 1,590,521 | 1,268,627 | 467,200 | 861,338 | 1,328,538 |
| 1 | 507000 | Rent | 0 | 17,213 | 17,213 | 0 | 11,166 | 11,166 | 0 | 6,047 | 6,047 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 510000 | Supervision & Engineering | 0 | 482,490 | 482,490 | 0 | 312,991 | 312,991 | 0 | 169,499 | 169,499 |
| 1 | 511000 | Structures | 0 | 541,613 | 541,613 | 0 | 351,344 | 351,344 | 0 | 190,269 | 190,269 |
| 1 | 512000 | Boiler Plant | 0 | 4,654,441 | 4,654,441 | 0 | 3,019,336 | 3,019,336 | 0 | 1,635,105 | 1,635,105 |
| 1 | 513000 | Electric Plant | 0 | 1,102,928 | 1,102,928 | 0 | 715,469 | 715,469 | 0 | 387,459 | 387,459 |
| 1 | 514000 | Miscellaneous Steam Plant | 0 | 744,164 | 744,164 | 0 | 482,739 | 482,739 | 0 | 261,425 | 261,425 |
| TOTAL STEAM POWER GENERATION EXP | | | 145,306 | 44,281,437 | 44,426,743 | -321,894 | 28,725,367 | 28,403,473 | 467,200 | 15,556,070 | 16,023,270 |

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

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|----------------------------------|---------|--|------------|-------------|-------------|------------|-------------|-------------|------------|-------------|-------------|
| HYDRAULIC POWER GENERATION EXP: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 535000 | Supervision & Engineering | 0 | 2,310,628 | 2,310,628 | 0 | 1,498,904 | 1,498,904 | 0 | 811,724 | 811,724 |
| 1 | 536000 | Water for Power | 0 | 896,278 | 896,278 | 0 | 581,416 | 581,416 | 0 | 314,862 | 314,862 |
| 1 | 537000 | Hydraulic Expense | 4,250,110 | 1,564,046 | 5,814,156 | 2,590,724 | 1,014,597 | 3,605,321 | 1,659,386 | 549,449 | 2,208,835 |
| 1 | 538000 | Electric Expense | 0 | 5,691,841 | 5,691,841 | 0 | 3,692,297 | 3,692,297 | 0 | 1,999,544 | 1,999,544 |
| 1 | 539000 | Miscellaneous Hydraulic Power Generation Exp | 0 | 603,269 | 603,269 | 0 | 391,341 | 391,341 | 0 | 211,928 | 211,928 |
| 1 | 540000 | Rent | 892,006 | 1,053,223 | 1,945,229 | 560,748 | 683,226 | 1,243,974 | 331,258 | 369,997 | 701,255 |
| 1 | 540100 | MT Trust Funds Land Settlement Rents | 4,432,503 | 0 | 4,432,503 | 2,878,469 | 0 | 2,878,469 | 1,554,034 | 0 | 1,554,034 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 541000 | Supervision & Engineering | 0 | 342,765 | 342,765 | 0 | 222,352 | 222,352 | 0 | 120,413 | 120,413 |
| 1 | 542000 | Structures | 0 | 521,888 | 521,888 | 0 | 338,549 | 338,549 | 0 | 183,339 | 183,339 |
| 1 | 543000 | Reservoirs, Dams, & Waterways | 0 | 670,671 | 670,671 | 0 | 435,064 | 435,064 | 0 | 235,607 | 235,607 |
| 1 | 544000 | Electric Plant | 0 | 1,776,205 | 1,776,205 | 0 | 1,152,224 | 1,152,224 | 0 | 623,981 | 623,981 |
| 1 | 545000 | Miscellaneous Hydraulic Plant | 0 | 195,958 | 195,958 | 0 | 127,118 | 127,118 | 0 | 68,840 | 68,840 |
| TOTAL HYDRO POWER GENERATION EXP | | | 9,574,619 | 15,626,772 | 25,201,391 | 6,029,941 | 10,137,088 | 16,167,029 | 3,544,678 | 5,489,684 | 9,034,362 |
| OTHER POWER GENERATION EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 546000 | Supervision & Engineering | 0 | 880,069 | 880,069 | 0 | 570,901 | 570,901 | 0 | 309,168 | 309,168 |
| 1 | 547000 | Fuel | 0 | 111,388,301 | 111,388,301 | 0 | 72,257,591 | 72,257,591 | 0 | 39,130,710 | 39,130,710 |
| 1 | 548000 | Generation Expense | 0 | 2,467,108 | 2,467,108 | 0 | 1,600,413 | 1,600,413 | 0 | 866,695 | 866,695 |
| 1 | 549000 | Miscellaneous Other Power Generation Expense | 0 | 477,674 | 477,674 | 0 | 309,867 | 309,867 | 0 | 167,807 | 167,807 |
| 1 | 550000 | Rent | 0 | 33,444 | 33,444 | 0 | 21,695 | 21,695 | 0 | 11,749 | 11,749 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 551000 | Supervision & Engineering | 0 | 881,702 | 881,702 | 0 | 571,960 | 571,960 | 0 | 309,742 | 309,742 |
| 1 | 552000 | Structures | 0 | 1,974 | 1,974 | 0 | 1,281 | 1,281 | 0 | 693 | 693 |
| 1 | 553000 | Generating & Electric Equipment | 0 | 1,730,512 | 1,730,512 | 0 | 1,122,583 | 1,122,583 | 0 | 607,929 | 607,929 |
| 1 | 554000 | Miscellaneous Other Power Generation Plant | 0 | 108,763 | 108,763 | 0 | 70,555 | 70,555 | 0 | 38,208 | 38,208 |
| TOTAL OTHER POWER GENERATION EXP | | | 0 | 117,969,547 | 117,969,547 | 0 | 76,526,846 | 76,526,846 | 0 | 41,442,701 | 41,442,701 |
| OTHER POWER SUPPLY EXPENSE: | | | | | | | | | | | |
| E-555 | 555XXX | Purchased Power | 18,817,759 | 257,213,418 | 276,031,177 | 0 | 166,854,345 | 166,854,345 | 18,817,759 | 90,359,073 | 109,176,832 |
| 1 | 556000 | System Control & Load Dispatching | 0 | 541,410 | 541,410 | 0 | 351,213 | 351,213 | 0 | 190,197 | 190,197 |
| E-557 | 557XXX | Other Expense | 6,038,657 | 106,491,937 | 112,530,594 | 4,518,071 | 69,081,320 | 73,599,391 | 1,520,586 | 37,410,617 | 38,931,203 |
| TOTAL OTHER POWER SUPPLY EXPENSE | | | 24,856,416 | 364,246,765 | 389,103,181 | 4,518,071 | 236,286,878 | 240,804,949 | 20,338,345 | 127,959,887 | 148,298,232 |
| TOTAL POWER PRODUCTION O&M EXP | | | 34,576,341 | 542,124,521 | 576,700,862 | 10,226,118 | 351,676,179 | 361,902,297 | 24,350,223 | 190,448,342 | 214,798,565 |

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

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|------------------------------------|------------|---|-------------|-------------|-------------|------------|-------------|-------------|------------|-------------|-------------|
| TRANSMISSION OPERATING EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 560000 | Supervision & Engineering | 229,019 | 2,075,331 | 2,304,350 | 158,213 | 1,346,267 | 1,504,480 | 70,806 | 729,064 | 799,870 |
| 1 | 561000 | Load Dispatching | 0 | 2,173,835 | 2,173,835 | 0 | 1,410,167 | 1,410,167 | 0 | 763,668 | 763,668 |
| 1 | 562000 | Station Expense | 0 | 236,383 | 236,383 | 0 | 153,342 | 153,342 | 0 | 83,041 | 83,041 |
| 1 | 563000 | Overhead Line Expense | 0 | 469,518 | 469,518 | 0 | 304,576 | 304,576 | 0 | 164,942 | 164,942 |
| 1 | 565000 | Transmission of Electricity by Others | 0 | 17,214,944 | 17,214,944 | 0 | 11,167,334 | 11,167,334 | 0 | 6,047,610 | 6,047,610 |
| 1 | 566000 | Miscellaneous Transmission Expense | 0 | 1,577,936 | 1,577,936 | 0 | 1,023,607 | 1,023,607 | 0 | 554,329 | 554,329 |
| 1 | 567000 | Rent | 0 | 177,889 | 177,889 | 0 | 115,397 | 115,397 | 0 | 62,492 | 62,492 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 568000 | Supervision & Engineering | 337 | 608,452 | 608,789 | 0 | 394,703 | 394,703 | 337 | 213,749 | 214,086 |
| 1 | 569000 | Structures | 5,882 | 309,471 | 315,353 | 0 | 200,754 | 200,754 | 5,882 | 108,717 | 114,599 |
| 1 | 570000 | Station Equipment | 0 | 1,136,778 | 1,136,778 | 0 | 737,428 | 737,428 | 0 | 399,350 | 399,350 |
| 1 | 571000 | Overhead Lines | 16,232 | 1,604,356 | 1,620,588 | 1,312 | 1,040,746 | 1,042,058 | 14,920 | 563,610 | 578,530 |
| 1 | 572000 | Underground Lines | 0 | 11,278 | 11,278 | 0 | 7,316 | 7,316 | 0 | 3,962 | 3,962 |
| 1 | 573000 | Service Miscellaneous | 2,544 | 22,200 | 24,744 | 230 | 14,401 | 14,631 | 2,314 | 7,799 | 10,113 |
| TOTAL TRANSMISSION OPERATING EXP | | | 254,014 | 27,618,371 | 27,872,385 | 159,755 | 17,916,038 | 18,075,793 | 94,259 | 9,702,333 | 9,796,592 |
| 1 | | Deprec Exp-Prod Plant (403x10, 403x20, 403x30) | 0 | 27,533,105 | 27,533,105 | 0 | 17,860,725 | 17,860,725 | 0 | 9,672,380 | 9,672,380 |
| 1 | 403X40 | Depreciation Expense--Transmission Plant | 0 | 9,678,555 | 9,678,555 | 0 | 6,278,479 | 6,278,479 | 0 | 3,400,076 | 3,400,076 |
| 1 | 404X20 | Amortization of Hydro Licensing Costs | 18,015 | 913,770 | 931,785 | 18,015 | 592,763 | 610,778 | 0 | 321,007 | 321,007 |
| 1 | 404X30 | Amortization of Limited-Term Plant | 2,785 | 94,576 | 97,361 | 2,785 | 61,351 | 64,136 | 0 | 33,225 | 33,225 |
| 1 | 404X70 | Amortization of Leased Transportation Vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 405930 | Amortization of Investment in Exchange Power | 2,450,031 | 0 | 2,450,031 | 2,450,031 | 0 | 2,450,031 | 0 | 0 | 0 |
| 99 | 406100 | Amort of Acq Adj--Colstrip Common AFUDC | 99,047 | 0 | 99,047 | 31,743 | 0 | 31,743 | 67,304 | 0 | 67,304 |
| 99 | 407322 | Reg Debit Spokane River Relicense | 14,108 | 0 | 14,108 | 12,533 | 0 | 12,533 | 1,575 | 0 | 1,575 |
| 99 | 407422 | Reg Credit Spokane River Relicense | -61,971 | 0 | -61,971 | -61,971 | 0 | -61,971 | 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 | 1,895 | 166,667 | 168,562 | 1,895 | 108,117 | 110,012 | 0 | 58,550 | 58,550 |
| 1 | 407325 | Lake CDA IPA Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407424 | Reg Credit Lake CDA CDR Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 407382 | Reg Debit Amt CDA Settlement | 0 | 815,896 | 815,896 | 0 | 529,272 | 529,272 | 0 | 286,624 | 286,624 |
| 99 | 407382 | Reg Debit Amt CDA Settlement | 38,255 | 0 | 38,255 | 29,423 | 0 | 29,423 | 8,832 | 0 | 8,832 |
| 99 | 407482 | Reg Credit Amt Lake CDA Settlement | -72,425 | 0 | -72,425 | -72,425 | 0 | -72,425 | 0 | 0 | 0 |
| 99 | 407312 | Reg Debit - Lancaster Generation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407335 | DSIT Amortization - ID | -486,456 | 0 | -486,456 | 0 | 0 | 0 | -486,456 | 0 | -486,456 |
| 99 | 407380 | Amortization of Wartsila Generators | 337,788 | 0 | 337,788 | 153,132 | 0 | 153,132 | 184,656 | 0 | 184,656 |
| 99 | 407395 | Optional Renewable Power Revenue Offset | 76,261 | 0 | 76,261 | 56,547 | 0 | 56,547 | 19,714 | 0 | 19,714 |
| 99 | 407400 | Amortization of CCX Credits | -412,908 | 0 | -412,908 | 0 | 0 | 0 | -412,908 | 0 | -412,908 |
| 99 | 407403 | Disallowed Amortization Expense for K.F. Plant | -134,592 | 0 | -134,592 | -134,592 | 0 | -134,592 | 0 | 0 | 0 |
| 99 | 407405 | Amortization of Boulder Park Write Off - Idaho | -103,282 | 0 | -103,282 | 0 | 0 | 0 | -103,282 | 0 | -103,282 |
| 99 | 407420 | Amortization of CS2 Levelized Return | 38,640 | 0 | 38,640 | 0 | 0 | 0 | 38,640 | 0 | 38,640 |
| 99 | 407450/499 | Amortization of BPA Residential Exchange Credit | -10,364,614 | 0 | -10,364,614 | -6,970,806 | 0 | -6,970,806 | -3,393,808 | 0 | -3,393,808 |
| E-OTX | | Taxes Other Than FIT--Prod & Trans | 0 | 13,039,700 | 13,039,700 | 0 | 8,458,854 | 8,458,854 | 0 | 4,580,846 | 4,580,846 |
| TOTAL DEP/AMT/TAXES OTHER THEN FIT | | | -8,559,423 | 52,242,269 | 43,682,846 | -4,483,690 | 33,889,561 | 29,405,871 | -4,075,733 | 18,352,708 | 14,276,975 |
| TOTAL PRODUCTION & TRANS EXPENSE | | | 26,270,932 | 621,985,161 | 648,256,093 | 5,902,183 | 403,481,778 | 409,383,961 | 20,368,749 | 218,503,383 | 238,872,132 |

