

WE-110345-SI

Avista Corporation
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February 17, 2011

2011 FEB 23 AM 9:50

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 December 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

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 200912 , State Code : WA

Accounting Period:200912	State Code:WA
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REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	210,138	240,408,435	19,841,333	209,267	2,549,034,867	211,801,968
18 THEFT OF SERVICE-ELECTRIC	0	0	603	0	0	19,678
21 FIRM COMMERCIAL	22,830	175,997,685	15,697,324	22,791	2,149,571,738	190,517,481
31 FIRM- INDUSTRIAL	353	56,033,326	3,378,662	353	691,695,383	41,414,149
39 FIRM-PUMPING-IRRIGATION ONLY	551	246,990	23,535	555	48,162,312	3,443,240
51 LIGHTING-PUBLIC STREET AND HIWAY	324	1,431,393	373,945	321	17,174,068	4,481,319
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	4	0	0	48
80 INTERDEPARTMENT REVENUE	47	840,211	69,169	45	10,737,714	870,528
83 MISC-SERVICE REVENUE SNP	0	0	21,665	0	0	389,475
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	30,283	0	0	371,229
86 MISC-OTHER ELECTRIC REVENUE	0	0	279	0	0	3,346
Total WA	234,243	474,958,040	39,436,802	233,332	5,466,376,082	453,312,461

<p>ELECTRIC RATE OF RETURN For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis</p>	<p>Report ID: E-ROR-12A</p>
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	134,666,210	80,622,210	54,044,000
E-ALL		Colstrip 3 AFUDC Reallocation	0	192,732	-192,732
Adjusted Net Operating Income			134,666,210	80,814,942	53,851,268
E-APL		Electric Net Rate Base	1,656,648,154	1,059,007,389	597,640,765
RATE OF RETURN			8.129%	7.631%	9.011%

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-ALL-12A

Basis	Ref	Description	Production/Transmission Ratio	Ratio	System	Washington	Idaho
1	Input	Production/Transmission Ratio	12/31/2010	100.000%	100.000%	65.160%	34.840%
2	Input	Number of Customers Percent	12/31/2010	356,681 100.000%	234,174 65.654%	122,507 34.346%	
3	E-OPS	Direct Distribution Operating Expense Percent		21,204,011 100.000%	14,360,859 67.727%	6,843,152 32.273%	
	Input	Jurisdictional 4-Factor Ratio	12/31/2010	20,560,338 30,886,625 51,446,963 100.000%	13,027,648 22,072,859 35,100,507 68.227%	7,532,690 8,813,766 16,346,456 31.773%	
		Direct O&M Accts 500 - 598		10,559,350	7,367,399	3,191,951	
		Direct Labor Accts 901 - 935		4,468,706	3,399,027	1,069,679	
		Total Percentage		15,028,056 100.000%	10,766,426 71.642%	4,261,630 28.358%	
		Direct Labor Accts 500 - 598		358,982	235,820	123,162	
		Direct Labor Accts 901 - 935		100.000%	65.691%	34.309%	
		Number of Customers Percentage		780,574,225 100.000%	468,345,444 60.000%	312,228,781 40.000%	
4		Net Direct Plant Percentage		400.000%	265.560%	134.440%	
		Total Percentages Percent		100.000%	66.390%	33.610%	

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-ALL-12A

Basis	Ref	Description	System			Idaho
			Washington	Electric	Gas North	
Input		Elec/Gas North/Oregon 4-Factor				
		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%
		Average (CD AA)	100.000%	72.193%	19.437%	8.370%
7						
Input		Gas North/Oregon 4-Factor				
		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%
		Average (GD AA)	100.000%	0.000%	69.882%	30.118%
8						

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-ALL-12A

Basis	Ref	Description	System			
			Washington	Idaho	Oregon	Gas
			Total	Electric	Gas North	Oregon Gas
Input		1/1/2010	49,105,060	45,988,228	3,116,832	0
		Direct O&M Accts 500 - 894	48,103,856	35,419,000	12,684,856	0
		Direct O&M Accts 901 - 935	0	0	0	0
		Adjustments	97,208,916	81,407,228	15,801,688	0
		Total	100.000%	83.745%	16.255%	0.000%
		Percentage				
		Direct Labor Accts 500 - 894	51,518,901	43,337,007	8,181,894	0
		Direct Labor Accts 901 - 935	4,574,397	4,212,733	361,664	0
		Total	56,093,298	47,549,740	8,543,558	0
		Percentage	100.000%	84.769%	15.231%	0.000%
		Number of Customers at 12/31/09	577,368	356,620	220,748	0
		Percentage	100.000%	61.766%	38.234%	0.000%
		Net Direct Plant	2,108,415,405	1,802,725,506	305,689,899	0
		Percentage	100.000%	85.501%	14.499%	0.000%
		Total Percentages	400.000%	315.781%	84.219%	0.000%
		Average (CD AN/ID/WA)	100.000%	78.945%	21.055%	0.000%
9						
		Net Electric Distribution Plant	730,228,592	447,491,995	282,736,597	
		Percent	100.000%	61.281%	38.719%	
10						
		Book Deprec (0403.XX, 0404.11 & 0406.XXX)	80,584,520	51,896,744	28,687,776	
		Percent	100.000%	64.400%	35.600%	
11						
		Net Electric Plant	1,918,481,776	1,220,857,081	697,624,695	
		Percent	100.000%	63.637%	36.363%	
12						
		Net Electric General Plant	120,327,957	77,177,106	43,150,851	
		Percent	100.000%	64.139%	35.861%	
13						
		Net Allocated Schedule M	-88,154,423	-56,287,963	-31,866,460	
		Percent	100.000%	63.852%	36.148%	
14						

ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 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%	0.000%

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

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

SPECIAL MANUAL ADJUSTMENTS:
 Adjustments to NOI (Report E-ROR):
 Colstrip 3 AFUDC Reallocation - 12/10

	System	Washington	Idaho
12/31/10	0	192,732	-192,732
ANNUALLY	0	-1,493,426	1,493,426
12A	0	-1,397,906	1,397,906
12E			

Colstrip 3 AFUDC Reallocation
 (Plant less Accumulated Depreciation)

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 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	298,043,691	0	298,043,691	197,442,213	0	197,442,213	100,601,478	0	100,601,478
99	442200	Commercial - Firm & Int.	266,393,126	0	266,393,126	183,685,391	0	183,685,391	82,707,735	0	82,707,735
1	442300	Industrial	114,433,959	0	114,433,959	50,464,011	0	50,464,011	63,969,948	0	63,969,948
99	444000	Public Street & Highway Lighting	6,702,211	0	6,702,211	4,452,118	0	4,452,118	2,250,093	0	2,250,093
99	499XXX	Unbilled Revenue	-2,232,531	0	-2,232,531	-2,425,955	0	-2,425,955	193,424	0	193,424
99	448000	Interdepartmental Revenue	999,779	0	999,779	790,277	0	790,277	209,502	0	209,502
		TOTAL SALES TO ULTIMATE CUSTOMERS	684,340,235	0	684,340,235	434,408,055	0	434,408,055	249,932,180	0	249,932,180
1	447XXX	Sales for Resale	0	256,319,131	256,319,131	0	167,017,546	167,017,546	0	89,301,585	89,301,585
		TOTAL SALES OF ELECTRICITY	684,340,235	256,319,131	940,659,366	434,408,055	167,017,546	601,425,601	249,932,180	89,301,585	339,233,765
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	567,270	0	567,270	347,369	0	347,369	219,901	0	219,901
1	453000	Sales of Water & Water Power	0	281,752	281,752	0	183,590	183,590	0	98,162	98,162
1	454000	Rent from Electric Property	2,736,303	61,256	2,797,559	1,864,849	39,914	1,904,763	871,454	21,342	892,796
1	456XXX	Other Electric Revenues	147,364	125,500,835	125,648,199	101,052	81,776,344	81,877,396	46,312	43,724,491	43,770,803
		TOTAL OTHER OPERATING REVENUE	3,450,937	125,843,843	129,294,780	2,313,270	81,999,848	84,313,118	1,137,667	43,843,995	44,981,662
		TOTAL ELECTRIC REVENUE	687,791,172	382,162,974	1,069,954,146	436,721,325	249,017,394	685,738,719	251,069,847	133,145,580	384,215,427
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	536,766	536,766	0	349,757	349,757	0	187,009	187,009
1	501000	Fuel	0	28,352,582	28,352,582	0	18,474,542	18,474,542	0	9,878,040	9,878,040
1	502000	Steam Expense	0	4,265,708	4,265,708	0	2,779,535	2,779,535	0	1,486,173	1,486,173
1	505000	Electric Expense	0	838,347	838,347	0	546,267	546,267	0	292,080	292,080
1	506000	Miscellaneous Steam Power Generation Expense	96,641	2,372,214	2,468,855	-313,598	1,545,735	1,232,137	410,239	826,479	1,236,718
1	507000	Rent	0	15,498	15,498	0	10,098	10,098	0	5,400	5,400
		MAINTENANCE									
1	510000	Supervision & Engineering	0	501,359	501,359	0	326,686	326,686	0	174,673	174,673
1	511000	Structures	0	610,113	610,113	0	397,550	397,550	0	212,563	212,563
1	512000	Boiler Plant	0	4,899,998	4,899,998	0	3,192,839	3,192,839	0	1,707,159	1,707,159
1	513000	Electric Plant	0	645,697	645,697	0	420,736	420,736	0	224,961	224,961
1	514000	Miscellaneous Steam Plant	0	661,490	661,490	0	431,027	431,027	0	230,463	230,463
		TOTAL STEAM POWER GENERATION EXP	96,641	43,699,772	43,796,413	-313,598	28,474,772	28,161,174	410,239	15,225,000	15,635,239