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

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|--|---------|--|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
| DISTRIBUTION EXPENSES: | | | | | | | | | | | |
| OPERATION: | | | | | | | | | | | |
| 3 | 580000 | Supervision & Engineering | 309,822 | 1,140,457 | 1,450,279 | 149,701 | 786,322 | 936,023 | 160,121 | 354,135 | 514,256 |
| 3 | 582000 | Station Expense | 711,687 | 14,506 | 726,193 | 445,801 | 10,002 | 455,803 | 265,886 | 4,504 | 270,390 |
| 3 | 583000 | Overhead Line Expense | 734,530 | 532,129 | 1,266,659 | 574,300 | 366,892 | 941,192 | 160,230 | 165,237 | 325,467 |
| 3 | 584000 | Underground Line Expense | 647,053 | 0 | 647,053 | 431,579 | 0 | 431,579 | 215,474 | 0 | 215,474 |
| 3 | 585000 | Street Light & Signal System Operation Expense | 236,054 | 0 | 236,054 | 48,191 | 0 | 48,191 | 187,863 | 0 | 187,863 |
| 3 | 586000 | Meter Expense | 1,817,910 | 0 | 1,817,910 | 1,577,149 | 0 | 1,577,149 | 240,761 | 0 | 240,761 |
| 3 | 587000 | Customer Installations Expense | 801,115 | 6,294 | 807,409 | 389,069 | 4,340 | 393,409 | 412,046 | 1,954 | 414,000 |
| 3 | 588000 | Miscellaneous Distribution Expense | 3,965,779 | 2,666,970 | 6,632,749 | 2,973,746 | 1,838,822 | 4,812,568 | 992,033 | 828,148 | 1,820,181 |
| 3 | 589000 | Rent | 30,372 | 239,042 | 269,414 | 29,609 | 164,815 | 194,424 | 763 | 74,227 | 74,990 |
| MAINTENANCE: | | | | | | | | | | | |
| 3 | 590000 | Supervision & Engineering | 486,428 | 783,725 | 1,270,153 | 303,020 | 540,363 | 843,383 | 183,408 | 243,362 | 426,770 |
| 3 | 591000 | Structures | 430,157 | 0 | 430,157 | 279,244 | 0 | 279,244 | 150,913 | 0 | 150,913 |
| 3 | 592000 | Station Equipment | 802,303 | 94,772 | 897,075 | 545,366 | 65,343 | 610,709 | 256,937 | 29,429 | 286,366 |
| 3 | 593000 | Overhead Lines | 6,993,904 | 2,186 | 6,996,090 | 4,592,575 | 1,507 | 4,594,082 | 2,401,329 | 679 | 2,402,008 |
| 3 | 594000 | Underground Lines | 833,407 | 0 | 833,407 | 579,962 | 0 | 579,962 | 253,445 | 0 | 253,445 |
| 3 | 595000 | Line Transformers | 599,579 | 294,831 | 894,410 | 381,840 | 203,280 | 585,120 | 217,739 | 91,551 | 309,290 |
| 3 | 596000 | Street Light & Signal System Maintenance Exp | 722,713 | 0 | 722,713 | 487,943 | 0 | 487,943 | 234,770 | 0 | 234,770 |
| 3 | 597000 | Meters | 148,293 | 0 | 148,293 | 124,517 | 0 | 124,517 | 23,776 | 0 | 23,776 |
| 3 | 598000 | Miscellaneous Distribution Expense | 281,374 | 17,102 | 298,476 | 256,838 | 11,791 | 268,629 | 24,536 | 5,311 | 29,847 |
| TOTAL DISTRIBUTION OPERATING EXP | | | 20,552,480 | 5,792,014 | 26,344,494 | 14,170,450 | 3,993,477 | 18,163,927 | 6,382,030 | 1,798,537 | 8,180,567 |
| 99 | 403X50 | Depreciation Expense--Distribution Plant | 28,054,270 | 5,150 | 28,059,420 | 17,838,789 | 3,551 | 17,842,340 | 10,215,481 | 1,599 | 10,217,080 |
| E-OTX | | Taxes Other Than FIT--Distribution | 38,801,122 | 0 | 38,801,122 | 33,696,375 | 0 | 33,696,375 | 5,104,747 | 0 | 5,104,747 |
| TOTAL DISTRIBUTION EXPENSES | | | 87,407,872 | 5,797,164 | 93,205,036 | 65,705,614 | 3,997,028 | 69,702,642 | 21,702,258 | 1,800,136 | 23,502,394 |
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 611,867 | 611,867 | 0 | 401,715 | 401,715 | 0 | 210,152 | 210,152 |
| 2 | 902000 | Meter Reading Expenses | 2,613,413 | 127,438 | 2,740,851 | 2,230,658 | 83,668 | 2,314,326 | 382,755 | 43,770 | 426,525 |
| E-903 | 903XXX | Customer Records & Collection Expenses | 1,758,438 | 6,099,769 | 7,858,207 | 1,181,367 | 3,997,014 | 5,178,381 | 577,071 | 2,102,755 | 2,679,826 |
| 2 | 904000 | Uncollectible Accounts | 0 | 2,199,591 | 2,199,591 | 0 | 1,444,119 | 1,444,119 | 0 | 755,472 | 755,472 |
| 2 | 905000 | Misc Customer Accounts | 0 | 161,607 | 161,607 | 0 | 106,101 | 106,101 | 0 | 55,506 | 55,506 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | | 4,371,851 | 9,200,272 | 13,572,123 | 3,412,025 | 6,032,617 | 9,444,642 | 959,826 | 3,167,655 | 4,127,481 |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | | |
| E-908 | 908XXX | Customer Assistance Expenses | 27,566,775 | 560,601 | 28,127,376 | 19,790,328 | 368,057 | 20,158,385 | 7,776,447 | 192,544 | 7,968,991 |
| 2 | 909000 | Advertising | 43,410 | 524,156 | 567,566 | 32,520 | 344,129 | 376,649 | 10,890 | 180,027 | 190,917 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 160,562 | 160,562 | 0 | 105,415 | 105,415 | 0 | 55,147 | 55,147 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | | 27,610,185 | 1,245,319 | 28,855,504 | 19,822,848 | 817,601 | 20,640,449 | 7,787,337 | 427,718 | 8,215,055 |

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

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|------------------------------------|---------|--|-------------|-------------|-------------|------------|-------------|-------------|------------|-------------|-------------|
| SALES EXPENSES: | | | | | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 | 87,852 | 87,852 | 0 | 57,678 | 57,678 | 0 | 30,174 | 30,174 |
| 2 | 913000 | Advertising | 0 | 49,821 | 49,821 | 0 | 32,709 | 32,709 | 0 | 17,112 | 17,112 |
| 2 | 916000 | Miscellaneous Sales Expenses | 174,849 | 36,006 | 210,855 | 166,783 | 23,639 | 190,422 | 8,066 | 12,367 | 20,433 |
| TOTAL SALES EXPENSES | | | 174,849 | 173,679 | 348,528 | 166,783 | 114,026 | 280,809 | 8,066 | 59,653 | 67,719 |
| ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | | |
| 4 | 920000 | Salaries | 151,782 | 22,705,600 | 22,857,382 | 83,483 | 14,732,756 | 14,816,239 | 68,299 | 7,972,844 | 8,041,143 |
| 4 | 921000 | Office Supplies & Expenses | 1,395 | 3,909,529 | 3,910,924 | 1,395 | 2,536,737 | 2,538,132 | 0 | 1,372,792 | 1,372,792 |
| 4 | 922000 | Admin Exp Transferred--Credit | 0 | -52,794 | -52,794 | 0 | -34,256 | -34,256 | 0 | -18,538 | -18,538 |
| 4 | 923000 | Outside Services Employed | 35,938 | 13,835,066 | 13,871,004 | 35,938 | 8,977,021 | 9,012,959 | 0 | 4,858,045 | 4,858,045 |
| 4 | 924000 | Property Insurance Premium | 0 | 1,293,204 | 1,293,204 | 0 | 839,108 | 839,108 | 0 | 454,096 | 454,096 |
| 4 | 925XXX | Injuries and Damages | 0 | 3,900,651 | 3,900,651 | 0 | 2,530,976 | 2,530,976 | 0 | 1,369,675 | 1,369,675 |
| 4 | 926XXX | Employee Pensions and Benefits | 341,132 | 696,711 | 1,037,843 | 252,350 | 452,068 | 704,418 | 88,782 | 244,643 | 333,425 |
| 4 | 927000 | Franchise Requirements | 6,127 | 0 | 6,127 | 0 | 0 | 0 | 6,127 | 0 | 6,127 |
| 1 | 928000 | Regulatory Commission Expenses | 1,884,112 | 3,598,727 | 5,482,839 | 1,221,740 | 2,334,494 | 3,556,234 | 662,372 | 1,264,233 | 1,926,605 |
| 4 | 930000 | Miscellaneous General Expenses | 230,354 | 3,434,815 | 3,665,169 | 208,571 | 2,228,714 | 2,437,285 | 21,783 | 1,206,101 | 1,227,884 |
| 4 | 931000 | Rents | 67,439 | 634,034 | 701,473 | 55,023 | 411,399 | 466,422 | 12,416 | 222,635 | 235,051 |
| 4 | 935000 | Maintenance of General Plant | 641,921 | 6,903,174 | 7,545,095 | 183,014 | 4,479,193 | 4,662,207 | 458,907 | 2,423,981 | 2,882,888 |
| TOTAL ADMIN & GEN OPERATING EXP | | | 3,360,200 | 60,858,717 | 64,218,917 | 2,041,514 | 39,488,210 | 41,529,724 | 1,318,686 | 21,370,507 | 22,689,193 |
| E-ADP | | Depreciation Expense--General Plant | 2,566,140 | 6,377,103 | 8,943,243 | 1,379,023 | 4,137,847 | 5,516,870 | 1,187,117 | 2,239,256 | 3,426,373 |
| E-CAM | | Amortization--Intangible Plant--Software | 0 | 4,581,636 | 4,581,636 | 0 | 2,972,840 | 2,972,840 | 0 | 1,608,796 | 1,608,796 |
| 4 | | Amortization of Leasehold Imp (404X50) | 0 | 7,438 | 7,438 | 0 | 4,826 | 4,826 | 0 | 2,612 | 2,612 |
| TOTAL ADMIN & GENERAL EXPENSES | | | 5,926,340 | 71,824,894 | 77,751,234 | 3,420,537 | 46,603,723 | 50,024,260 | 2,505,803 | 25,221,171 | 27,726,974 |
| TOTAL EXPENSES BEFORE FIT | | | 151,762,029 | 710,226,489 | 861,988,518 | 98,429,990 | 461,046,773 | 559,476,763 | 53,332,039 | 249,179,716 | 302,511,755 |
| NET OPERATING INCOME BEFORE FIT | | | | | 179,365,378 | | | 108,589,894 | | | 70,775,484 |
| E-FIT | | FEDERAL INCOME TAX--Normal Accrual | | | 15,438,726 | | | 7,688,636 | | | 7,750,090 |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | | | 34,007,029 | | | 21,487,331 | | | 12,519,698 |
| E-FIT | | AMORTIZED ITC - NOXON | | | -139,693 | | | -90,619 | | | -49,074 |
| ELECTRIC NET OPERATING INCOME | | | | | 130,059,316 | | | 79,504,546 | | | 50,554,770 |

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% | 68.948% | 31.052% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 64.886% | 35.114% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

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| ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Twelve Months Ended October 31, 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 | 148,327,565 | 148,327,565 | 0 | 96,220,091 | 96,220,091 | 0 | 52,107,474 | 52,107,474 |
| 1 | 555312 | Purchased Power -Lancaster | 0 | 20,180,126 | 20,180,126 | 0 | 13,090,848 | 13,090,848 | 0 | 7,089,278 | 7,089,278 |
| 1 | 555313 | Energy Deviationsr -Lancaster | 0 | 856,352 | 856,352 | 0 | 555,516 | 555,516 | 0 | 300,836 | 300,836 |
| 99 | 555380 | Idaho - WPI Amortization/Potlatch Purchases | 18,817,759 | 0 | 18,817,759 | 0 | 0 | 0 | 18,817,759 | 0 | 18,817,759 |
| 1 | 555550 | Non-Monetary Exchange Power | 0 | 164,054 | 164,054 | 0 | 106,422 | 106,422 | 0 | 57,632 | 57,632 |
| 1 | 555700 | Bookout Purchases | 0 | 87,063,903 | 87,063,903 | 0 | 56,478,354 | 56,478,354 | 0 | 30,585,549 | 30,585,549 |
| 1 | 555710 | Intercompany Purchased Power | 0 | 621,418 | 621,418 | 0 | 403,114 | 403,114 | 0 | 218,304 | 218,304 |
| TOTAL ACCOUNT 555 | | | 18,817,759 | 257,213,418 | 276,031,177 | 0 | 166,854,345 | 166,854,345 | 18,817,759 | 90,359,073 | 109,176,832 |

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 October 31, 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 | 5,455,400 | 5,455,400 | 0 | 3,538,918 | 3,538,918 | 0 | 1,916,482 | 1,916,482 |
| 1 | 557010 | Other Power Supply Expense - Financial | 0 | -569,067 | -569,067 | 0 | -369,154 | -369,154 | 0 | -199,913 | -199,913 |
| 1 | 557150 | Fuel - Economic Dispatch | 0 | 96,930,673 | 96,930,673 | 0 | 62,878,928 | 62,878,928 | 0 | 34,051,745 | 34,051,745 |
| 1 | 557160 | Power Supply Expense - Miscellaneous | 0 | 348,995 | 348,995 | 0 | 226,393 | 226,393 | 0 | 122,602 | 122,602 |
| 99 | 557161 | Unbilled Add-Ons | -1,429,849 | 0 | -1,429,849 | -1,735,012 | 0 | -1,735,012 | 305,163 | 0 | 305,163 |
| 1 | 557170 | Broker Fees - Power | 0 | 289,700 | 289,700 | 0 | 187,928 | 187,928 | 0 | 101,772 | 101,772 |
| 99 | 557200 | Nez Perce | 818,702 | 0 | 818,702 | 497,498 | 0 | 497,498 | 321,204 | 0 | 321,204 |
| 99 | 557280 | Washington ERM Deferred | 978,756 | 0 | 978,756 | 978,756 | 0 | 978,756 | 0 | 0 | 0 |
| 99 | 557290 | Washington ERM Amortization | 11,481,770 | 0 | 11,481,770 | 11,481,770 | 0 | 11,481,770 | 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 | -10,935,206 | 0 | -10,935,206 | 0 | 0 | 0 | -10,935,206 | 0 | -10,935,206 |
| 99 | 557390 | Idaho PCA Amortization | 11,829,425 | 0 | 11,829,425 | 0 | 0 | 0 | 11,829,425 | 0 | 11,829,425 |
| 1 | 557395 | Optional Renewable Power Expense Offset | 0 | -40,777 | -40,777 | 0 | -26,452 | -26,452 | 0 | -14,325 | -14,325 |
| 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 | 4,049,013 | 4,049,013 | 0 | 2,626,595 | 2,626,595 | 0 | 1,422,418 | 1,422,418 |
| TOTAL ACCOUNT 557 | | | 6,038,657 | 106,491,937 | 112,530,594 | 4,518,071 | 69,081,320 | 73,599,391 | 1,520,586 | 37,410,617 | 38,931,203 |

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 October 31, 2010 Average of Monthly Averages Basis | Report ID: E-903-12A |
|---|-------------------------|

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|----------------------------------|--------------------|-----------|-----------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 903000 | Customer Records and Collections | 1,758,438 | 5,761,706 | 7,520,144 | 1,181,367 | 3,782,790 | 4,964,157 | 577,071 | 1,978,916 | 2,555,987 |
| 12 | 903920 | A/R Sold - Program Fees | 0 | 338,063 | 338,063 | 0 | 214,224 | 214,224 | 0 | 123,839 | 123,839 |
| 12 | 903930 | A/R Sold - Maturity Yield Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCOUNT 903 | | | 1,758,438 | 6,099,769 | 7,858,207 | 1,181,367 | 3,997,014 | 5,178,381 | 577,071 | 2,102,755 | 2,679,826 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| E-ALL | 2 | Number of Customers | 100.000% | 65.654% | 34.346% |
| E-ALL | 12 | Net Electric Plant | 100.000% | 63.368% | 36.632% |

| | |
|--|-------------------------|
| ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-908-12A |
|--|-------------------------|

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|---|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 908000 | Customer Assistance Expense | 46,480 | 560,601 | 607,081 | 32,530 | 368,057 | 400,587 | 13,950 | 192,544 | 206,494 |
| 99 | 908600 | DSM Tariff Rider Expense Offset | 26,790,176 | 0 | 26,790,176 | 19,318,468 | 0 | 19,318,468 | 7,471,708 | 0 | 7,471,708 |
| 99 | 908610 | Limited Income Tax Refund Program | 293,227 | 0 | 293,227 | 293,227 | 0 | 293,227 | 0 | 0 | 0 |
| 99 | 908690 | Schedule 91 Amortization included in Unbilled | 159,299 | 0 | 159,299 | 146,103 | 0 | 146,103 | 13,196 | 0 | 13,196 |
| 99 | 908990 | DSM Amortization | 277,593 | 0 | 277,593 | 0 | 0 | 0 | 277,593 | 0 | 277,593 |
| TOTAL ACCOUNT 908 | | | 27,566,775 | 560,601 | 28,127,376 | 19,790,328 | 368,057 | 20,158,385 | 7,776,447 | 192,544 | 7,968,991 |

ALLOCATION RATIOS:

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

| FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | | Report ID: E-FIT-12A | | System | Washington | Idaho |
|---|--|-------------------------------|---------------|---------------|---------------|-------|
| Ref/Basis | Description | | | | | |
| | Calculation of Taxable Operating Income: | | | | | |
| E-OPS | Operating Revenue | 1,041,353,896 | 668,066,657 | 373,287,239 | | |
| E-OPS | Operating & Maintenance Expense | 737,912,813 | 470,037,641 | 267,875,172 | | |
| E-OPS | Book Depreciation & Amortization | 72,234,883 | 47,283,893 | 24,950,990 | | |
| E-OTX | Taxes Other than FIT | 51,840,822 | 42,155,229 | 9,685,593 | | |
| | Net Operating Income Before FIT | 179,365,378 | 108,589,894 | 70,775,484 | | |
| E-INT | Less: Interest Expense | 56,843,274 | 37,072,535 | 19,770,739 | | |
| E-SCM | Add: Schedule M Additions | 90,427,760 | 57,166,461 | 33,261,299 | | |
| E-SCM | Less: Schedule M Deductions | 167,137,598 | 105,612,448 | 61,525,150 | | |
| | Taxable Net Operating Income | 45,812,266 | 23,071,372 | 22,740,894 | | |
| | Tax Rate | 35.00% | 35.00% | 35.00% | | |
| | Total Federal Income Tax | 16,034,293 | 8,074,980 | 7,959,313 | | |
| 1 | Production Tax Credit | (595,567) | (386,344) | (209,223) | | |
| 1 | Investment Tax Credit - Noxon * | 0 | 0 | 0 | | |
| | Total Net Federal Income Tax | 15,438,726 | 7,688,636 | 7,750,090 | | |
| E-DTE | Deferred FIT | 34,007,029 | 21,487,331 | 12,519,698 | | |
| 1 | 411400 Amortized Investment Tax Credit - Noxon | (139,693) | (90,619) | (49,074) | | |
| | Total Net FIT/Deferred FIT | 49,306,062 | 29,085,348 | 20,220,714 | | |
| 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% | |
| | | EFFECTIVE TAX RATE | 0.4024 | 0.4067 | 0.3964 | |

* Deferred taxes are in Deferred FIT balance

| | |
|--|-------------------------|
| ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-SCM-12A |
|--|-------------------------|

***** 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 | 3,412,493 | 3,412,493 | 0 | 2,162,429 | 2,162,429 | 0 | 1,250,064 | 1,250,064 |
| 2 | 997002 Injuries and Damages | 0 | -36,754 | -36,754 | 0 | -24,130 | -24,130 | 0 | -12,624 | -12,624 |
| 12 | 997003 Salvage | 0 | -2,376,268 | -2,376,268 | 0 | -1,505,794 | -1,505,794 | 0 | -870,474 | -870,474 |
| 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 | -11,337 | -11,337 | 0 | -7,356 | -7,356 | 0 | -3,981 | -3,981 |
| 99 | 997007 Idaho PCA | 1,083,826 | 0 | 1,083,826 | 0 | 0 | 0 | 1,083,826 | 0 | 1,083,826 |
| 99 | 997008 Idaho DSM Book Amortization | 277,593 | 0 | 277,593 | 0 | 0 | 0 | 277,593 | 0 | 277,593 |
| 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 | 286,355 | 286,355 | 0 | 185,804 | 185,804 | 0 | 100,551 | 100,551 |
| 12 | 997016 Redemption Expense Amortization | 0 | 602,069 | 602,069 | 0 | 381,519 | 381,519 | 0 | 220,550 | 220,550 |
| 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 | 5,258,627 | 0 | 5,258,627 | 3,235,645 | 0 | 3,235,645 | 2,022,982 | 0 | 2,022,982 |
| 4 | 997018 DSM Tariff Rider | 0 | -80,196 | -80,196 | 0 | -52,036 | -52,036 | 0 | -28,160 | -28,160 |
| 1 | 997019 CSS Temporary Service Fees | 222,979 | 0 | 222,979 | 57,960 | 0 | 57,960 | 165,019 | 0 | 165,019 |
| 4 | 997020 FAS87 Current Pension Accrual | 0 | -265,777 | -265,777 | 0 | -172,452 | -172,452 | 0 | -93,325 | -93,325 |
| 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 | 737,619 | 737,619 | 0 | 467,414 | 467,414 | 0 | 270,205 | 270,205 |
| 99 | 997033 BPA Residential Exchange | -4,413,192 | 0 | -4,413,192 | -2,925,004 | 0 | -2,925,004 | -1,488,188 | 0 | -1,488,188 |
| 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 | -282,649 | -282,649 | 0 | -183,400 | -183,400 | 0 | -99,249 | -99,249 |
| 99 | 997064 Chicago Climate Exchange | -410,083 | 0 | -410,083 | 0 | 0 | 0 | -410,083 | 0 | -410,083 |
| 99 | 997065 Amortization - Unbilled Revenue Add-Ins | -1,357,091 | 0 | -1,357,091 | -1,587,030 | 0 | -1,587,030 | 229,939 | 0 | 229,939 |
| 99 | 997070 Centralia | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 997080 Book Transportation Depreciation | 0 | 1,045,822 | 1,045,822 | 0 | 678,425 | 678,425 | 0 | 367,397 | 367,397 |
| 1 | 997081 Deferred Compensation | 0 | 755,026 | 755,026 | 0 | 489,785 | 489,785 | 0 | 265,241 | 265,241 |
| 1 | 997082 Meal Disallowances | 0 | 300,496 | 300,496 | 0 | 194,932 | 194,932 | 0 | 105,564 | 105,564 |
| 1 | 997083 Paid Time Off | 0 | 445,317 | 445,317 | 0 | 288,877 | 288,877 | 0 | 156,440 | 156,440 |
| 1 | 997084 Customer Uncollectibles | 0 | 849,487 | 849,487 | 0 | 551,062 | 551,062 | 0 | 298,425 | 298,425 |
| E-OPS | 997000 Book Depreciation (403.XX, 404.XX & 406.XX) | 30,740,257 | 49,191,333 | 79,931,590 | 19,270,355 | 31,912,382 | 51,182,737 | 11,469,902 | 17,278,951 | 28,748,853 |
| | TOTAL SCHEDULE M ADDITIONS | 35,888,552 | 54,539,208 | 90,427,760 | 21,820,944 | 35,345,517 | 57,166,461 | 14,067,608 | 19,193,691 | 33,261,299 |

| | |
|---|--------------------------------|
| ELECTRIC SCHEDULE M ITEMS For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-SCM-12A |
|---|--------------------------------|