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

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
 ***** 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	2,349,973	2,349,973	0	1,531,242	1,531,242	0	818,731	818,731
1	536000	Water for Power	0	900,793	900,793	0	586,957	586,957	0	313,836	313,836
1	537000	Hydraulic Expense	4,229,232	1,703,745	5,932,977	2,733,152	1,110,160	3,843,312	1,496,080	593,585	2,089,665
1	538000	Electric Expense	0	5,726,408	5,726,408	0	3,731,327	3,731,327	0	1,995,081	1,995,081
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	733,429	733,429	0	477,902	477,902	0	255,527	255,527
1	540000	Rent	0	1,210,313	1,210,313	0	788,640	788,640	0	421,673	421,673
1	540100	MT Trust Funds Land Settlement Rents	5,319,316	0	5,319,316	3,454,365	0	3,454,365	1,864,951	0	1,864,951
MAINTENANCE											
1	541000	Supervision & Engineering	0	376,904	376,904	0	245,591	245,591	0	131,313	131,313
1	542000	Structures	0	522,921	522,921	0	340,735	340,735	0	182,186	182,186
1	543000	Reservoirs, Dams, & Waterways	0	1,290,854	1,290,854	0	841,120	841,120	0	449,734	449,734
1	544000	Electric Plant	0	1,789,839	1,789,839	0	1,166,259	1,166,259	0	623,580	623,580
1	545000	Miscellaneous Hydraulic Plant	0	177,024	177,024	0	115,349	115,349	0	61,675	61,675
TOTAL HYDRO POWER GENERATION EXP			9,548,548	16,782,203	26,330,751	6,187,517	10,935,282	17,122,799	3,361,031	5,846,921	9,207,952
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	873,063	873,063	0	568,888	568,888	0	304,175	304,175
1	547000	Fuel	0	115,449,329	115,449,329	0	75,226,783	75,226,783	0	40,222,546	40,222,546
1	548000	Generation Expense	0	2,463,056	2,463,056	0	1,604,927	1,604,927	0	858,129	858,129
1	549000	Miscellaneous Other Power Generation Expense	0	505,589	505,589	0	329,442	329,442	0	176,147	176,147
1	550000	Rent	0	33,433	33,433	0	21,785	21,785	0	11,648	11,648
MAINTENANCE											
1	551000	Supervision & Engineering	0	798,646	798,646	0	520,398	520,398	0	278,248	278,248
1	552000	Structures	0	8,426	8,426	0	5,490	5,490	0	2,936	2,936
1	553000	Generating & Electric Equipment	0	1,691,146	1,691,146	0	1,101,951	1,101,951	0	589,195	589,195
1	554000	Miscellaneous Other Power Generation Plant	0	116,403	116,403	0	75,848	75,848	0	40,555	40,555
TOTAL OTHER POWER GENERATION EXP			0	121,939,091	121,939,091	0	79,455,512	79,455,512	0	42,483,579	42,483,579
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	18,719,687	258,359,441	277,079,128	0	168,347,012	168,347,012	18,719,687	90,012,429	108,732,116
1	556000	System Control & Load Dispatching	0	555,351	555,351	0	361,867	361,867	0	193,484	193,484
1	557XXX	Other Expense	1,223,897	125,099,160	126,323,057	-2,671,953	81,514,612	78,842,659	3,895,850	43,584,548	47,480,398
TOTAL OTHER POWER SUPPLY EXPENSE			19,943,584	384,013,952	403,957,536	-2,671,953	250,223,491	247,551,538	22,615,537	133,790,461	156,405,998
TOTAL POWER PRODUCTION O&M EXP			29,588,773	566,435,018	596,023,791	3,201,966	369,089,057	372,291,023	26,386,807	197,345,961	223,732,768

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 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	1,981,616	2,210,635	158,213	1,291,221	1,449,434	70,806	690,395	761,201
1	561000	Load Dispatching	0	2,192,996	2,192,996	0	1,428,956	1,428,956	0	764,040	764,040
1	562000	Station Expense	0	272,063	272,063	0	177,276	177,276	0	94,787	94,787
1	563000	Overhead Line Expense	0	447,185	447,185	0	291,386	291,386	0	155,799	155,799
1	565000	Transmission of Electricity by Others	0	17,742,126	17,742,126	0	11,560,769	11,560,769	0	6,181,357	6,181,357
1	566000	Miscellaneous Transmission Expense	0	1,617,125	1,617,125	0	1,053,719	1,053,719	0	563,406	563,406
1	567000	Rent	0	120,946	120,946	0	78,808	78,808	0	42,138	42,138
MAINTENANCE											
1	568000	Supervision & Engineering	516	664,915	665,431	0	433,259	433,259	516	231,656	232,172
1	569000	Structures	5,925	269,244	275,169	0	175,439	175,439	5,925	93,805	99,730
1	570000	Station Equipment	0	1,157,114	1,157,114	0	753,975	753,975	0	403,139	403,139
1	571000	Overhead Lines	31,404	1,720,401	1,751,805	1,827	1,121,013	1,122,840	29,577	599,388	628,965
1	572000	Underground Lines	0	11,590	11,590	0	7,552	7,552	0	4,038	4,038
1	573000	Service Miscellaneous	3,627	-6,381	-2,754	230	-4,158	-3,928	3,397	-2,223	1,174
TOTAL TRANSMISSION OPERATING EXP			270,491	28,190,940	28,461,431	160,270	18,369,215	18,529,485	110,221	9,821,725	9,931,946
OTHER											
1	403X40	Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	27,913,342	27,913,342	0	18,188,334	18,188,334	0	9,725,008	9,725,008
1	403X40	Depreciation Expense--Transmission Plant	0	9,750,937	9,750,937	0	6,353,711	6,353,711	0	3,397,226	3,397,226
1	404X20	Amortization of Hydro Licensing Costs	19,010	913,400	932,410	19,010	595,171	614,181	0	318,229	318,229
1	404X30	Amortization of Limited-Term Plant	2,785	95,059	97,844	2,785	61,940	64,725	0	33,119	33,119
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	67,304
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	0
99	407312	Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Reg Debit Spokane River Relicence	22,206	0	22,206	19,864	0	19,864	2,342	0	2,342
99	407324	Reg Credit Spokane River Relicence	-7	0	-7	-7	0	-7	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	3,006	200,000	203,006	3,006	130,320	133,326	0	69,680	69,680
1	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407325	Lake CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
1	407382	Reg Debit Amt CDA Settlement	0	848,783	848,783	0	553,067	553,067	0	295,716	295,716
99	407382	Reg Debit Amt CDA Settlement	58,157	0	58,157	45,042	0	45,042	13,115	0	13,115
99	407482	Reg Credit Amt Lake CDA Settlement	-3,434,175	0	-3,434,175	0	0	0	-3,434,175	0	-3,434,175
99	407335	DSIT Amortization - ID	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	407380	Amortization of Wartsila Generators	115,475	0	115,475	85,978	0	85,978	29,497	0	29,497
99	407395	Optional Renewable Power Revenue Offset	-342,028	0	-342,028	0	0	0	-342,028	0	-342,028
99	407400	Amortization of CCX Credits	-134,592	0	-134,592	-134,592	0	-134,592	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282
99	407405	Amortization of Boulder Park Write Off - Idaho	60,300	0	60,300	0	0	0	60,300	0	60,300
99	407420	Amortization of CS2 Levelized Return	-9,267,742	0	-9,267,742	-6,243,901	0	-6,243,901	-3,023,841	0	-3,023,841
99	407450/499	Amortization of BPA Residential Exchange Credit Taxes Other Than FIT--Prod & Trans	0	15,108,249	15,108,249	0	9,844,535	9,844,535	0	5,263,714	5,263,714
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-10,000,688	54,829,770	44,829,082	-3,454,576	35,727,078	32,272,502	-6,546,112	19,102,692	12,556,580
TOTAL PRODUCTION & TRANS EXPENSE			19,858,576	649,455,728	669,314,304	-92,340	423,185,350	423,093,010	19,950,916	226,270,378	246,221,294

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 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	324,231	1,170,906	1,495,137	156,798	793,020	949,818	167,433	377,886	545,319
3	582000	Station Expense	699,361	15,658	715,019	448,880	10,605	459,485	250,481	5,053	255,534
3	583000	Overhead Line Expense	860,042	542,946	1,402,988	604,417	367,721	972,138	255,625	175,225	430,850
3	584000	Underground Line Expense	581,319	0	581,319	359,740	0	359,740	221,579	0	221,579
3	585000	Street Light & Signal System Operation Expense	226,744	0	226,744	44,496	0	44,496	182,248	0	182,248
3	586000	Meter Expense	1,773,002	0	1,773,002	1,549,164	0	1,549,164	223,838	0	223,838
3	587000	Customer Installations Expense	779,181	11,289	790,470	383,678	7,646	391,324	395,503	3,643	399,146
3	588000	Miscellaneous Distribution Expense	3,824,689	2,602,103	6,426,792	2,889,413	1,762,326	4,651,739	935,276	839,777	1,775,053
3	589000	Rent	26,362	268,427	294,789	25,901	181,798	207,699	461	86,629	87,090
MAINTENANCE:											
3	590000	Supervision & Engineering	449,511	812,059	1,261,570	282,527	549,983	832,510	166,984	262,076	429,060
3	591000	Structures	396,786	0	396,786	244,208	0	244,208	152,578	0	152,578
3	592000	Station Equipment	668,502	116,569	785,071	503,060	78,949	582,009	165,442	37,620	203,062
3	593000	Overhead Lines	7,946,513	2,219	7,948,732	5,096,557	1,503	5,098,060	2,849,956	716	2,850,672
3	594000	Underground Lines	845,853	0	845,853	568,495	0	568,495	277,358	0	277,358
3	595000	Line Transformers	794,656	300,240	1,094,896	457,159	203,344	660,503	337,497	96,896	434,393
3	596000	Street Light & Signal System Maintenance Exp	652,322	0	652,322	439,422	0	439,422	212,900	0	212,900
3	597000	Meters	138,938	0	138,938	114,732	0	114,732	24,206	0	24,206
3	598000	Miscellaneous Distribution Expense	215,999	54,916	270,915	192,212	37,193	229,405	23,787	17,723	41,510
TOTAL DISTRIBUTION OPERATING EXP											
			21,204,011	5,897,332	27,101,343	14,360,859	3,994,088	18,354,947	6,843,152	1,903,244	8,746,396
			28,354,128	5,150	28,359,278	18,061,113	3,488	18,064,601	10,293,015	1,662	10,294,677
			40,216,991	0	40,216,991	34,748,992	0	34,748,992	5,467,999	0	5,467,999
E-OTX			89,775,130	5,902,482	95,677,612	67,170,964	3,997,576	71,168,540	22,604,166	1,904,906	24,509,072
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	592,956	592,956	0	389,299	389,299	0	203,657	203,657
2	902000	Meter Reading Expenses	2,623,335	115,975	2,739,310	2,225,908	76,142	2,302,050	397,427	39,833	437,260
E-903	903XXX	Customer Records & Collection Expenses	1,704,724	6,093,852	7,798,576	1,145,992	3,993,983	5,139,975	558,732	2,099,869	2,658,601
2	904000	Uncollectible Accounts	0	1,674,638	1,674,638	0	1,099,467	1,099,467	0	575,171	575,171
2	905000	Misc Customer Accounts	0	131,019	131,019	0	86,019	86,019	0	45,000	45,000
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,328,059	8,608,440	12,936,499	3,371,900	5,644,910	9,016,810	956,159	2,963,530	3,919,689
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	27,475,681	495,451	27,971,132	19,885,616	325,283	20,210,899	7,590,065	170,168	7,760,233
2	909000	Advertising	32,734	842,097	874,831	24,544	552,870	577,414	8,190	289,227	297,417
2	910000	Misc Customer Service & Info Exp	0	168,978	168,978	0	110,941	110,941	0	58,037	58,037
TOTAL CUSTOMER SERVICE & INFO EXP			27,508,415	1,506,526	29,014,941	19,910,160	989,094	20,899,254	7,598,255	517,432	8,115,687

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	4,734	4,734	0	3,108	3,108	0	1,626	1,626
2	913000	Advertising	0	452	452	0	297	297	0	155	155
2	916000	Miscellaneous Sales Expenses	161,187	31,050	192,237	155,987	20,386	176,373	5,200	10,664	15,864
		TOTAL SALES EXPENSES	161,187	36,236	197,423	155,987	23,791	179,778	5,200	12,445	17,645
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	138,012	25,178,899	25,316,911	87,263	16,716,271	16,803,534	50,749	8,462,628	8,513,377
4	921000	Office Supplies & Expenses	1,673	4,125,913	4,127,586	1,673	2,739,194	2,740,867	0	1,386,719	1,386,719
4	922000	Admin Exp Transferred--Credit	857	-51,008	-50,151	0	-33,864	-33,864	857	-17,144	-16,287
4	923000	Outside Services Employed	47,043	15,006,377	15,053,420	47,043	9,962,734	10,009,777	0	5,043,643	5,043,643
4	924000	Property Insurance Premium	0	1,300,926	1,300,926	0	863,685	863,685	0	437,241	437,241
4	925XXXX	Injuries and Damages	0	5,380,816	5,380,816	0	3,572,324	3,572,324	0	1,808,492	1,808,492
4	926XXX	Employee Pensions and Benefits	339,658	759,011	1,098,669	250,876	503,907	754,783	88,782	255,104	343,886
4	927000	Franchise Requirements	6,027	0	6,027	0	0	0	6,027	0	6,027
1	928000	Regulatory Commission Expenses	1,888,854	3,661,438	5,550,292	1,192,395	2,385,793	3,578,188	696,459	1,275,645	1,972,104
4	930000	Miscellaneous General Expenses	240,771	3,232,794	3,473,565	207,862	2,146,252	2,354,114	32,909	1,086,542	1,119,451
4	931000	Rents	67,198	805,091	872,289	54,653	534,500	589,153	12,545	270,591	283,136
4	935000	Maintenance of General Plant	627,578	7,028,421	7,655,999	192,075	4,666,169	4,858,244	435,503	2,362,252	2,797,755
		TOTAL ADMIN & GEN OPERATING EXP	3,357,671	66,428,678	69,786,349	2,033,840	44,056,965	46,090,805	1,323,831	22,371,713	23,695,544
E-ADP		Depreciation Expense--General Plant	2,783,258	7,055,885	9,839,143	1,503,497	4,684,401	6,187,898	1,279,761	2,371,484	3,651,245
E-CAM		Amortization--Intangible Plant--Software	4,160	4,618,613	4,622,773	4,160	3,066,297	3,070,457	0	1,552,316	1,552,316
4		Amortization of Leasehold Imp (404X50)	0	7,438	7,438	0	4,938	4,938	0	2,500	2,500
		TOTAL ADMIN & GENERAL EXPENSES	6,145,089	78,110,614	84,255,703	3,541,497	51,812,601	55,354,098	2,603,592	26,298,013	28,901,605
		TOTAL EXPENSES BEFORE FIT	147,776,456	743,620,026	891,396,482	94,058,168	485,653,322	579,711,490	53,718,288	257,966,704	311,684,992
		NET OPERATING INCOME BEFORE FIT			178,557,664			106,027,229			72,530,435
E-FIT		FEDERAL INCOME TAX--Normal Accrual			23,293,122			11,940,833			11,352,289
E-FIT		DEFERRED FEDERAL INCOME TAX			20,725,889			13,547,302			7,178,587
E-FIT		AMORTIZED ITC - NOXON			-127,557			-83,116			-44,441
		ELECTRIC NET OPERATING INCOME			134,666,210			80,622,210			54,044,000

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.727%	32.273%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS
 EXPENSES--ACCOUNT 555
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-555-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
1	555000/100	Purchased Power	0	144,206,494	0	93,964,951	0	50,241,543	50,241,543
1	555312	Purchased Power -Lancaster	0	22,187,852	0	14,457,604	0	7,730,248	7,730,248
1	555313	Energy Deviationsr -Lancaster	0	1,108,491	0	722,293	0	386,198	386,198
99	555380	Clearwater Purchases - Idaho	18,719,687	0	0	0	18,719,687	0	18,719,687
1	555550	Non-Monetary Exchange Power	0	89,848	0	58,545	0	31,303	31,303
1	555700	Bookout Purchases	0	90,135,406	0	58,732,231	0	31,403,175	31,403,175
1	555710	Intercompany Purchased Power	0	631,350	0	411,388	0	219,962	219,962
TOTAL ACCOUNT 555			18,719,687	258,359,441	0	168,347,012	18,719,687	90,012,429	108,732,116

ALLOCATION RATIOS:

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

ALLOCATION OF OTHER POWER SUPPLY EXP
 EXPENSE--ACCOUNT 557
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-557-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,323,499	5,323,499	0	3,468,792	3,468,792	0	1,854,707	1,854,707
1	557010	Other Power Supply Expense - Financial	0	-1,559,028	-1,559,028	0	-1,015,863	-1,015,863	0	-543,165	-543,165
1	557150	Fuel - Economic Dispatch	0	74,588,110	74,588,110	0	48,601,612	48,601,612	0	25,986,498	25,986,498
1	557160	Power Supply Expense - Miscellaneous	0	348,995	348,995	0	227,405	227,405	0	121,590	121,590
99	557161	Unbilled Add-Ons	-2,393,085	0	-2,393,085	-2,740,234	0	-2,740,234	347,149	0	347,149
1	557170	Broker Fees - Power	0	365,630	365,630	0	238,245	238,245	0	127,385	127,385
99	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	6,275,724	0	6,275,724	6,275,724	0	6,275,724	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	-9,768,319	0	-9,768,319	0	0	0	-9,768,319	0	-9,768,319
99	557390	Idaho PCA Amortization	12,995,816	0	12,995,816	0	0	0	12,995,816	0	12,995,816
1	557395	Optional Renewable Power Expense Offset	0	-59,267	-59,267	0	-38,618	-38,618	0	-20,649	-20,649
1	557610	Other Expenses - Exposure	0	5,000	5,000	0	3,258	3,258	0	1,742	1,742
1	557700	Turbine Gas Bookout Expense	0	4,904,525	4,904,525	0	3,195,788	3,195,788	0	1,708,737	1,708,737
1	557730	Other Power Exp - Intracompany Thermal Gas	0	41,181,696	41,181,696	0	26,833,993	26,833,993	0	14,347,703	14,347,703
TOTAL ACCOUNT 557			1,223,897	125,099,160	126,323,057	-2,671,953	81,514,612	78,842,659	3,895,850	43,584,548	47,480,398