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|------------------------------------|---|-------------------|--------------------|--------------------|-------------------|------------------------|--------------------|-----------------|-------------------|-------------------|--|
| Ref/Basis | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Schedule M Deductions: | | | | | | | | | | | |
| 1 | 997041 Rathdrum Turbine Lease, Tax | 0 | 969,090 | 969,090 | 0 | 628,649 | 628,649 | 0 | 340,441 | 340,441 | |
| 99 | 997043 Washington Deferred Power Costs | -12,461,237 | 0 | -12,461,237 | -12,461,237 | 0 | -12,461,237 | 0 | 0 | 0 | |
| 1 | 997044 Non-Monetary Power Costs | 0 | -164,054 | -164,054 | 0 | -106,422 | -106,422 | 0 | -57,632 | -57,632 | |
| 1 | 997045 Section 199 Manufacturing Deduction | 0 | 3,600,000 | 3,600,000 | 0 | 2,335,320 | 2,335,320 | 0 | 1,264,680 | 1,264,680 | |
| 4 | 997046 Nez Perce Settlement | 16,796 | 0 | 16,796 | 22,008 | 0 | 22,008 | -5,212 | 0 | -5,212 | |
| 99 | 997047 Clark Fork Preventive Maint. Exp (PME's) | -258,522 | 0 | -258,522 | 0 | 0 | 0 | -258,522 | 0 | -258,522 | |
| 12 | 997048 AFUDC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11 | 997049 Tax Depreciation | 0 | 157,445,473 | 157,445,473 | 0 | 100,785,571 | 100,785,571 | 0 | 56,659,902 | 56,659,902 | |
| 99 | 997050 CS2 Levelized Return | -38,640 | 0 | -38,640 | 0 | 0 | 0 | -38,640 | 0 | -38,640 | |
| 99 | 997051 Wind Generation AFUDC - ID | 105,280 | 0 | 105,280 | 0 | 0 | 0 | 105,280 | 0 | 105,280 | |
| 4 | 997053 Renewable Energy Certificate Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 997054 Spokane River Relicensing | 47,864 | 0 | 47,864 | 49,439 | 0 | 49,439 | -1,575 | 0 | -1,575 | |
| 99 | 997058 Colstrip Settlement | -645,838 | 0 | -645,838 | 0 | 0 | 0 | -645,838 | 0 | -645,838 | |
| 99 | 997059 Spokane River Relicensing PME | 727,455 | 0 | 727,455 | 460,629 | 0 | 460,629 | 266,826 | 0 | 266,826 | |
| 1 | 997061 CDA Lake Fund Settlement - AN | 0 | -166,667 | -166,667 | 0 | -108,117 | -108,117 | 0 | -58,550 | -58,550 | |
| 99 | 997061 CDA Lake Fund Settlement | -299,648 | 0 | -299,648 | -1,895 | 0 | -1,895 | -297,753 | 0 | -297,753 | |
| 4 | 997062 Gain on Sale of Office Bldg | 0 | 196,092 | 196,092 | 0 | 127,236 | 127,236 | 0 | 68,856 | 68,856 | |
| 1 | 997063 CDA Lake Settlement - AN | 0 | 9,213,721 | 9,213,721 | 0 | 5,976,941 | 5,976,941 | 0 | 3,236,780 | 3,236,780 | |
| 99 | 997063 CDA Lake Settlement | 374,870 | 0 | 374,870 | 300,682 | 0 | 300,682 | 74,188 | 0 | 74,188 | |
| 1 | 997067 CDA IPA Fund | 0 | -2,685 | -2,685 | 0 | -1,742 | -1,742 | 0 | -943 | -943 | |
| 1 | 997068 Noxon | 0 | 54,743 | 54,743 | 0 | 35,512 | 35,512 | 0 | 19,231 | 19,231 | |
| 1 | 997069 Lancaster Deferral | 6,704,941 | 0 | 6,704,941 | 6,704,941 | 0 | 6,704,941 | 0 | 0 | 0 | |
| 1 | 997072 CDA Fund Settlement Prepayment | 0 | 1,333,333 | 1,333,333 | 0 | 864,933 | 864,933 | 0 | 468,400 | 468,400 | |
| 99 | 997073 DSIT Amortization - ID | 385,231 | 0 | 385,231 | 0 | 0 | 0 | 385,231 | 0 | 385,231 | |
| TOTAL SCHEDULE M DEDUCTIONS | | -5,341,448 | 172,479,046 | 167,137,598 | -4,925,433 | 110,537,881 | 105,612,448 | -416,015 | 61,941,165 | 61,525,150 | |

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% | 68.948% | 31.052% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 64.886% | 35.114% |
| E-ALL | 10 | Net Electric Distribution Plant | 100.000% | 61.207% | 38.793% |
| E-ALL | 11 | Book Deprec (0403.XX, 0404.11 & 0406.XX) | 100.000% | 64.013% | 35.987% |
| E-ALL | 12 | Net Electric Plant | 100.000% | 63.368% | 36.632% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|-------------------------|
| DEFERRED INCOME TAX EXP--ELECTRIC For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-DTE-12A |
|--|-------------------------|

| Ref/Basis | Acct No | Description | System | Washington | Idaho |
|-----------|---------|--|------------|------------|------------|
| 14 | 410100 | Deferred Federal Income Tax Expense - Allocated | 38,685,889 | 24,664,189 | 14,021,700 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Washington | -712,436 | -712,436 | 0 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Idaho | -193,962 | 0 | -193,962 |
| | | Sub-Total | 37,779,491 | 23,951,753 | 13,827,738 |
| 14 | 411100 | Deferred Federal Income Tax Expense - Allocated | -1,644,403 | -1,048,389 | -596,014 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Washington | -1,416,033 | -1,416,033 | 0 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Idaho | -712,026 | 0 | -712,026 |
| | | Sub-Total | -3,772,462 | -2,464,422 | -1,308,040 |
| | | Total Deferred Federal Income Tax Expense | 34,007,029 | 21,487,331 | 12,519,698 |
| E-ALL | 14 | Net Allocated Schedule M | 100.000% | 63.755% | 36.245% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|-------------------------|
| FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: E-INT-12A |
|---|-------------------------|

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|--|---------------|---------------|-------------|
| | Debt | | | |
| 1 | Washington Capital Structure Ratio | | 53.50% | |
| 2 | Idaho Capital Structure Ratio | | | 50.00% |
| 3 | Cost of Debt | | 6.570% | 6.600% |
| | Total Weighted Cost | | 3.515% | 3.300% |
| E-APL | Net Rate Base | 1,653,808,470 | 1,054,695,163 | 599,113,307 |
| | Interest Deduction for FIT Calculation | 56,843,274 | 37,072,535 | 19,770,739 |
| 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 October 31, 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 |
|--------------------------------------|---------|--|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|
| PRODUCTION & TRANSMISSION | | | | | | | | | | | |
| 1 | 408130 | State Excise Tax | 0 | 22,788 | 22,788 | 0 | 14,783 | 14,783 | 0 | 8,005 | 8,005 |
| 1 | 408140 | State Kwh Generation Tax | 0 | 1,414,999 | 1,414,999 | 0 | 917,910 | 917,910 | 0 | 497,089 | 497,089 |
| 1 | 408150 | R&P Property Tax--Production | 0 | 8,768,873 | 8,768,873 | 0 | 5,688,368 | 5,688,368 | 0 | 3,080,505 | 3,080,505 |
| 1 | 408180 | R&P Property Tax--Transmission | 0 | 2,655,622 | 2,655,622 | 0 | 1,722,702 | 1,722,702 | 0 | 932,920 | 932,920 |
| 1 | 409100 | State Income Tax--Montana & Oregon | 0 | 177,418 | 177,418 | 0 | 115,091 | 115,091 | 0 | 62,327 | 62,327 |
| | | TOTAL PRODUCTION & TRANSMISSION | 0 | 13,039,700 | 13,039,700 | 0 | 8,458,854 | 8,458,854 | 0 | 4,580,846 | 4,580,846 |
| DISTRIBUTION | | | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 16,642,260 | 0 | 16,642,260 | 16,642,260 | 0 | 16,642,260 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 17,756,819 | 0 | 17,756,819 | 14,791,915 | 0 | 14,791,915 | 2,964,904 | 0 | 2,964,904 |
| 99 | 408160 | Miscellaneous State or Local Tax--WA & ID | 3,829 | 0 | 3,829 | 0 | 0 | 0 | 3,829 | 0 | 3,829 |
| 99 | 408170 | R&P Property Tax--Distribution | 3,988,177 | 0 | 3,988,177 | 2,262,200 | 0 | 2,262,200 | 1,725,977 | 0 | 1,725,977 |
| 99 | 409100 | State Income Tax--Idaho | 410,037 | 0 | 410,037 | 0 | 0 | 0 | 410,037 | 0 | 410,037 |
| | | TOTAL DISTRIBUTION | 38,801,122 | 0 | 38,801,122 | 33,696,375 | 0 | 33,696,375 | 5,104,747 | 0 | 5,104,747 |
| | | TOTAL TAXES OTHER THAN FIT | 38,801,122 | 13,039,700 | 51,840,822 | 33,696,375 | 8,458,854 | 42,155,229 | 5,104,747 | 4,580,846 | 9,685,593 |

ALLOCATION RATIOS:

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

| | |
|---|-------------------------|
| ELECTRIC UTILITY PLANT For Twelve Months Ended October 31, 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 |
| PLANT IN SERVICE | | | | | | | | | | | |
| INTANGIBLE PLANT: | | | | | | | | | | | |
| 1 | 302000 | Franchises & Consents | 450,340 | 44,065,312 | 44,515,652 | 450,340 | 28,585,168 | 29,035,508 | 0 | 15,480,144 | 15,480,144 |
| 1 | 182324/81 | CDA Settlement | 0 | 45,553,716 | 45,553,716 | 0 | 29,550,696 | 29,550,696 | 0 | 16,003,020 | 16,003,020 |
| 99 | 182325 | CDA Lake IPA Fund | 29,275 | 0 | 29,275 | 0 | 0 | 0 | 29,275 | 0 | 29,275 |
| 1 | 303000 | Misc Intangible Plant | 153,179 | 2,206,850 | 2,360,029 | 153,179 | 1,431,584 | 1,584,763 | 0 | 775,266 | 775,266 |
| 4 | C-IPL | Misc Intangible Plant (303000) | 0 | 153,199 | 153,199 | 0 | 99,405 | 99,405 | 0 | 53,794 | 53,794 |
| 4 | C-IPL | Misc Intangible Plant - Mainframe Software (303100) | 0 | 19,077,335 | 19,077,335 | 0 | 12,378,520 | 12,378,520 | 0 | 6,698,815 | 6,698,815 |
| 4 | C-IPL | Misc Intangible Plant - PC Software (303110) | 0 | 7,199,702 | 7,199,702 | 0 | 4,671,599 | 4,671,599 | 0 | 2,528,103 | 2,528,103 |
| TOTAL INTANGIBLE PLANT | | | 632,794 | 118,256,114 | 118,888,908 | 603,519 | 76,716,972 | 77,320,491 | 29,275 | 41,539,142 | 41,568,417 |
| STEAM PRODUCTION PLANT: | | | | | | | | | | | |
| 1 | 310XXX | Land & Land Rights | 0 | 2,230,697 | 2,230,697 | 0 | 1,447,053 | 1,447,053 | 0 | 783,644 | 783,644 |
| 1 | 311XXX | Structures & Improvements | 0 | 124,929,641 | 124,929,641 | 0 | 81,041,858 | 81,041,858 | 0 | 43,887,783 | 43,887,783 |
| 1 | 312000 | Boiler Plant | 0 | 167,138,040 | 167,138,040 | 0 | 108,422,447 | 108,422,447 | 0 | 58,715,593 | 58,715,593 |
| 1 | 314000 | Turbogenerator Units | 0 | 48,432,154 | 48,432,154 | 0 | 31,417,938 | 31,417,938 | 0 | 17,014,216 | 17,014,216 |
| 1 | 315000 | Accessory Electric Equipment | 0 | 26,930,872 | 26,930,872 | 0 | 17,470,057 | 17,470,057 | 0 | 9,460,815 | 9,460,815 |
| 1 | 316000 | Miscellaneous Power Plant Equipment | 0 | 15,655,514 | 15,655,514 | 0 | 10,155,732 | 10,155,732 | 0 | 5,499,782 | 5,499,782 |
| 1 | 317000 | Asset Recovery Obligation (NOT PICKED UP) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL STEAM PRODUCTION PLANT | | | 0 | 385,316,918 | 385,316,918 | 0 | 249,955,085 | 249,955,085 | 0 | 135,361,833 | 135,361,833 |
| HYDRAULIC PRODUCTION PLANT: | | | | | | | | | | | |
| 1 | 330XXX | Land & Land Rights | 0 | 56,438,002 | 56,438,002 | 0 | 36,611,332 | 36,611,332 | 0 | 19,826,670 | 19,826,670 |
| 1 | 331XXX | Structures & Improvements | 0 | 40,788,984 | 40,788,984 | 0 | 26,459,814 | 26,459,814 | 0 | 14,329,170 | 14,329,170 |
| 1 | 332XXX | Reservoirs, Dams, & Waterways | 0 | 118,014,162 | 118,014,162 | 0 | 76,555,787 | 76,555,787 | 0 | 41,458,375 | 41,458,375 |
| 1 | 333000 | Waterwheels, Turbines, & Generators | 0 | 144,257,942 | 144,257,942 | 0 | 93,580,127 | 93,580,127 | 0 | 50,677,815 | 50,677,815 |
| 1 | 334000 | Accessory Electric Equipment | 0 | 33,603,539 | 33,603,539 | 0 | 21,798,616 | 21,798,616 | 0 | 11,804,923 | 11,804,923 |
| 1 | 335XXX | Miscellaneous Power Plant Equipment | 0 | 7,324,120 | 7,324,120 | 0 | 4,751,157 | 4,751,157 | 0 | 2,572,963 | 2,572,963 |
| 1 | 336000 | Roads, Railroads, & Bridges | 0 | 1,999,563 | 1,999,563 | 0 | 1,297,117 | 1,297,117 | 0 | 702,446 | 702,446 |
| TOTAL HYDRAULIC PRODUCTION PLANT | | | 0 | 402,426,312 | 402,426,312 | 0 | 261,053,950 | 261,053,950 | 0 | 141,372,362 | 141,372,362 |
| OTHER PRODUCTION PLANT: | | | | | | | | | | | |
| 1 | 340200 | Land & Land Rights | 0 | 877,391 | 877,391 | 0 | 569,164 | 569,164 | 0 | 308,227 | 308,227 |
| 1 | 341000 | Structures & Improvements | 0 | 15,790,136 | 15,790,136 | 0 | 10,243,061 | 10,243,061 | 0 | 5,547,075 | 5,547,075 |
| 1 | 342000 | Fuel Holders, Producers, & Accessories | 0 | 21,135,910 | 21,135,910 | 0 | 13,710,865 | 13,710,865 | 0 | 7,425,045 | 7,425,045 |
| 1 | 343000 | Prime Movers | 0 | 21,876,780 | 21,876,780 | 0 | 14,191,467 | 14,191,467 | 0 | 7,685,313 | 7,685,313 |
| 1 | 344000 | Generators | 0 | 198,847,735 | 198,847,735 | 0 | 128,992,526 | 128,992,526 | 0 | 69,855,209 | 69,855,209 |
| 1 | 345000 | Accessory Electric Equipment | 0 | 16,476,527 | 16,476,527 | 0 | 10,688,323 | 10,688,323 | 0 | 5,788,204 | 5,788,204 |
| 1 | 346000 | Miscellaneous Power Plant Equipment | 0 | 1,513,553 | 1,513,553 | 0 | 981,842 | 981,842 | 0 | 531,711 | 531,711 |
| 99 | 347000 | Asset Recovery Obligation (NOT PICKED UP) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER PRODUCTION PLANT | | | 0 | 276,518,032 | 276,518,032 | 0 | 179,377,248 | 179,377,248 | 0 | 97,140,784 | 97,140,784 |
| TOTAL PRODUCTION PLANT | | | 0 | 1,064,261,262 | 1,064,261,262 | 0 | 690,386,283 | 690,386,283 | 0 | 373,874,979 | 373,874,979 |