ALLOCATION RATIOS:

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

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903	Report ID: E-903-12A
For Twelve Months Ended December 31, 2010	
Average of Monthly Averages Basis	

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,704,724	5,753,030	7,457,754	1,145,992	3,777,094	4,923,086	558,732	1,975,936	2,534,668
12	903920	A/R Sold - Program Fees	0	336,425	336,425	0	214,091	214,091	0	122,334	122,334
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,798	2,798	0	1,599	1,599
TOTAL ACCOUNT 903			1,704,724	6,093,852	7,798,576	1,145,992	3,993,983	5,139,975	558,732	2,099,869	2,658,601

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	12	Net Electric Plant	100.000%	63.637%	36.363%

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

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****									
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	110,046	495,451	605,497	76,864	325,283	402,147	33,182	170,168	203,350
99	908600	DSM Tariff Rider Expense Offset	26,930,579	0	26,930,579	19,582,839	0	19,582,839	7,347,740	0	7,347,740
99	908610	Limited Income Tax Refund Program	325,990	0	325,990	325,990	0	325,990	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-120,147	0	-120,147	-100,077	0	-100,077	-20,070	0	-20,070
99	908990	DSM Amortization	229,213	0	229,213	0	0	0	229,213	0	229,213
TOTAL ACCOUNT 908			27,475,681	495,451	27,971,132	19,885,616	325,283	20,210,899	7,590,065	170,168	7,760,233

ALLOCATION RATIOS:

E-ALL 2 Number of Customers
 E-ALL 99 Not Allocated

100.0000%
 0.0000%

65.654%

34.346%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: E-FIT-12A
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Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue		685,738,719	384,215,427
E-OPS	Operating & Maintenance Expense		485,362,102	278,159,675
E-OPS	Book Depreciation & Amortization		49,755,861	22,793,604
E-OTX	Taxes Other than FIT		44,593,527	10,731,713
	Net Operating Income Before FIT		106,027,229	72,530,435
E-INT	Less: Interest Expense		33,602,304	19,722,145
E-SCM	Add: Schedule M Additions		56,047,958	33,474,212
E-SCM	Less: Schedule M Deductions		89,633,056	51,321,991
	Taxable Net Operating Income		38,839,827	34,960,511
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax		13,593,939	12,236,179
1	Production Tax Credit	(130,134)	(84,795)	(45,339)
1	Investment Tax Credit - Noxon *	(2,406,862)	(1,568,311)	(838,551)
	Total Net Federal Income Tax	23,293,122	11,940,833	11,352,289
E-DTE	Deferred FIT	20,725,889	13,547,302	7,178,587
1	411400 Amortized Investment Tax Credit - Noxon	(127,557)	(83,116)	(44,441)
	Total Net FIT/Deferred FIT	43,891,454	25,405,019	18,486,435
ALLOCATION RATIOS:				
E-ALL	1 Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99 Not Allocated	0.000%	0.000%	0.000%
	EFFECTIVE TAX RATE	0.3505	0.3508	0.3501

* Deferred taxes are in Deferred FIT balance

ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-SCM-12A

Ref/Basis	Description	Direct		Allocated		Total		Direct		Allocated		Total	
Schedule M Additions:													
12	997001	Contributions In Aid of Construction	0	3,673,476	3,673,476	0	2,337,690	2,337,690	0	1,335,786	1,335,786	0	1,335,786
2	997002	Injuries and Damages	0	1,677,475	1,677,475	0	1,101,329	1,101,329	0	576,146	576,146	0	576,146
12	997003	Salvage	-103,282	-331,884	-331,884	0	-211,201	-211,201	0	-120,683	-120,683	0	-120,683
99	997004	Boulder Park Write Off	-103,282	0	-103,282	0	0	0	-103,282	0	-103,282	0	-103,282
4	997005	FAS106 Current Retiree Medical Accrual	3,417,104	-321,660	3,417,104	0	-213,550	-213,550	0	-108,110	-108,110	0	-108,110
99	997007	Idaho PCA	229,213	0	229,213	0	0	0	229,213	0	229,213	0	229,213
99	997008	Idaho DSM Book Amortization	-33,828	0	-33,828	0	-22,042	-22,042	0	-11,786	-11,786	0	-11,786
1	997009	Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	0	0
1	997012	N.E. Tank Farm Diesel Spill	0	306,047	306,047	0	203,185	203,185	0	102,862	102,862	0	102,862
4	997015	Airplane Lease Payments	0	-7,566,320	-7,566,320	0	-4,814,979	-4,814,979	0	-2,751,341	-2,751,341	0	-2,751,341
12	997016	Redemption Expense Amortization	2,450,031	0	2,450,031	0	2,450,031	2,450,031	0	0	0	0	0
99	997017	Amort - Invest in Exch Pwr (405.92,.95,.98)	6,521,278	0	6,521,278	0	4,618,550	4,618,550	1,902,728	0	1,902,728	0	1,902,728
99	997018	DSM Tariff Rider	131	131	131	87	87	87	0	44	44	0	44
4	997018	DSM Tariff Rider	215,068	0	215,068	0	55,530	55,530	159,538	0	159,538	0	159,538
1	997019	CSS Temporary Service Fees	0	-2,597,119	-2,597,119	0	-1,724,227	-1,724,227	0	-872,892	-872,892	0	-872,892
4	997020	FAS87 Current Pension Accrual	337,788	0	337,788	153,132	153,132	153,132	184,656	0	184,656	0	184,656
99	997021	Watsilla Generators Amortization	-134,592	0	-134,592	0	-134,592	-134,592	0	0	0	0	0
99	997024	Kettle Falls Disallowance	229,019	0	229,019	158,213	158,213	158,213	70,806	0	70,806	0	70,806
99	997028	RTO Funding Amortization	339,356	0	339,356	250,574	250,574	250,574	88,782	0	88,782	0	88,782
99	997029	FAS106 Post Retirement Benefits	0	644,115	644,115	0	409,895	409,895	0	234,220	234,220	0	234,220
12	997032	Interest Rate Swaps	-3,578,116	0	-3,578,116	0	-2,387,063	-2,387,063	-1,191,053	0	-1,191,053	0	-1,191,053
99	997033	BPA Residential Exchange	1,037,316	0	1,037,316	676,632	676,632	676,632	360,684	0	360,684	0	360,684
99	997034	Montana Hydro Settlement	0	-237,550	-237,550	0	-157,709	-157,709	0	-79,841	-79,841	0	-79,841
4	997052	Noxon Spill	-340,512	0	-340,512	0	0	0	-340,512	0	-340,512	0	-340,512
99	997064	Chicago Climate Exchange	-2,833,101	0	-2,833,101	0	-2,475,284	-2,475,284	-357,817	0	-357,817	0	-357,817
99	997065	Amortization - Unbilled Revenue Add-Ins	3,803,478	0	3,803,478	0	2,478,346	2,478,346	0	1,325,132	1,325,132	0	1,325,132
1	997080	Book Transportation Depreciation	281,433	0	281,433	183,382	183,382	183,382	0	98,051	98,051	0	98,051
1	997081	Deferred Compensation	304,837	0	304,837	198,632	198,632	198,632	0	106,205	106,205	0	106,205
1	997082	Meal Disallowances	411,134	0	411,134	267,895	267,895	267,895	0	143,239	143,239	0	143,239
1	997083	Paid Time Off	99,623	0	99,623	64,914	64,914	64,914	0	34,709	34,709	0	34,709
1	997084	Customer Uncollectibles	31,262,388	0	31,262,388	19,622,308	19,622,308	19,622,308	11,640,080	17,401,544	17,401,544	0	29,041,624
E-OPS	997000	Book Depreciation (403.XX, 404.XX & 406.XX)	39,048,958	50,473,212	89,522,170	22,988,031	33,059,927	56,047,958	16,060,927	17,413,285	33,474,212	0	33,474,212
		TOTAL SCHEDULE M ADDITIONS											

ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-SCM-12A

Ref/Basis	Description	Direct		Allocated		Total		Direct		Allocated		Total	
Schedule M Deductions:													
1	997041			0	1,006,668	1,006,668	0	655,945	0	655,945	0	350,723	350,723
99	997043			-6,276,435	-6,276,435	-6,276,435	-6,276,435	0	-6,276,435	0	-6,276,435	0	0
1	997044			0	-89,848	-89,848	0	-58,545	0	-58,545	0	-31,303	-31,303
1	997045			0	4,541,614	4,541,614	0	2,959,316	0	2,959,316	0	1,582,298	1,582,298
4	997046			16,796	0	16,796	22,008	0	22,008	0	-5,212	0	-5,212
99	997047			-260,633	0	-260,633	0	0	0	-260,633	0	-260,633	-260,633
11	997049			0	129,511,641	129,511,641	0	83,405,497	0	83,405,497	0	46,106,144	46,106,144
99	997050			-60,300	0	-60,300	0	0	0	-60,300	0	-60,300	-60,300
99	997051			119,124	0	119,124	0	0	0	119,124	0	119,124	119,124
99	997054			-22,200	0	-22,200	-19,858	0	-19,858	0	-2,342	0	-2,342
99	997058			-584,330	0	-584,330	0	0	0	-584,330	0	-584,330	-584,330
99	997059			278,217	0	278,217	15,891	0	15,891	0	262,326	0	262,326
1	997061			0	-200,000	-200,000	0	-130,320	0	-130,320	0	-69,680	-69,680
99	997062			-3,006	0	-3,006	-3,006	0	-3,006	0	0	0	0
4	997063			0	196,092	196,092	0	130,185	0	130,185	0	65,907	65,907
1	997066			0	3,183,778	3,183,778	0	2,074,550	0	2,074,550	0	1,109,228	1,109,228
99	997063			-58,157	0	-58,157	-45,042	0	-45,042	0	-13,115	0	-13,115
1	997067			0	61,725	61,725	0	40,220	0	40,220	0	21,505	21,505
1	997068			0	-584,034	-584,034	0	-380,557	0	-380,557	0	-203,477	-203,477
1	997069			0	999,999	999,999	6,591,608	0	6,591,608	0	0	0	0
1	997072			0	999,999	999,999	0	651,599	0	651,599	0	348,400	348,400
99	997073			2,586,728	0	2,586,728	0	0	0	2,586,728	0	2,586,728	2,586,728
TOTAL SCHEDULE M DEDUCTIONS				2,327,412	138,627,635	140,955,047	285,166	89,347,890	89,347,890	2,042,246	49,279,745	51,321,991	51,321,991

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.654%	34.346%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.727%	32.273%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.281%	38.719%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.400%	35.600%
E-ALL	12	Net Electric Plant	100.000%	63.637%	36.363%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	22,915,944	14,632,289	8,283,655
99	410100	Deferred Federal Income Tax Expense - Washington	566,015	566,015	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-272,516	0	-272,516
		Sub-Total	23,209,443	15,198,304	8,011,139
14	411100	Deferred Federal Income Tax Expense - Allocated	-867,489	-553,909	-313,580
99	411100	Deferred Federal Income Tax Expense - Washington	-1,097,093	-1,097,093	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-518,972	0	-518,972
		Sub-Total	-2,483,554	-1,651,002	-832,552
		Total Deferred Federal Income Tax Expense	20,725,889	13,547,302	7,178,587

E-ALL	14	Net Allocated Schedule M	100.000%	63.852%	36.148%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: E-INT-12A
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio		5.930%	50.00%
3	Cost of Debt		3.173%	6.600%
	Total Weighted Cost			3.300%
E-APL	Net Rate Base		1,059,007,389	597,640,765
	Interest Deduction for FIT Calculation		53,324,449	19,722,145

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

TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended December 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	0	9,245	9,245	0	6,024	6,024	0	3,221	3,221
	State Excise Tax									
1	408140	0	1,427,940	1,427,940	0	930,446	930,446	0	497,494	497,494
	State Kwh Generation Tax									
1	408150	0	10,181,820	10,181,820	0	6,634,474	6,634,474	0	3,547,346	3,547,346
	R&P Property Tax--Production									
1	408180	0	3,235,450	3,235,450	0	2,108,219	2,108,219	0	1,127,231	1,127,231
	R&P Property Tax--Transmission									
1	409100	0	253,794	253,794	0	165,372	165,372	0	88,422	88,422
	State Income Tax--Montana & Oregon									
	TOTAL PRODUCTION & TRANSMISSION	0	15,108,249	15,108,249	0	9,844,535	9,844,535	0	5,263,714	5,263,714
DISTRIBUTION										
99	408110	16,821,577	0	16,821,577	16,821,577	0	16,821,577	0	0	0
	State Excise Tax									
99	408120	17,861,114	0	17,861,114	14,849,283	0	14,849,283	3,011,831	0	3,011,831
	Municipal Occupation & License Tax									
99	408160	8,363	0	8,363	0	0	0	8,363	0	8,363
	Miscellaneous State or Local Tax--WA & ID									
99	408170	5,031,405	0	5,031,405	3,078,132	0	3,078,132	1,953,273	0	1,953,273
	R&P Property Tax--Distribution									
99	409100	494,532	0	494,532	0	0	0	494,532	0	494,532
	State Income Tax--Idaho									
	TOTAL DISTRIBUTION	40,216,991	0	40,216,991	34,748,992	0	34,748,992	5,467,999	0	5,467,999
	TOTAL TAXES OTHER THAN FIT	40,216,991	15,108,249	55,325,240	34,748,992	9,844,535	44,593,527	5,467,999	5,263,714	10,731,713

ALLOCATION RATIOS:

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

ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages, Basis

Report ID:
 E-PLT-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
PLANT IN SERVICE									
INTANGIBLE PLANT:									
1	302000	Franchises & Consents	475,259	44,068,759	475,259	28,715,203	0	15,353,556	15,353,556
1	182324/25	CDA Lake CDR/PA Fund	0	9,933,333	0	6,472,560	0	3,460,773	3,460,773
1	182381	CDA Settlement	0	36,719,161	0	23,926,205	0	12,792,956	12,792,956
1	303000	Misc Intangible Plant	153,179	2,227,693	153,179	1,604,744	0	776,128	776,128
4	C-IPL	Misc Intangible Plant (303000)	0	153,199	0	101,709	0	51,490	51,490
4	C-IPL	Misc Intangible Plant - Mainframe Software (303100)	24,152	19,902,141	24,152	13,213,031	0	6,689,110	6,689,110
4	C-IPL	Misc Intangible Plant - PC Software (303110)	0	6,848,573	0	4,546,768	0	2,301,805	2,301,805
		TOTAL INTANGIBLE PLANT	652,590	119,852,859	652,590	78,427,041	0	41,425,818	41,425,818
STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	2,230,620	0	1,453,472	0	777,148	777,148
1	311XXX	Structures & Improvements	0	124,974,751	0	81,433,548	0	43,541,203	43,541,203
1	312000	Boiler Plant	0	167,430,829	0	109,097,928	0	58,332,901	58,332,901
1	314000	Turbogenerator Units	0	48,374,869	0	31,521,065	0	16,853,804	16,853,804
1	315000	Accessory Electric Equipment	0	26,930,811	0	17,548,116	0	9,382,695	9,382,695
1	316000	Miscellaneous Power Plant Equipment	0	15,654,735	0	10,200,625	0	5,454,110	5,454,110
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0
		TOTAL STEAM PRODUCTION PLANT	0	385,596,615	0	251,254,754	0	134,341,861	134,341,861
HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	56,520,456	0	36,828,729	0	19,691,727	19,691,727
1	331XXX	Structures & Improvements	0	41,068,412	0	26,760,177	0	14,308,235	14,308,235
1	332XXX	Reservoirs, Dams, & Waterways	0	118,510,292	0	77,221,306	0	41,288,986	41,288,986
1	333000	Waterwheels, Turbines, & Generators	0	145,675,786	0	94,922,342	0	50,753,444	50,753,444
1	334000	Accessory Electric Equipment	0	33,852,840	0	22,058,511	0	11,794,329	11,794,329
1	335XXX	Miscellaneous Power Plant Equipment	0	7,329,686	0	4,776,023	0	2,553,663	2,553,663
1	336000	Roads, Railroads, & Bridges	0	1,999,563	0	1,302,915	0	696,648	696,648
		TOTAL HYDRAULIC PRODUCTION PLANT	0	404,957,035	0	263,870,003	0	141,087,032	141,087,032
OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	878,049	0	572,137	0	305,912	305,912
1	341000	Structures & Improvements	0	15,856,214	0	10,331,909	0	5,524,305	5,524,305
1	342000	Fuel Holders, Producers, & Accessories	0	21,150,517	0	13,781,677	0	7,368,840	7,368,840
1	343000	Prime Movers	0	21,876,780	0	14,254,910	0	7,621,870	7,621,870
1	344000	Generators	0	198,959,465	0	129,641,987	0	69,317,478	69,317,478
1	345000	Accessory Electric Equipment	0	16,607,172	0	10,821,233	0	5,785,939	5,785,939
1	346000	Miscellaneous Power Plant Equipment	0	1,547,106	0	1,008,094	0	539,012	539,012
1	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0
		TOTAL OTHER PRODUCTION PLANT	0	276,875,303	0	180,411,947	0	96,463,356	96,463,356
99		TOTAL PRODUCTION PLANT	0	1,067,428,953	0	695,536,704	0	371,892,249	371,892,249

ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,676,907	16,676,907	0	10,866,673	10,866,673	0	5,810,234	5,810,234
1	352XXX	Structures & Improvements	0	16,116,575	16,116,575	0	10,501,560	10,501,560	0	5,615,015	5,615,015
1	353000	Station Equipment	0	182,974,786	182,974,786	0	119,226,371	119,226,371	0	63,748,415	63,748,415
1	354000	Towers & Fixtures	0	17,116,689	17,116,689	0	11,153,235	11,153,235	0	5,963,454	5,963,454
1	355000	Poles & Fixtures	0	133,036,655	133,036,655	0	86,686,684	86,686,684	0	46,349,971	46,349,971
1	356000	Overhead Conductors & Devices	0	106,866,660	106,866,660	0	69,634,316	69,634,316	0	37,232,344	37,232,344
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
1		TOTAL TRANSMISSION PLANT	0	479,596,078	479,596,078	0	312,504,805	312,504,805	0	167,091,273	167,091,273
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,289,417	0	4,289,417	3,321,680	0	3,321,680	967,737	0	967,737
99	360400	Land Easements	368,650	0	368,650	58,252	0	58,252	310,398	0	310,398
99	361000	Structures & Improvements	14,148,491	0	14,148,491	9,662,293	0	9,662,293	4,486,198	0	4,486,198
99	362000	Station Equipment	94,365,153	0	94,365,153	60,487,489	0	60,487,489	33,877,664	0	33,877,664
99	364000	Poles, Towers, & Fixtures	221,392,882	0	221,392,882	134,249,552	0	134,249,552	87,143,330	0	87,143,330
99	365000	Overhead Conductors & Devices	144,096,725	0	144,096,725	85,951,738	0	85,951,738	58,144,987	0	58,144,987
99	366000	Underground Conduit	76,248,392	0	76,248,392	47,146,537	0	47,146,537	29,101,855	0	29,101,855
99	367000	Underground Conductors & Devices	126,218,425	0	126,218,425	80,927,238	0	80,927,238	45,291,187	0	45,291,187
99	368000	Line Transformers	173,898,591	0	173,898,591	113,462,415	0	113,462,415	60,436,176	0	60,436,176
99	369XXX	Services	117,572,663	0	117,572,663	73,032,506	0	73,032,506	44,540,157	0	44,540,157
99	370000	Meters	45,469,221	0	45,469,221	16,666,570	0	16,666,570	28,802,651	0	28,802,651
99	373XXX	Street Light & Signal Systems	30,295,747	0	30,295,747	17,177,093	0	17,177,093	13,118,654	0	13,118,654
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
99		TOTAL DISTRIBUTION PLANT	1,048,364,357	0	1,048,364,357	642,143,363	0	642,143,363	406,220,994	0	406,220,994
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	818,677	3,188,283	4,006,960	371,603	2,116,701	2,488,304	447,074	1,071,582	1,518,656
4	390XXX	Structures & Improvements	6,825,840	35,792,245	42,618,085	1,901,002	23,762,471	25,663,473	4,924,838	12,029,774	16,954,612
4	391XXX	Office Furniture & Equipment	0	27,254,333	27,254,333	0	18,094,152	18,094,152	0	9,160,181	9,160,181
4	392XXX	Transportation Equipment	10,645,479	6,262,591	16,908,070	7,567,411	4,157,734	11,725,145	3,078,068	2,104,857	5,182,925
4	393000	Stores Equipment	307,218	1,172,545	1,479,763	127,934	778,453	906,387	179,284	394,092	573,376
4	394000	Tools, Shop & Garage Equipment	1,739,702	4,691,776	6,431,478	1,305,617	3,114,870	4,420,487	434,085	1,576,906	2,010,991
4	395000	Laboratory Equipment	365,836	1,507,460	1,873,296	227,563	1,000,803	1,228,366	138,273	506,657	644,930
4	396XXX	Power Operated Equipment	22,582,722	9,323,074	31,905,796	14,647,638	6,189,589	20,837,227	7,935,084	3,133,485	11,068,569
4	397XXX	Communications Equipment	11,382,319	44,356,736	55,739,055	5,954,649	29,448,437	35,403,086	5,427,670	14,908,299	20,335,969
4	398000	Miscellaneous Equipment	5,446	344,491	349,937	1,350	228,708	230,058	4,096	115,783	119,879
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
99		TOTAL GENERAL PLANT	54,673,239	133,893,534	188,566,773	32,104,767	88,891,918	120,996,685	22,568,472	45,001,616	67,570,088
TOTAL PLANT IN SERVICE											
99	107XXX	CONSTRUCTION WORK IN PROGRESS	1,103,690,186	1,800,771,424	2,904,461,610	674,900,720	1,175,360,468	1,850,261,188	428,789,466	625,410,956	1,054,200,422
99		GROSS ELECTRIC PLANT	1,103,690,186	1,800,771,424	2,904,461,610	674,900,720	1,175,360,468	1,850,261,188	428,789,466	625,410,956	1,054,200,422

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC UTILITY PLANT		Report ID:
For Twelve Months Ended December 31, 2010		E-PLT-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

***** SYSTEM ***** WASHINGTON ***** IDAHO *****			Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION								
1	108X01	Steam Production Plant	0	257,601,498	257,601,498	0	167,853,136	167,853,136
1	108X01	Less: Steam Prod. Plt. ARO (Note 1)	0	-210,245	-210,245	0	-136,996	-136,996
1	108000	Hydro Production Plant	0	101,579,207	101,579,207	0	66,189,011	66,189,011
1	108X03	Other Production Plant	0	59,035,605	59,035,605	0	38,467,600	38,467,600
1	108X03	Less: Other Prod. Plt. CS2 ARO (Note 1)	0	-51,020	-51,020	0	-33,245	-33,245
1	108X04	Transmission Plant	0	162,740,108	162,740,108	0	106,041,454	106,041,454
E-ADP	108X05	Distribution Plant	318,135,765	0	318,135,765	194,651,368	0	194,651,368
E-ADP	108X05	Less: Distribution Plant ARO (Note 1)	-95,957	0	-95,957	-58,711	0	-58,711
E-ADP	108X06	General Plant - Non-Transportation	15,963,994	45,976,772	61,940,766	8,928,142	30,523,979	39,452,121
E-ADP	108X07	General Plant - Transportation	3,965,315	2,332,735	6,298,050	2,818,755	1,548,703	4,367,458
TOTAL ACCUMULATED DEPRECIATION			337,969,117	629,004,660	966,973,777	206,339,554	410,453,642	616,793,196
ACCUMULATED AMORTIZATION								
1	111X20/30/31	Intangible Plant-- Production & Transmission	30,876	4,797,949	4,828,825	30,876	3,126,344	3,157,220
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	287	110,965
4	111X06	Leasehold Improvements (From Report C-AAM)	0	87,696	87,696	0	58,221	58,221
E-CAM	111X08	Intangible Plant-Computer Software	12,581	13,965,845	13,978,426	12,581	9,271,924	9,284,505
TOTAL ACCUMULATED AMORTIZATION			154,135	18,851,922	19,006,057	154,135	12,456,776	12,610,911
NET ELECTRIC UTILITY PLANT			765,566,934	1,152,914,842	1,918,481,776	468,407,031	752,450,050	1,220,857,081

ALLOCATION RATIOS:

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

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

RESULTS OF OPERATIONS

AVISTA UTILITIES

ADJUSTMENTS TO NET ELECTRIC UTIL PLT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis
 E-APL-12A

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****										
E-PLT	NET ELECTRIC PLANT IN SERVICE	765,566,934	1,152,914,842	1,918,481,776	468,407,031	752,450,050	1,220,857,081	297,159,903	400,464,792	697,624,695
ADJUSTMENTS:										
ACCUMULATED DEFERRED INCOME TAX:										
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	ADFIT - KF Reserve (190420)	750,053	0	750,053	750,053	0	750,053	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	102,962	102,962	0	68,356	68,356	0	34,606	34,606
12	Deferred F.I.T. - Plant In Service (282900)	0	-252,183,811	-252,183,811	0	-160,482,212	-160,482,212	0	-91,701,599	-91,701,599
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-12,434,010	-12,434,010	0	-8,254,939	-8,254,939	0	-4,179,071	-4,179,071
99	ADFIT - Boulder Park Idaho White Off (190040)	610,010	0	610,010	0	0	0	610,010	0	610,010
99	ADFIT - Lancaster (283312)	-4,036,107	0	-4,036,107	-4,036,107	0	-4,036,107	0	0	0
99	Spokane River Relicensing (283322)	-1,928,787	0	-1,928,787	-1,928,787	0	-1,928,787	0	0	0
99	Spokane River PM&Es (283323)	-277,748	0	-277,748	-257,407	0	-257,407	-20,341	0	-20,341
99	ADFIT - Lake CDA CDR Fund (283324)	-227,373	0	-227,373	-160,256	0	-160,256	-67,117	0	-67,117
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,447,500	-3,447,500	0	-2,246,391	-2,246,391	0	-1,201,109	-1,201,109
99	ADFIT - CDA IPA Fund Deposit (283325)	-39,049	0	-39,049	-39,049	0	-39,049	0	0	0
99	ADFIT - MT Lease Payments (283365)	-40,985	0	-40,985	0	0	0	-40,985	0	-40,985
99	CDA Lake Settlement (283382)	-2,328,318	0	-2,328,318	-1,539,322	0	-1,539,322	-788,996	0	-788,996
1	CDA Lake Settlement (283382)	0	-12,851,706	-12,851,706	-8,374,172	0	-8,374,172	-4,477,534	0	-4,477,534
99	Electric portion of Bond Redemptions (283850)	-646,199	0	-646,199	-537,421	0	-537,421	-108,778	0	-108,778
12	Colstrip PCB (283200)	0	-2,768,062	-2,768,062	0	-1,761,512	-1,761,512	0	-1,006,550	-1,006,550
1	TOTAL ACCUM DEFERRED INCOME TAX	-8,164,503	-284,442,253	-292,606,756	-7,748,296	-181,611,328	-189,359,624	-416,207	-102,830,925	-103,247,132
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	Boulder Park Disallowed Plant (101050)	5,709,536	0	5,709,536	4,098,087	0	4,098,087	1,611,449	0	1,611,449
99	Weatherization Loans - Sandpoint (124350)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
1	DSM Programs (186710)	857,113	0	857,113	0	0	0	857,113	0	857,113
99	Invest in Exchange Power (124900, 124930)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	Colstrip Common AFUDC (186100)	88,010	0	88,010	0	0	0	88,010	0	88,010
99	Colstrip Disallowed AFUDC (111100)	22,458,223	0	22,458,223	22,458,223	0	22,458,223	0	0	0
E-ALL	Colstrip 3 AFUDC Reallocation	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Lancaster Generation (182312)	-2,327,602	0	-2,327,602	-745,956	0	-745,956	-1,581,646	0	-1,581,646
99	Spokane River Relicensing (182322)	0	0	0	-1,493,426	0	-1,493,426	1,493,426	0	1,493,426
99	Spokane River PM&Es (182323)	278,611	0	278,611	278,611	0	278,611	0	0	0
99	CDA CDR Fund (182324)	793,580	0	793,580	735,460	0	735,460	58,120	0	58,120
99	CDA Lake Settlement (182382)	660,422	0	660,422	465,821	0	465,821	194,601	0	194,601
99	CDA Lake Settlement (186382)	1,111,568	0	1,111,568	1,111,568	0	1,111,568	0	0	0
99	Montana Riverbed Settlement (186350)	1,535,488	0	1,535,488	1,535,488	0	1,535,488	0	0	0
99	Nez Perce Settlement - Idaho (186800)	310,795	0	310,795	4,398,060	0	4,398,060	310,795	0	310,795
99	Gain on Sale of General Office Bldg (253850)	6,652,335	0	6,652,335	0	0	0	2,254,275	0	2,254,275
4	TOTAL OTHER ADJUSTMENTS	318,609	0	318,609	0	0	0	318,609	0	318,609
NET RATE BASE:		788,469,703	868,178,451	1,656,648,154	488,363,945	570,643,444	1,059,007,389	300,105,758	297,535,007	597,640,765
ALLOCATION RATIOS:										
E-ALL	1	Production/Transmission Ratio	100.000%		65.160%			34.840%		
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		66.390%			33.610%		
E-ALL	12	Net Electric Plant	100.000%		63.637%			36.363%		
E-ALL	13	Net Electric General Plant	100.000%		64.139%			35.861%		
E-ALL	99	Not Allocated	0.000%		0.000%			0.000%		

ALLOCATION OF COMM AMORTIZATION EXPENSE For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	0	0	0	0
	TOTAL	0	0	0	0
7	404X31 Mainframe Software	5,325,951	3,844,964	1,035,205	445,782
8		140,191	0	97,968	42,223
9		9,703	7,660	2,043	0
	TOTAL	5,475,845	3,852,624	1,135,216	488,005
7	404X32 PC Software	724,825	523,273	140,884	60,668
8		82,943	0	57,962	24,981
9		0	0	0	0
	TOTAL	807,768	523,273	198,846	85,649
7	404X50 Leasehold Improvements	10,303	7,438	2,003	862
	TOTAL	10,303	7,438	2,003	862
	TOTAL	6,293,916	4,383,335	1,336,065	574,516

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 December 31, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-12A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	8,215,780	5,931,218	1,596,901	687,661
8	Utility 8	140,112	0	97,913	42,199
9	Utility 9	634,384	500,814	133,570	0
9	Utility 9 - Washington	106,130	83,784	22,346	0
9	Utility 9 - Idaho	413,340	326,311	87,029	0
	Total	9,509,746	6,842,127	1,937,759	729,860
7	403X70 Utility 7	6,453	4,659	1,254	540
9	Utility 9	15,959	12,599	3,360	0
	Total	22,412	17,258	4,614	540

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT
 For Twelve Months Ended December 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
			6,340,946	371,603	447,074	3,188,283	4,006,960	576,272	92,058	851,719	1,520,049	472,230	341,707	813,937
		TOTAL ACCOUNT												
			3,508,825	502,249	1,396,603	1,609,973	3,508,825	0	0	0	0	0	0	0
99	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	0	0	0	0
99		Utility 2	472,230	0	0	0	0	0	0	0	0	472,230	0	472,230
7		Utility 7	4,082,521	0	0	2,947,294	2,947,294	0	0	793,520	793,520	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	276,414	0	0	218,215	218,215	0	0	58,199	58,199	0	0	0
		TOTAL ACCOUNT												
			60,982,440	1,901,002	4,924,838	35,792,245	42,618,085	1,312,914	940,997	9,193,548	11,447,459	3,392,149	3,524,747	6,916,896
		TOTAL ACCOUNT												
			37,557,171	0	0	27,254,333	27,254,333	0	0	7,201,580	7,201,580	0	3,101,257	3,101,257
99	391XXX	Office Furniture & Equipment, Computer Hardware												
99		Utility 0	1,514,963	0	0	1,514,963	1,514,963	0	0	0	0	0	0	0
7		Utility 7	35,653,554	0	0	25,739,370	25,739,370	0	0	6,929,981	6,929,981	0	2,984,202	2,984,202
8		Utility 8	388,654	0	0	0	0	0	0	271,599	271,599	0	117,055	117,055
		TOTAL ACCOUNT												
			14,260,870	6,588,415	2,511,372	5,161,083	14,260,870	0	0	0	0	0	0	0
99	392XXX	Transportation Equipment												
99		Utility 0	5,134,990	0	0	0	0	3,160,314	1,070,154	904,522	5,134,990	0	0	0
99		Utility 1	2,088,609	0	0	0	0	0	0	0	0	2,088,609	0	2,088,609
7		Utility 7	470,368	0	0	339,573	339,573	0	0	91,425	91,425	0	39,370	39,370
9		Utility 9 - Wa	1,240,099	978,996	0	0	978,996	261,103	0	0	261,103	0	0	0
9		Utility 9 - Idaho	717,837	0	566,696	0	566,696	0	151,141	0	151,141	0	0	0
9		Utility 9 - Allocated	965,147	0	0	761,935	761,935	0	0	203,212	203,212	0	0	0
		TOTAL ACCOUNT												
			24,877,920	7,567,411	3,078,068	6,262,591	16,908,070	3,421,417	1,221,295	1,199,139	5,841,871	2,088,609	39,370	2,127,979
		TOTAL ACCOUNT												

COMMON GENERAL PLANT For Twelve Months Ended December 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	392,675	10,739	14,745	367,191	392,675	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	0	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	148,451	117,195	0	0	117,195	0	0	0	31,256	0	0	0
9		Utility 9 - Idaho	208,422	0	164,539	0	164,539	0	43,883	0	43,883	0	0	0
9		Utility 9 - Allocated	1,020,146	0	0	805,354	805,354	0	0	214,792	214,792	0	0	0
		TOTAL ACCOUNT	1,911,192	127,934	179,284	1,172,545	1,479,763	115,527	43,883	214,792	374,202	57,227	0	57,227
394000 Tools, Shop, & Garage Equipment														
99		Utility 0	3,420,379	1,271,616	426,600	1,722,163	3,420,379	0	0	0	0	0	0	0
99		Utility 1	1,879,583	0	0	0	0	999,857	454,704	425,022	1,879,583	0	0	0
99		Utility 2	947,584	0	0	0	0	0	0	0	0	947,584	0	947,584
7		Utility 7	3,782,575	0	0	2,730,754	2,730,754	0	0	735,219	735,219	0	316,602	316,602
8		Utility 8	1,050,990	0	0	0	0	0	0	734,453	734,453	0	316,537	316,537
9		Utility 9 - Wa	43,069	34,001	0	0	34,001	0	0	0	9,068	0	0	0
9		Utility 9 - Idaho	9,481	0	7,485	0	7,485	0	1,996	0	1,996	0	0	0
9		Utility 9 - Allocated	302,564	0	0	238,859	238,859	0	0	63,705	63,705	0	0	0
		TOTAL ACCOUNT	11,436,225	1,305,617	434,085	4,691,776	6,431,478	1,008,925	456,700	1,958,399	3,424,024	947,584	633,139	1,580,723
395000 Laboratory Equipment														
99		Utility 0	1,387,300	213,373	133,744	1,040,183	1,387,300	0	0	0	0	0	0	0
99		Utility 1	299,599	0	0	0	0	97,497	31,797	170,305	299,599	0	0	0
99		Utility 2	264,945	0	0	0	0	0	0	0	0	264,945	0	264,945
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	11,386	0	0	0	0	0	0	7,957	7,957	0	3,429	3,429
9		Utility 9 - Wa	17,974	14,190	0	0	14,190	0	0	0	3,784	0	0	0
9		Utility 9 - Idaho	5,737	0	4,529	0	4,529	0	1,208	0	1,208	0	0	0
9		Utility 9 - Allocated	266,658	0	0	210,513	210,513	0	0	56,145	56,145	0	0	0
		TOTAL ACCOUNT	2,609,262	227,563	138,273	1,507,460	1,873,296	101,281	33,005	303,537	437,823	264,945	33,198	298,143
396XXX Power Operated Equipment														
99		Utility 0	30,052,826	14,088,448	7,525,996	8,438,382	30,052,826	0	0	0	0	0	0	0
99		Utility 1	3,898,507	0	0	0	0	2,701,377	823,195	373,935	3,898,507	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	708,328	559,190	0	0	559,190	0	0	0	149,138	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	613,993	0	0	484,717	484,717	0	0	129,276	129,276	0	0	0
		TOTAL ACCOUNT	36,389,718	14,647,638	7,935,084	9,323,074	31,905,796	2,850,515	932,301	610,899	4,393,715	43,834	46,373	90,207