| ELECTRIC UTILITY PLANT For Twelve Months Ended October 31, 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 | | | |
| TRANSMISSION PLANT: | | | | | | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 0 | 16,345,552 | 16,345,552 | 0 | 10,603,360 | 10,603,360 | 0 | 5,742,192 | 5,742,192 | | | |
| 1 | 352XXX | Structures & Improvements | 0 | 16,092,703 | 16,092,703 | 0 | 10,439,336 | 10,439,336 | 0 | 5,653,367 | 5,653,367 | | | |
| 1 | 353000 | Station Equipment | 0 | 180,896,286 | 180,896,286 | 0 | 117,347,421 | 117,347,421 | 0 | 63,548,865 | 63,548,865 | | | |
| 1 | 354000 | Towers & Fixtures | 0 | 17,115,391 | 17,115,391 | 0 | 11,102,754 | 11,102,754 | 0 | 6,012,637 | 6,012,637 | | | |
| 1 | 355000 | Poles & Fixtures | 0 | 132,387,259 | 132,387,259 | 0 | 85,879,615 | 85,879,615 | 0 | 46,507,644 | 46,507,644 | | | |
| 1 | 356000 | Overhead Conductors & Devices | 0 | 106,523,107 | 106,523,107 | 0 | 69,101,540 | 69,101,540 | 0 | 37,421,567 | 37,421,567 | | | |
| 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 | 476,168,104 | 476,168,104 | 0 | 308,890,250 | 308,890,250 | 0 | 167,277,854 | 167,277,854 | | | |
| DISTRIBUTION PLANT: | | | | | | | | | | | | | | |
| 99 | 360200 | Land & Land Rights | 4,282,548 | 0 | 4,282,548 | 3,318,540 | 0 | 3,318,540 | 964,008 | 0 | 964,008 | | | |
| 99 | 360400 | Land Easements | 180,394 | 0 | 180,394 | 58,005 | 0 | 58,005 | 122,389 | 0 | 122,389 | | | |
| 99 | 361000 | Structures & Improvements | 14,072,624 | 0 | 14,072,624 | 9,597,589 | 0 | 9,597,589 | 4,475,035 | 0 | 4,475,035 | | | |
| 99 | 362000 | Station Equipment | 93,777,652 | 0 | 93,777,652 | 60,039,010 | 0 | 60,039,010 | 33,738,642 | 0 | 33,738,642 | | | |
| 99 | 364000 | Poles, Towers, & Fixtures | 218,822,664 | 0 | 218,822,664 | 132,676,332 | 0 | 132,676,332 | 86,146,332 | 0 | 86,146,332 | | | |
| 99 | 365000 | Overhead Conductors & Devices | 142,142,913 | 0 | 142,142,913 | 84,559,269 | 0 | 84,559,269 | 57,583,644 | 0 | 57,583,644 | | | |
| 99 | 366000 | Underground Conduit | 75,750,734 | 0 | 75,750,734 | 46,828,488 | 0 | 46,828,488 | 28,922,246 | 0 | 28,922,246 | | | |
| 99 | 367000 | Underground Conductors & Devices | 125,064,809 | 0 | 125,064,809 | 80,092,449 | 0 | 80,092,449 | 44,972,360 | 0 | 44,972,360 | | | |
| 99 | 368000 | Line Transformers | 172,405,923 | 0 | 172,405,923 | 112,293,748 | 0 | 112,293,748 | 60,112,175 | 0 | 60,112,175 | | | |
| 99 | 369XXX | Services | 116,706,102 | 0 | 116,706,102 | 72,408,855 | 0 | 72,408,855 | 44,297,247 | 0 | 44,297,247 | | | |
| 99 | 370000 | Meters | 45,293,410 | 0 | 45,293,410 | 16,537,160 | 0 | 16,537,160 | 28,756,250 | 0 | 28,756,250 | | | |
| 99 | 373XXX | Street Light & Signal Systems | 29,915,164 | 0 | 29,915,164 | 16,873,528 | 0 | 16,873,528 | 13,041,636 | 0 | 13,041,636 | | | |
| 99 | 374000 | Asset Recovery Obligation (NOT PICKED UP) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | | TOTAL DISTRIBUTION PLANT | 1,038,414,937 | 0 | 1,038,414,937 | 635,282,973 | 0 | 635,282,973 | 403,131,964 | 0 | 403,131,964 | | | |
| GENERAL PLANT: (From Report C-GPL) | | | | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 818,677 | 3,150,806 | 3,969,483 | 371,603 | 2,044,432 | 2,416,035 | 447,074 | 1,106,374 | 1,553,448 | | | |
| 4 | 390XXX | Structures & Improvements | 6,742,320 | 34,322,202 | 41,064,522 | 1,850,978 | 22,270,304 | 24,121,282 | 4,891,342 | 12,051,898 | 16,943,240 | | | |
| 4 | 391XXX | Office Furniture & Equipment | 0 | 26,591,446 | 26,591,446 | 0 | 17,254,126 | 17,254,126 | 0 | 9,337,320 | 9,337,320 | | | |
| 4 | 392XXX | Transportation Equipment | 10,001,547 | 6,023,828 | 16,025,375 | 7,063,981 | 3,908,621 | 10,972,602 | 2,937,566 | 2,115,207 | 5,052,773 | | | |
| 4 | 393000 | Stores Equipment | 307,800 | 1,127,064 | 1,434,864 | 126,978 | 731,307 | 858,285 | 180,822 | 395,757 | 576,579 | | | |
| 4 | 394000 | Tools, Shop & Garage Equipment | 1,749,616 | 4,500,013 | 6,249,629 | 1,312,612 | 2,919,878 | 4,232,490 | 437,004 | 1,580,135 | 2,017,139 | | | |
| 4 | 395000 | Laboratory Equipment | 372,118 | 1,541,952 | 1,914,070 | 229,404 | 1,000,511 | 1,229,915 | 142,714 | 541,441 | 684,155 | | | |
| 4 | 396XXX | Power Operated Equipment | 21,467,936 | 8,626,184 | 30,094,120 | 13,876,287 | 5,597,186 | 19,473,473 | 7,591,649 | 3,028,998 | 10,620,647 | | | |
| 4 | 397XXX | Communications Equipment | 11,361,407 | 43,790,886 | 55,152,293 | 5,942,653 | 28,414,154 | 34,356,807 | 5,418,754 | 15,376,732 | 20,795,486 | | | |
| 4 | 398000 | Miscellaneous Equipment | 5,880 | 352,395 | 358,275 | 1,536 | 228,655 | 230,191 | 4,344 | 123,740 | 128,084 | | | |
| 99 | 399100 | Asset Recovery Obligation (NOT PICKED UP) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | | TOTAL GENERAL PLANT | 52,827,301 | 130,026,776 | 182,854,077 | 30,776,032 | 84,369,174 | 115,145,206 | 22,051,269 | 45,657,602 | 67,708,871 | | | |
| | | TOTAL PLANT IN SERVICE | 1,091,875,032 | 1,788,712,256 | 2,880,587,288 | 666,662,524 | 1,160,362,679 | 1,827,025,203 | 425,212,508 | 628,349,577 | 1,053,562,085 | | | |
| 99 | 107XXX | CONSTRUCTION WORK IN PROGRESS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | | GROSS ELECTRIC PLANT | 1,091,875,032 | 1,788,712,256 | 2,880,587,288 | 666,662,524 | 1,160,362,679 | 1,827,025,203 | 425,212,508 | 628,349,577 | 1,053,562,085 | | | |

| | |
|---|-------------------------|
| ELECTRIC UTILITY PLANT For Twelve Months Ended October 31, 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 | 256,065,470 | 256,065,470 | 0 | 166,109,670 | 166,109,670 | 0 | 89,955,800 | 89,955,800 |
| 1 | 108X01 | Less: Steam Prod. Plt. ARO (Note 1) | 0 | -192,664 | -192,664 | 0 | -124,981 | -124,981 | 0 | -67,683 | -67,683 |
| 1 | 108000 | Hydro Production Plant | 0 | 100,428,093 | 100,428,093 | 0 | 65,147,704 | 65,147,704 | 0 | 35,280,389 | 35,280,389 |
| 1 | 108X03 | Other Production Plant | 0 | 57,650,190 | 57,650,190 | 0 | 37,397,678 | 37,397,678 | 0 | 20,252,512 | 20,252,512 |
| 1 | 108X03 | Less: Other Prod. Plt. CS2 ARO (Note 1) | 0 | -46,286 | -46,286 | 0 | -30,026 | -30,026 | 0 | -16,260 | -16,260 |
| 1 | 108X04 | Transmission Plant | 0 | 161,540,299 | 161,540,299 | 0 | 104,791,192 | 104,791,192 | 0 | 56,749,107 | 56,749,107 |
| E-ADP | 108X05 | Distribution Plant | 314,552,132 | 0 | 314,552,132 | 192,225,953 | 0 | 192,225,953 | 122,326,179 | 0 | 122,326,179 |
| E-ADP | 108X05 | Less: Distribution Plant ARO (Note 1) | -88,236 | 0 | -88,236 | -53,922 | 0 | -53,922 | -34,314 | 0 | -34,314 |
| E-ADP | 108X06 | General Plant - Non-Transportation | 15,812,600 | 45,490,804 | 61,303,404 | 8,786,004 | 29,517,163 | 38,303,167 | 7,026,596 | 15,973,641 | 23,000,237 |
| E-ADP | 108X07 | General Plant - Transportation | 3,953,036 | 2,380,841 | 6,333,877 | 2,791,973 | 1,544,832 | 4,336,805 | 1,161,063 | 836,009 | 1,997,072 |
| TOTAL ACCUMULATED DEPRECIATION | | | 334,229,532 | 623,316,747 | 957,546,279 | 203,750,008 | 404,353,232 | 608,103,240 | 130,479,524 | 218,963,515 | 349,443,039 |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | |
| 1 | 111X20/30 | Intangible Plant--Production & Transmission | 27,014 | 4,629,894 | 4,656,908 | 27,014 | 3,003,412 | 3,030,426 | 0 | 1,626,482 | 1,626,482 |
| 4 | 111X70 | Leased Power Operated Equipment | 110,678 | 432 | 111,110 | 110,678 | 280 | 110,958 | 0 | 152 | 152 |
| 4 | 111X06 | Leasehold Improvements (From Report C-AAM) | 0 | 86,456 | 86,456 | 0 | 56,098 | 56,098 | 0 | 30,358 | 30,358 |
| E-CAM | 111X08 | Intangible Plant-Computer Software | 0 | 13,594,726 | 13,594,726 | 0 | 8,821,074 | 8,821,074 | 0 | 4,773,652 | 4,773,652 |
| TOTAL ACCUMULATED AMORTIZATION | | | 137,692 | 18,311,508 | 18,449,200 | 137,692 | 11,880,864 | 12,018,556 | 0 | 6,430,644 | 6,430,644 |
| NET ELECTRIC UTILITY PLANT | | | 757,507,808 | 1,147,084,001 | 1,904,591,809 | 462,774,824 | 744,128,583 | 1,206,903,407 | 294,732,984 | 402,955,418 | 697,688,402 |

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 October 31, 2010 Average of Monthly Averages Basis | Report ID: E-APL-12A |
|---|-------------------------|

| ***** SYSTEM ***** | | | WASHINGTON ***** | | | IDAHO ***** | | | | |
|--------------------|---|-------------|------------------|---------------|-------------|--------------|---------------|-------------|--------------|--------------|
| Ref/Basis | Description (Accounts) | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-PLT | NET ELECTRIC PLANT IN SERVICE | 757,507,808 | 1,147,084,001 | 1,904,591,809 | 462,774,824 | 744,128,583 | 1,206,903,407 | 294,732,984 | 402,955,418 | 697,688,402 |
| | 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) | 518,104 | 0 | 518,104 | 328,384 | 0 | 328,384 | 189,720 | 0 | 189,720 |
| 4 | Deferred Gain on Sale of General Office (190850) | 0 | 114,400 | 114,400 | 0 | 74,230 | 74,230 | 0 | 40,170 | 40,170 |
| 12 | Deferred F.I.T. - Plant In Service (282900) | 0 | -248,036,767 | -248,036,767 | 0 | -157,175,939 | -157,175,939 | 0 | -90,860,828 | -90,860,828 |
| 4 | Deferred FIT - Common Plant (From Report C-DTX) | 0 | -11,801,623 | -11,801,623 | 0 | -7,657,601 | -7,657,601 | 0 | -4,144,022 | -4,144,022 |
| 99 | ADFIT - Boulder Park Idaho Write Off (190040) | 616,035 | 0 | 616,035 | 0 | 0 | 0 | 616,035 | 0 | 616,035 |
| 99 | Spokane River Relicensing (283322) | -272,408 | 0 | -272,408 | -251,953 | 0 | -251,953 | -20,455 | 0 | -20,455 |
| 99 | Spokane River PM&Es (283323) | -188,464 | 0 | -188,464 | -136,967 | 0 | -136,967 | -51,497 | 0 | -51,497 |
| 1 | ADFIT - Lake CDA CDR Fund (283324) | 0 | -3,457,849 | -3,457,849 | 0 | -2,243,107 | -2,243,107 | 0 | -1,214,742 | -1,214,742 |
| 99 | ADFIT - Lake CDA CDR Fund (283324) | -38,791 | 0 | -38,791 | -38,791 | 0 | -38,791 | 0 | 0 | 0 |
| 1 | ADFIT - CDA IPA Fund Deposit (283325) | 0 | -291,667 | -291,667 | 0 | -189,204 | -189,204 | 0 | -102,463 | -102,463 |
| 99 | ADFIT - CDA IPA Fund Deposit (283325) | -29,166 | 0 | -29,166 | -18,920 | 0 | -18,920 | -10,246 | 0 | -10,246 |
| 99 | ADFIT - MT Lease Payments (283365) | -2,388,828 | 0 | -2,388,828 | -1,578,792 | 0 | -1,578,792 | -810,036 | 0 | -810,036 |
| 1 | CDA Lake Settlement (283382) | 0 | -12,571,549 | -12,571,549 | 0 | -8,155,164 | -8,155,164 | 0 | -4,416,385 | -4,416,385 |
| 99 | CDA Lake Settlement (283382) | -626,822 | 0 | -626,822 | -521,036 | 0 | -521,036 | -105,786 | 0 | -105,786 |
| 12 | Electric portion of Bond Redemptions (283850) | 0 | -2,672,197 | -2,672,197 | 0 | -1,693,318 | -1,693,318 | 0 | -978,879 | -978,879 |
| 1 | Colstrip PCB (283200) | 0 | -551,248 | -551,248 | 0 | -357,595 | -357,595 | 0 | -193,653 | -193,653 |
| | TOTAL ACCUM DEFERRED INCOME TAX | -2,410,340 | -279,268,500 | -281,678,840 | -2,218,075 | -177,397,698 | -179,615,773 | -192,265 | -101,870,802 | -102,063,067 |
| | OTHER ADJUSTMENTS: | | | | | | | | | |
| 99 | Kettle Falls Disallowed Plant (101030) | -7,311,234 | 0 | -7,311,234 | -5,247,725 | 0 | -5,247,725 | -2,063,509 | 0 | -2,063,509 |
| 99 | Kettle Falls Disallowed Accumulated Depr (108030) | 5,678,283 | 0 | 5,678,283 | 4,075,655 | 0 | 4,075,655 | 1,602,628 | 0 | 1,602,628 |
| 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) | 839,899 | 0 | 839,899 | 0 | 0 | 0 | 839,899 | 0 | 839,899 |
| 1 | Weatherization Loans - Sandpoint (124350) | 65,177 | 0 | 65,177 | 0 | 0 | 0 | 65,177 | 0 | 65,177 |
| 99 | DSM Programs (186710) | 130,176 | 0 | 130,176 | 0 | 0 | 0 | 130,176 | 0 | 130,176 |
| 99 | Invest in Exchange Power (124900, 124930) | 22,866,561 | 0 | 22,866,561 | 22,866,561 | 0 | 22,866,561 | 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) | -2,311,093 | 0 | -2,311,093 | -740,665 | 0 | -740,665 | -1,570,428 | 0 | -1,570,428 |
| E-ALL | Colstrip 3 AFUDC Reallocation | 0 | 0 | 0 | -1,698,417 | 0 | -1,698,417 | 1,698,417 | 0 | 1,698,417 |
| 99 | Lancaster Generation (182312) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Spokane River Relicensing (182322) | 778,332 | 0 | 778,332 | 719,885 | 0 | 719,885 | 58,447 | 0 | 58,447 |
| 99 | Spokane River PM&Es (182323) | 573,130 | 0 | 573,130 | 422,960 | 0 | 422,960 | 150,170 | 0 | 150,170 |
| 99 | CDA CDR Fund (182324) | 110,831 | 0 | 110,831 | 110,831 | 0 | 110,831 | 0 | 0 | 0 |
| 99 | CDA Lake Settlement (182382) | 1,488,673 | 0 | 1,488,673 | 1,488,673 | 0 | 1,488,673 | 0 | 0 | 0 |
| 99 | CDA Lake Settlement (186382) | 302,247 | 0 | 302,247 | 0 | 0 | 0 | 302,247 | 0 | 302,247 |
| 99 | Montana Riverbed Settlement (186360) | 6,825,221 | 0 | 6,825,221 | 4,510,832 | 0 | 4,510,832 | 2,314,389 | 0 | 2,314,389 |
| 99 | Nez Perce Settlement - Idaho (186800) | 319,477 | 0 | 319,477 | 0 | 0 | 0 | 319,477 | 0 | 319,477 |
| 4 | Gain on Sale of General Office Bldg (253850) | 0 | -326,820 | -326,820 | 0 | -212,060 | -212,060 | 0 | -114,760 | -114,760 |
| | TOTAL OTHER ADJUSTMENTS | 31,222,321 | -326,820 | 30,895,501 | 27,619,589 | -212,060 | 27,407,529 | 3,602,732 | -114,760 | 3,487,972 |
| | NET RATE BASE: | 786,319,789 | 867,488,681 | 1,653,808,470 | 488,176,338 | 566,518,825 | 1,054,695,163 | 298,143,451 | 300,969,856 | 599,113,307 |

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% | 63.368% | 36.632% |
| E-ALL | 13 | Net Electric General Plant | 100.000% | 62.929% | 37.071% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|-------------------------|
| ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-AMT-12A |
|--|-------------------------|

| Ref/Basis | Description | | Total | Allocation to Electric | Allocation to Gas North | Allocation to Oregon Gas |
|-----------|--------------------------------|-----------|-----------|---------------------------|----------------------------|-----------------------------|
| 7 | 404X30 Communication Equipment | Utility 7 | 0 | 0 | 0 | 0 |
| | TOTAL | | 0 | 0 | 0 | 0 |
| 7 | 404X31 Mainframe Software | Utility 7 | 5,098,385 | 3,680,677 | 990,973 | 426,735 |
| 8 | | Utility 8 | 109,838 | 0 | 76,757 | 33,081 |
| 9 | | Utility 9 | 9,703 | 7,660 | 2,043 | 0 |
| | TOTAL | | 5,217,926 | 3,688,337 | 1,069,773 | 459,816 |
| 7 | 404X32 PC Software | Utility 7 | 885,099 | 638,980 | 172,037 | 74,083 |
| 8 | | Utility 8 | 85,773 | 0 | 59,940 | 25,833 |
| 9 | | Utility 9 | 0 | 0 | 0 | 0 |
| | TOTAL | | 970,872 | 638,980 | 231,977 | 99,916 |
| 7 | 404X50 Leasehold Improvements | Utility 7 | 10,303 | 7,438 | 2,003 | 862 |
| | TOTAL | | 10,303 | 7,438 | 2,003 | 862 |
| | TOTAL | | 6,199,101 | 4,334,755 | 1,303,753 | 560,594 |

ALLOCATION RATIOS:

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

| | |
|--|-------------------------|
| ALLOCATION OF COMM DEPRECIATION EXPENSE For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-DEP-12A |
|--|-------------------------|

| Ref/Basis | Description | Total | Allocation to Electric | Allocation to Gas North | Allocation to Oregon Gas |
|-----------|------------------------|------------------|---------------------------|----------------------------|-----------------------------|
| 7 | 403X60 Utility 7 | 6,945,768 | 5,014,358 | 1,350,049 | 581,361 |
| 8 | Utility 8 | 138,567 | 0 | 96,833 | 41,734 |
| 9 | Utility 9 | 714,340 | 563,936 | 150,404 | 0 |
| 9 | Utility 9 - Washington | 107,865 | 85,154 | 22,711 | 0 |
| 9 | Utility 9 - Idaho | 413,629 | 326,539 | 87,090 | 0 |
| | Total | <u>8,320,169</u> | <u>5,989,987</u> | <u>1,707,087</u> | <u>623,095</u> |
| 7 | 403X70 Utility 7 | 3,151 | 2,275 | 612 | 264 |
| 9 | Utility 9 | 14,364 | 11,340 | 3,024 | 0 |
| | Total | <u>17,515</u> | <u>13,615</u> | <u>3,636</u> | <u>264</u> |

ALLOCATION RATIOS:

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

| | |
|---|-------------------------|
| COMMON GENERAL PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-GPL-12A |
|---|-------------------------|

| | | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | | |
|-----------|--|----------------------|------------------|------------------|-------------------|-----------------------|------------------|------------------|------------------|------------------------|------------------|------------------|------------------|
| Ref/Basis | Account Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
| | 389XXX Land & Land Rights | | | | | | | | | | | | |
| 99 | Utility 0 | 124,681 | 0 | 101,907 | 22,774 | 124,681 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Utility 1 | 477,164 | 0 | 0 | 0 | 0 | 477,164 | 0 | 0 | 477,164 | 0 | 0 | 0 |
| 99 | Utility 2 | 473,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 473,237 | 0 | 473,237 |
| 7 | Utility 7 | 4,036,905 | 0 | 0 | 2,914,363 | 2,914,363 | 0 | 0 | 784,653 | 784,653 | 0 | 337,889 | 337,889 |
| 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 | 270,656 | 0 | 0 | 213,669 | 213,669 | 0 | 0 | 56,987 | 56,987 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 6,290,579 | 371,603 | 447,074 | 3,150,806 | 3,969,483 | 576,272 | 92,058 | 841,640 | 1,509,970 | 473,237 | 337,889 | 811,126 |
| | 390XXX Structures & Improvements | | | | | | | | | | | | |
| 99 | Utility 0 | 3,364,989 | 500,270 | 1,379,135 | 1,485,584 | 3,364,989 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Utility 1 | 939,661 | 0 | 0 | 0 | 0 | 939,661 | 0 | 0 | 939,661 | 0 | 0 | 0 |
| 99 | Utility 2 | 3,395,721 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,395,721 | 0 | 3,395,721 |
| 7 | Utility 7 | 40,406,916 | 0 | 0 | 29,170,965 | 29,170,965 | 0 | 0 | 7,853,892 | 7,853,892 | 0 | 3,382,059 | 3,382,059 |
| 9 | Utility 9 - Wa | 1,710,948 | 1,350,708 | 0 | 0 | 1,350,708 | 360,240 | 0 | 0 | 360,240 | 0 | 0 | 0 |
| 9 | Utility 9 - Idaho | 4,448,929 | 0 | 3,512,207 | 0 | 3,512,207 | 0 | 936,722 | 0 | 936,722 | 0 | 0 | 0 |
| 9 | Utility 9 - Allocated | 4,643,300 | 0 | 0 | 3,665,653 | 3,665,653 | 0 | 0 | 977,647 | 977,647 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 58,910,464 | 1,850,978 | 4,891,342 | 34,322,202 | 41,064,522 | 1,299,901 | 936,722 | 8,831,539 | 11,068,162 | 3,395,721 | 3,382,059 | 6,777,780 |
| | 391XXX Office Furniture & Equipment, Computer Hardware | | | | | | | | | | | | |
| 99 | Utility 0 | 1,363,394 | 0 | 0 | 1,363,394 | 1,363,394 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Utility 7 | 34,945,288 | 0 | 0 | 25,228,052 | 25,228,052 | 0 | 0 | 6,792,316 | 6,792,316 | 0 | 2,924,921 | 2,924,921 |
| 8 | Utility 8 | 387,020 | 0 | 0 | 0 | 0 | 0 | 0 | 270,457 | 270,457 | 0 | 116,563 | 116,563 |
| | TOTAL ACCOUNT | 36,695,702 | 0 | 0 | 26,591,446 | 26,591,446 | 0 | 0 | 7,062,773 | 7,062,773 | 0 | 3,041,484 | 3,041,484 |
| | 392XXX Transportation Equipment | | | | | | | | | | | | |
| 99 | Utility 0 | 13,518,704 | 6,137,923 | 2,396,945 | 4,983,836 | 13,518,704 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Utility 1 | 4,918,939 | 0 | 0 | 0 | 0 | 3,021,037 | 1,035,701 | 862,201 | 4,918,939 | 0 | 0 | 0 |
| 99 | Utility 2 | 2,060,553 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,060,553 | 0 | 2,060,553 |
| 7 | Utility 7 | 433,994 | 0 | 0 | 313,313 | 313,313 | 0 | 0 | 84,355 | 84,355 | 0 | 36,325 | 36,325 |
| 9 | Utility 9 - Wa | 1,173,042 | 926,058 | 0 | 0 | 926,058 | 246,984 | 0 | 0 | 246,984 | 0 | 0 | 0 |
| 9 | Utility 9 - Idaho | 684,807 | 0 | 540,621 | 0 | 540,621 | 0 | 144,186 | 0 | 144,186 | 0 | 0 | 0 |
| 9 | Utility 9 - Allocated | 920,488 | 0 | 0 | 726,679 | 726,679 | 0 | 0 | 193,809 | 193,809 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 23,710,527 | 7,063,981 | 2,937,566 | 6,023,828 | 16,025,375 | 3,268,021 | 1,179,887 | 1,140,365 | 5,588,273 | 2,060,553 | 36,325 | 2,096,878 |

| | |
|---|-------------------------|
| COMMON GENERAL PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-GPL-12A |
|---|-------------------------|

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

| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
|-----------|---------|---------------------------------|-------------------|-------------------|------------------|------------------|-------------------|------------------|----------------|------------------|------------------|-----------------|----------------|------------------|
| | 393000 | Stores Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 380,973 | 10,739 | 14,745 | 355,489 | 380,973 | 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 | 147,240 | 116,239 | 0 | 0 | 116,239 | 31,001 | 0 | 0 | 31,001 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 210,370 | 0 | 166,077 | 0 | 166,077 | 0 | 44,293 | 0 | 44,293 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 977,358 | 0 | 0 | 771,575 | 771,575 | 0 | 0 | 205,783 | 205,783 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 1,857,439 | 126,978 | 180,822 | 1,127,064 | 1,434,864 | 115,272 | 44,293 | 205,783 | 365,348 | 57,227 | 0 | 57,227 |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 3,435,791 | 1,278,321 | 429,506 | 1,727,964 | 3,435,791 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 1,871,816 | 0 | 0 | 0 | 0 | 993,574 | 454,642 | 423,600 | 1,871,816 | 0 | 0 | 0 |
| 99 | | Utility 2 | 954,202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 954,202 | 0 | 954,202 |
| 7 | | Utility 7 | 3,506,475 | 0 | 0 | 2,531,429 | 2,531,429 | 0 | 0 | 681,554 | 681,554 | 0 | 293,492 | 293,492 |
| 8 | | Utility 8 | 1,029,607 | 0 | 0 | 0 | 0 | 0 | 0 | 719,510 | 719,510 | 0 | 310,097 | 310,097 |
| 9 | | Utility 9 - Wa | 43,437 | 34,291 | 0 | 0 | 34,291 | 9,146 | 0 | 0 | 9,146 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 9,498 | 0 | 7,498 | 0 | 7,498 | 0 | 2,000 | 0 | 2,000 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 304,794 | 0 | 0 | 240,620 | 240,620 | 0 | 0 | 64,174 | 64,174 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 11,155,620 | 1,312,612 | 437,004 | 4,500,013 | 6,249,629 | 1,002,720 | 456,642 | 1,888,838 | 3,348,200 | 954,202 | 603,589 | 1,557,791 |
| | 395000 | Laboratory Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 1,419,838 | 214,701 | 138,021 | 1,067,116 | 1,419,838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 307,812 | 0 | 0 | 0 | 0 | 100,170 | 32,669 | 174,973 | 307,812 | 0 | 0 | 0 |
| 99 | | Utility 2 | 268,861 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 268,861 | 0 | 268,861 |
| 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 | 18,624 | 14,703 | 0 | 0 | 14,703 | 3,921 | 0 | 0 | 3,921 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 5,945 | 0 | 4,693 | 0 | 4,693 | 0 | 1,252 | 0 | 1,252 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 276,233 | 0 | 0 | 218,072 | 218,072 | 0 | 0 | 58,161 | 58,161 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 2,661,496 | 229,404 | 142,714 | 1,541,952 | 1,914,070 | 104,091 | 33,921 | 308,218 | 446,230 | 268,861 | 32,335 | 301,196 |
| | 396XXX | Power Operated Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 28,240,631 | 13,311,744 | 7,183,135 | 7,745,752 | 28,240,631 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 3,781,280 | 0 | 0 | 0 | 0 | 2,629,204 | 797,876 | 354,200 | 3,781,280 | 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 | 517,467 | 0 | 408,514 | 0 | 408,514 | 0 | 108,953 | 0 | 108,953 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 608,597 | 0 | 0 | 480,457 | 480,457 | 0 | 0 | 128,140 | 128,140 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 34,460,954 | 13,876,287 | 7,591,649 | 8,626,184 | 30,094,120 | 2,779,770 | 906,829 | 590,028 | 4,276,627 | 43,834 | 46,373 | 90,207 |

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|---|-------------------------|
| COMMON GENERAL PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-GPL-12A |
|---|-------------------------|

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

| Ref/Basis | Account | Description | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Wa | Direct - Idaho | Allocated | Total | Direct - Oregon | Allocated | Total |
|-----------|---------|----------------------------|--------------------|-------------------|-------------------|--------------------|--------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|-------------------|
| | 397XXX | Communication Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 39,610,011 | 5,578,267 | 2,205,509 | 31,826,235 | 39,610,011 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 714,749 | 0 | 0 | 0 | 0 | 418,161 | 296,588 | 0 | 714,749 | 0 | 0 | 0 |
| 99 | | Utility 2 | 532,019 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 532,019 | 0 | 532,019 |
| 7 | | Utility 7 | 8,582,353 | 0 | 0 | 6,195,858 | 6,195,858 | 0 | 0 | 1,668,152 | 1,668,152 | 0 | 718,343 | 718,343 |
| 8 | | Utility 8 | 926,079 | 0 | 0 | 0 | 0 | 0 | 0 | 647,163 | 647,163 | 0 | 278,916 | 278,916 |
| 9 | | Utility 9 - Wa | 461,569 | 364,386 | 0 | 0 | 364,386 | 97,183 | 0 | 0 | 97,183 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 4,070,233 | 0 | 3,213,245 | 0 | 3,213,245 | 0 | 856,988 | 0 | 856,988 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 7,307,357 | 0 | 0 | 5,768,793 | 5,768,793 | 0 | 0 | 1,538,564 | 1,538,564 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 62,204,370 | 5,942,653 | 5,418,754 | 43,790,886 | 55,152,293 | 515,344 | 1,153,576 | 3,853,879 | 5,522,799 | 532,019 | 997,259 | 1,529,278 |
| | 398000 | Miscellaneous Equipment | | | | | | | | | | | | |
| 99 | | Utility 0 | 8,771 | 0 | 2,299 | 6,472 | 8,771 | 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 | 471,213 | 0 | 0 | 340,183 | 340,183 | 0 | 0 | 91,590 | 91,590 | 0 | 39,441 | 39,441 |
| 9 | | Utility 9 - Wa | 1,946 | 1,536 | 0 | 0 | 1,536 | 410 | 0 | 0 | 410 | 0 | 0 | 0 |
| 9 | | Utility 9 - Idaho | 2,590 | 0 | 2,045 | 0 | 2,045 | 0 | 545 | 0 | 545 | 0 | 0 | 0 |
| 9 | | Utility 9 - Allocated | 7,271 | 0 | 0 | 5,740 | 5,740 | 0 | 0 | 1,531 | 1,531 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 491,791 | 1,536 | 4,344 | 352,395 | 358,275 | 410 | 545 | 93,121 | 94,076 | 0 | 39,441 | 39,441 |
| | | TOTAL GENERAL PLANT | 238,438,942 | 30,776,032 | 22,051,269 | 130,026,776 | 182,854,077 | 9,661,801 | 4,804,473 | 24,816,184 | 39,282,458 | 7,785,654 | 8,516,754 | 16,302,408 |

ALLOCATION RATIOS:

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

| | |
|---|-------------------------|
| ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-ADP-12A |
|---|-------------------------|

| Ref/Basis | Account | Description | Total General | Total Electric | Total Gas North | Total Oregon Gas |
|--|---------|--|---------------|----------------|-----------------|------------------|
| Accumulated Depreciation - General Plant | | | | | | |
| 99 | 108X06 | Utility 0 | 39,792,581 | 39,792,581 | 0 | 0 |
| 99 | 108X06 | Utility 1 - Allocated | 631,722 | 0 | 631,722 | 0 |
| 99 | 108X06 | Utility 1 - Washington | 2,528,556 | 0 | 2,528,556 | 0 |
| 99 | 108X06 | Utility 1 - Idaho | 860,299 | 0 | 860,299 | 0 |
| 99 | 108X06 | Utility 2 | 2,316,107 | 0 | 0 | 2,316,107 |
| 7 | 108X06 | Utility 7 | 13,294,785 | 9,597,904 | 2,584,107 | 1,112,774 |
| 7 | 108X06 | Utility 7 - Asset Recovery Obligation (Note 1) | -348,949 | -251,917 | -67,825 | -29,207 |
| 8 | 108X06 | Utility 8 | 905,863 | 0 | 633,035 | 272,828 |
| 9 | 108X06 | Utility 9 | 15,409,254 | 12,164,836 | 3,244,418 | 0 |
| Total | | | 75,390,218 | 61,303,404 | 10,414,312 | 3,672,502 |

| | | | | | | |
|--|--------|------------------------|-----------|-----------|---------|---------|
| Accumulated Depreciation - General Plant, Transportation | | | | | | |
| 99 | 108X07 | Utility 0 | 5,746,575 | 5,746,575 | 0 | 0 |
| 99 | 108X07 | Utility 1 - Allocated | 203,370 | 0 | 203,370 | 0 |
| 99 | 108X07 | Utility 1 - Washington | 426,964 | 0 | 426,964 | 0 |
| 99 | 108X07 | Utility 1 - Idaho | 186,806 | 0 | 186,806 | 0 |
| 99 | 108X07 | Utility 2 | 996,393 | 0 | 0 | 996,393 |
| 7 | 108X07 | Utility 7 | 24,393 | 17,610 | 4,741 | 2,042 |
| 9 | 108X07 | Utility 9 | 721,631 | 569,692 | 151,939 | 0 |
| Total | | | 8,306,132 | 6,333,877 | 973,820 | 998,435 |

ALLOCATION RATIOS:

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE
 For Twelve Months Ended October 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-ADP-12A

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|---------------------------------------|---------|--|---------------|-------------|---------------|-------------|------------|-------------|-------------|------------|-------------|
| DISTRIBUTION PLANT: | | | | | | | | | | | |
| E-PLT | | Plant in Service | 1,038,414,937 | 0 | 1,038,414,937 | 635,282,973 | 0 | 635,282,973 | 403,131,964 | 0 | 403,131,964 |
| E-PLT | 360200 | Less Land and Land Rights | 4,282,548 | 0 | 4,282,548 | 3,318,540 | 0 | 3,318,540 | 964,008 | 0 | 964,008 |
| | | Depreciable Distribution Plant | 1,034,132,389 | 0 | 1,034,132,389 | 631,964,433 | 0 | 631,964,433 | 402,167,956 | 0 | 402,167,956 |
| | | Percentage | | 0.000% | 100.000% | 61.111% | | | 38.889% | | |
| ALLOCATION BASED ON DEPRECIABLE PLANT | | | | | | | | | | | |
| 108X05 | | Accumulated Depreciation | | 0 | 314,552,132 | 192,225,953 | | 192,225,953 | 122,326,179 | | 122,326,179 |
| 108X05 | | Utility 0 Asset Recovery Obligation (Note 1) | | 0 | -88,236 | -53,922 | | -53,922 | -34,314 | | -34,314 |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | |
| 99 | 108X05 | Accumulated Depreciation | 314,552,132 | 0 | 314,552,132 | 192,225,953 | 0 | 192,225,953 | 122,326,179 | 0 | 122,326,179 |
| 99 | 108X05 | Utility 0 Asset Recovery Obligation (Note 1) | -88,236 | 0 | -88,236 | -53,922 | 0 | -53,922 | -34,314 | 0 | -34,314 |
| GENERAL PLANT - NON TRANSPORTATION | | | | | | | | | | | |
| E-PLT | | General Plant In Service | 52,827,301 | 130,026,776 | 182,854,077 | 30,776,032 | 84,369,174 | 115,145,206 | 22,051,269 | 45,657,602 | 67,708,871 |
| E-PLT | 389XXX | Less: General Land and Land Rights | 818,677 | 3,150,806 | 3,969,483 | 371,603 | 2,044,432 | 2,416,035 | 447,074 | 1,106,374 | 1,553,448 |
| E-PLT | 392XXX | Less: General Transportation Plant | 10,001,547 | 6,023,828 | 16,025,375 | 7,063,981 | 3,908,621 | 10,972,602 | 2,937,566 | 2,115,207 | 5,052,773 |
| | | Depreciable Non Transport General Plant | 42,007,077 | 120,852,142 | 162,859,219 | 23,340,448 | 78,416,121 | 101,756,569 | 18,666,629 | 42,436,021 | 61,102,650 |
| | | Percentage | | 74.206% | 100.000% | 14.332% | | | 11.462% | | |
| ALLOCATION BASED ON DEPRECIABLE PLANT | | | | | | | | | | | |
| C-ADP | 108X06 | Accumulated Depreciation--Electric General Plant | | 45,490,804 | 61,303,404 | 8,786,004 | | | 7,026,596 | | |
| | 403X60 | Common Depreciation Expense (C-DEP) | | 4,139,429 | 5,578,294 | 799,481 | | | 639,384 | | |
| | 403X60 | Washington Depreciation Expense (C-DEP) | | | 85,154 | 85,154 | | | 0 | | |
| | 403X60 | Idaho Depreciation Expense (C-DEP) | | | 326,539 | 0 | | | 326,539 | | |
| | 403X60 | Depreciation Expense | | 2,180,341 | 2,822,296 | 449,029 | | | 192,926 | | |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | |
| 4 | 108X06 | Accumulated Depreciation--Electric General Plant | 15,812,600 | 45,490,804 | 61,303,404 | 8,786,004 | 29,517,163 | 38,303,167 | 7,026,596 | 15,973,641 | 23,000,237 |
| 4 | 403X60 | Depreciation Expense (C-DEP) | 1,438,865 | 4,139,429 | 5,578,294 | 799,481 | 2,685,910 | 3,485,391 | 639,384 | 1,453,519 | 2,092,903 |
| 99 | 403X60 | Depreciation Expense (C-DEP) Directly Assigned | 411,693 | 0 | 411,693 | 85,154 | 0 | 85,154 | 326,539 | 0 | 326,539 |
| 4 | 403X60 | Depreciation Expense | 641,955 | 2,180,341 | 2,822,296 | 449,029 | 1,414,736 | 1,863,765 | 192,926 | 765,605 | 958,531 |
| | | Total Depreciation Expense | 2,492,513 | 6,319,770 | 8,812,283 | 1,333,664 | 4,100,646 | 5,434,310 | 1,158,849 | 2,219,124 | 3,377,973 |
| GENERAL PLANT--TRANSPORTATION | | | | | | | | | | | |
| E-PLT | 392XXX | Transportation General Plant | 10,001,547 | 6,023,828 | 16,025,375 | 7,063,981 | 3,908,621 | 10,972,602 | 2,937,566 | 2,115,207 | 5,052,773 |
| | | Percentage | | 37.589% | 100.000% | 44.080% | | | 18.331% | | |
| ALLOCATION BASED ON DEPRECIABLE PLANT | | | | | | | | | | | |
| C-ADP | 108X07 | Accumulated Depreciation--Electric General Plant | | 2,380,841 | 6,333,877 | 2,791,973 | | | 1,161,063 | | |
| | 403X70 | Depreciation Expense (C-DEP) | | 5,118 | 13,615 | 6,001 | | | 2,496 | | |
| | 403X70 | Depreciation Expense | | 52,215 | 117,345 | 39,358 | | | 25,772 | | |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | |
| 4 | 108X07 | Accum Depr--Elect Genl Plant (Electric Portion) | 3,953,036 | 2,380,841 | 6,333,877 | 2,791,973 | 1,544,832 | 4,336,805 | 1,161,063 | 836,009 | 1,997,072 |
| 4 | 403X70 | Depreciation Expense (C-DEP) | 8,497 | 5,118 | 13,615 | 6,001 | 3,321 | 9,322 | 2,496 | 1,797 | 4,293 |
| 4 | 403X70 | Depreciation Expense | 65,130 | 52,215 | 117,345 | 39,358 | 33,880 | 73,238 | 25,772 | 18,335 | 44,107 |
| | | Total Depreciation Expense | 73,627 | 57,333 | 130,960 | 45,359 | 37,201 | 82,560 | 28,268 | 20,132 | 48,400 |

ALLOCATION RATIOS:

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

| | |
|--|-------------------------|
| COMMON INTANGIBLE PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-IPL-12A |
|--|-------------------------|

***** 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 | 753,397 | 0 | 0 | 0 | 0 | 584,947 | 168,450 | 0 | 753,397 | 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 | 947,455 | 0 | 0 | 153,199 | 153,199 | 584,947 | 168,450 | 40,859 | 794,256 | 0 | 0 | 0 |
| | 303100 | Misc Intangible Plant - Mainframe Software | | | | | | | | | | | | |
| 99 | | Utility 0 | 771,723 | 0 | 0 | 771,723 | 771,723 | 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 | 25,356,492 | 0 | 0 | 18,305,612 | 18,305,612 | 0 | 0 | 4,928,541 | 4,928,541 | 0 | 2,122,338 | 2,122,338 |
| 8 | | Utility 8 | 549,190 | 0 | 0 | 0 | 0 | 0 | 0 | 383,785 | 383,785 | 0 | 165,405 | 165,405 |
| | | TOTAL ACCOUNT | 26,723,845 | 0 | 0 | 19,077,335 | 19,077,335 | 0 | 0 | 5,312,326 | 5,312,326 | 46,440 | 2,287,743 | 2,334,183 |
| | 303110 | Misc Intangible Plant - PC Software | | | | | | | | | | | | |
| 99 | | Utility 0 | 736,518 | 0 | 0 | 736,518 | 736,518 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Utility 1 | 17,082 | 0 | 0 | 0 | 0 | 0 | 0 | 17,082 | 17,082 | 0 | 0 | 0 |
| 99 | | Utility 2 | 990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 990 | 0 | 990 |
| 7 | | Utility 7 | 8,952,646 | 0 | 0 | 6,463,184 | 6,463,184 | 0 | 0 | 1,740,126 | 1,740,126 | 0 | 749,336 | 749,336 |
| 8 | | Utility 8 | 548,285 | 0 | 0 | 0 | 0 | 0 | 0 | 383,153 | 383,153 | 0 | 165,132 | 165,132 |
| | | TOTAL ACCOUNT | 10,255,521 | 0 | 0 | 7,199,702 | 7,199,702 | 0 | 0 | 2,140,361 | 2,140,361 | 990 | 914,468 | 915,458 |
| | | TOTAL | 37,926,821 | 0 | 0 | 26,430,236 | 26,430,236 | 584,947 | 168,450 | 7,493,546 | 8,246,943 | 47,430 | 3,202,211 | 3,249,641 |

ALLOCATION RATIOS:

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

| | |
|---|-------------------------|
| ACCUMULATED AMORTIZATION COMMON PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-AAM-12A |
|---|-------------------------|

| Ref/Basis | Account | Description | Total | Allocation To Electric | Allocation to Gas North | Allocation to Oregon Gas |
|--|---------|--------------------|-------------------|---------------------------|----------------------------|-----------------------------|
| Accum Amort (111X30, 111X31, 111X32) | | | | | | |
| 99 | | Utility 0 | 867,621 | 867,621 | 0 | 0 |
| 99 | | Utility 1 | 7,225 | 0 | 7,225 | 0 |
| 99 | | Utility 2 - Oregon | 26,783 | 0 | 0 | 26,783 |
| 7 | | Utility 7 | 17,604,963 | 12,709,551 | 3,421,877 | 1,473,535 |
| 8 | | Utility 8 | 535,413 | 0 | 374,157 | 161,256 |
| 9 | | Utility 9 | 22,236 | 17,554 | 4,682 | 0 |
| | | Total | <u>19,064,241</u> | <u>13,594,726</u> | <u>3,807,941</u> | <u>1,661,574</u> |
| Accum Amort--Leasehold Improvements (111X50, 111X60) | | | | | | |
| 2 | | Utility 2 - Oregon | 36,793 | 0 | 0 | 36,793 |
| 7 | | Utility 7 | 105,685 | 76,297 | 20,542 | 8,846 |
| 9 | | Utility 9 | 12,869 | 10,159 | 2,710 | 0 |
| | | Total | <u>155,347</u> | <u>86,456</u> | <u>23,252</u> | <u>45,639</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% |

| COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | | | Report ID: E-CAM-12A | | | ***** SYSTEM ***** WASHINGTON ***** IDAHO ***** | | | | | | | | |
|---|---------|---|-------------------------|------------|------------|---|------------|------------|--------|-----------|-----------|--|--|--|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | | |
| | | Plant in Service | | | | | | | | | | | | |
| E-PLT | 303000 | Misc Intangible Plant | 0 | 153,199 | 153,199 | 0 | 99,405 | 99,405 | 0 | 53,794 | 53,794 | | | |
| E-PLT | 303100 | Misc Intangible Plant - Mainframe Software | 0 | 19,077,335 | 19,077,335 | 0 | 12,378,520 | 12,378,520 | 0 | 6,698,815 | 6,698,815 | | | |
| E-PLT | 303110 | Misc Intangible Plant - PC Software | 0 | 7,199,702 | 7,199,702 | 0 | 4,671,599 | 4,671,599 | 0 | 2,528,103 | 2,528,103 | | | |
| | | Total Intangible Plant - Software | 0 | 26,430,236 | 26,430,236 | 0 | 17,149,524 | 17,149,524 | 0 | 9,280,712 | 9,280,712 | | | |
| | | Percentage | | 100.000% | 100.000% | 0.000% | | | 0.000% | | | | | |
| ALLOCATION BASED ON DEPRECIABLE PLANT: | | | | | | | | | | | | | | |
| C-AAM | 111 | Accumulated Amortization (111X30, X31, X32) | | 13,594,726 | 13,594,726 | 0 | | | 0 | | | | | |
| | 404 | Amortization Expense (404X30, X31, X32) | | 4,581,636 | 4,581,636 | 0 | | | 0 | | | | | |
| JURISDICTIONAL ALLOCATION: | | | | | | | | | | | | | | |
| 4 | 111 | Accumulated Amortization (111X30, X31, X32) | 0 | 13,594,726 | 13,594,726 | 0 | 8,821,074 | 8,821,074 | 0 | 4,773,652 | 4,773,652 | | | |
| 4 | 404 | Amortization Expense (404X30, X31, X32) | 0 | 4,581,636 | 4,581,636 | 0 | 2,972,840 | 2,972,840 | 0 | 1,608,796 | 1,608,796 | | | |
| ALLOCATION RATIOS: | | | | | | | | | | | | | | |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | | 100.000% | | | 64.886% | | | 35.114% | | | | |

| | |
|---|-------------------------|
| ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended October 31, 2010 Average of Monthly Averages Basis | Report ID: C-DTX-12A |
|---|-------------------------|

| Ref/Basis | Account | Description | Total | Electric | Gas North | Oregon Gas |
|-----------|---------|--|--------------------|--------------------|-------------------|-------------------|
| | | Deferred FIT - Common Plant (For Report APL) | | | | |
| 7 | 282900 | Utility 7 | -14,486,688 | -10,458,375 | -2,815,778 | -1,212,536 |
| 8 | 282900 | Utility 8 | 0 | 0 | 0 | 0 |
| 9 | 282900 | Utility 9 | -1,701,499 | -1,343,248 | -358,251 | 0 |
| | | Total | <u>-16,188,187</u> | <u>-11,801,623</u> | <u>-3,174,029</u> | <u>-1,212,536</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% |