COMMON GENERAL PLANT For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis		Report ID: C-GPL-12A	
Ref/Basis	Account Description	Total	***** ELECTRIC ***** GAS NORTH ***** GAS ***** OREGON GAS *****
		Direct - Wa	Direct - Idaho
		Direct - Wa	Direct - Idaho
		Allocated	Allocated
		Total	Total
		Direct - Oregon	Allocated
		Total	Total
397XXX	Communication Equipment		
99	Utility 0	40,005,419	0
99	Utility 1	738,026	0
99	Utility 2	551,876	0
7	Utility 7	8,870,681	0
8	Utility 8	926,079	0
9	Utility 9 - Wa	463,142	0
9	Utility 9 - Idaho	4,062,358	0
9	Utility 9 - Allocated	7,292,379	0
	TOTAL ACCOUNT	62,909,960	0
398000	Miscellaneous Equipment		
99	Utility 0	8,722	0
99	Utility 1	0	0
99	Utility 2	690	0
7	Utility 7	460,635	0
9	Utility 9 - Wa	1,710	0
9	Utility 9 - Idaho	2,276	0
9	Utility 9 - Allocated	6,995	0
	TOTAL ACCOUNT	481,028	0
TOTAL GENERAL PLANT		245,495,862	0
		32,104,767	22,568,472
		133,893,534	188,566,773
		9,918,266	4,880,533
		25,531,407	25,531,407
		40,330,206	40,330,206
		7,819,144	8,779,738
		16,598,882	16,598,882

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 December 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	39,840,502	39,840,502	0	0
99	108X06	Utility 1 - Allocated	631,950	0	631,950	0
99	108X06	Utility 1 - Washington	2,506,866	0	2,506,866	0
99	108X06	Utility 1 - Idaho	860,345	0	860,345	0
99	108X06	Utility 2	2,332,908	0	0	2,332,908
7	108X06	Utility 7	13,975,092	10,089,038	2,716,339	1,169,715
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-378,668	-273,372	-73,602	-31,695
8	108X06	Utility 8	929,083	0	649,262	279,821
9	108X06	Utility 9	15,560,957	12,284,598	3,276,359	0
		Total	76,259,035	61,940,766	10,567,519	3,750,749
Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,709,331	5,709,331	0	0
99	108X07	Utility 1 - Allocated	210,900	0	210,900	0
99	108X07	Utility 1 - Washington	440,801	0	440,801	0
99	108X07	Utility 1 - Idaho	193,406	0	193,406	0
99	108X07	Utility 2	1,009,570	0	0	1,009,570
7	108X07	Utility 7	20,088	14,502	3,905	1,681
9	108X07	Utility 9	727,363	574,217	153,146	0
		Total	8,311,459	6,298,050	1,002,158	1,011,251

ALLOCATION RATIOS:

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Twelve Months Ended December 31, 2010		Report ID: E-ADP-12A
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** WASHINGTON ***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:								
E-PLT	360200	Plant in Service	1,048,364,337	0	1,048,364,337	642,143,363	0	642,143,363
E-PLT		Less Land and Land Rights	4,289,417	0	4,289,417	3,321,680	0	3,321,680
		Depreciable Distribution Plant	1,044,074,940	0	1,044,074,940	638,821,683	0	638,821,683
		Percentage	0.000%		100.000%	61.185%		38.815%
ALLOCATION BASED ON DEPRECIABLE PLANT								
108X05		Accumulated Depreciation	0	318,135,765	318,135,765	194,651,368	0	194,651,368
108X05		Utility 0 Asset Recovery Obligation (Note 1)	0	-95,957	-95,957	-58,711	0	-58,711
99		Accumulated Depreciation	318,135,765	0	318,135,765	194,651,368	0	194,651,368
99		Utility 0 Asset Recovery Obligation (Note 1)	-95,957	0	-95,957	-58,711	0	-58,711
JURISDICTIONAL ALLOCATION:								
E-PLT		General Plant - NON TRANSPORTATION	54,673,239	133,893,534	188,566,773	32,104,767	88,891,918	120,996,685
E-PLT	389XXX	General Plant In Service	818,677	3,188,283	4,006,960	371,603	2,116,701	2,488,304
E-PLT	392XXX	Less: General Land and Land Rights	10,645,479	6,263,591	16,909,070	7,567,411	4,157,734	11,725,145
		Depreciable Non Transport General Plant	43,209,083	124,442,660	167,651,743	24,165,753	82,617,483	106,783,236
		Percentage	74.227%		100.000%	14.414%		11.359%
ALLOCATION BASED ON DEPRECIABLE PLANT								
C-ADP	108X06	Accumulated Depreciation--Electric General Plant	45,976,772	61,940,766	107,917,538	8,928,142	7,035,852	15,964,000
	403X60	Common Depreciation Expense (C-DEP)	4,774,304	6,432,032	11,206,336	927,113	730,615	1,657,728
	403X60	Washington Depreciation Expense (C-DEP)		83,784	83,784	83,784	0	83,784
	403X60	Idaho Depreciation Expense (C-DEP)		326,311	326,311	326,311	0	326,311
	403X60	Depreciation Expense	2,219,945	2,858,341	5,078,286	444,809	193,587	638,396
		Total Depreciation Expense	2,706,219	6,994,249	9,700,468	1,455,706	4,643,481	6,099,187
JURISDICTIONAL ALLOCATION:								
4	108X06	Accumulated Depreciation--Electric General Plant	15,963,994	45,976,772	61,940,766	8,928,142	30,523,979	39,452,121
4	403X60	Depreciation Expense (C-DEP)	1,657,728	4,774,304	6,432,032	927,113	3,169,660	4,096,773
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	410,095	0	410,095	83,784	0	83,784
4	403X60	Depreciation Expense	638,396	2,219,945	2,858,341	444,809	1,473,821	1,918,630
		Total Depreciation Expense	2,706,219	6,994,249	9,700,468	1,455,706	4,643,481	6,099,187
GENERAL PLANT--TRANSPORTATION								
E-PLT	392XXX	Transportation General Plant	10,645,479	6,262,591	16,908,070	7,567,411	4,157,734	11,725,145
		Percentage	37.039%		100.000%	44.756%		18.205%
ALLOCATION BASED ON DEPRECIABLE PLANT								
C-ADP	108X07	Accumulated Depreciation--Electric General Plant	2,332,735	6,298,050	8,630,785	2,818,755	1,548,703	4,367,458
	403X70	Depreciation Expense (C-DEP)	6,392	17,258	23,650	7,724	4,244	11,968
	403X70	Depreciation Expense	55,244	121,418	176,662	40,067	36,676	76,743
		Total Depreciation Expense	61,636	138,675	200,315	47,791	40,920	88,711
JURISDICTIONAL ALLOCATION:								
4	108X07	Accum Dep--Elect Genl Plant (Electric Portion)	3,965,315	2,332,735	6,298,050	2,818,755	1,548,703	4,367,458
4	403X70	Depreciation Expense (C-DEP)	10,866	6,392	17,258	7,724	4,244	11,968
4	403X70	Depreciation Expense	66,173	55,244	121,417	40,067	36,676	76,743
		Total Depreciation Expense	77,039	61,636	138,675	47,791	40,920	88,711
ALLOCATION RATIOS:								
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			66.390%	33.610%
E-ALL	99	Not Allocated		0.000%			0.000%	0.000%

COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 C-IPL-12A

Ref/Basis	Account	Description	ELECTRIC			GAS NORTH			OREGON GAS								
			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total				
	303000	Intangible Plant															
99		Utility 1	0	0	0	0	168,450	0	872,591	0	0	0	0	0	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	0	0	153,199	0	0	40,859	40,859	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	153,199	0	168,450	40,859	913,450	0	0	0	0	0	0	0	0
	303100	Misc Intangible Plant - Mainframe Software															
99		Utility 0	24,152	0	780,602	0	0	0	804,754	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	46,440	0	0	46,440	0	0	0	46,440
7		Utility 7	0	0	19,121,539	0	0	5,148,219	5,148,219	0	0	2,216,936	2,216,936	0	0	0	2,216,936
8		Utility 8	0	0	0	0	0	489,841	489,841	0	0	211,113	211,113	0	0	0	211,113
		TOTAL ACCOUNT	24,152	0	19,902,141	0	0	5,638,060	5,638,060	46,440	0	2,428,049	2,428,049	0	0	0	2,474,489
	303110	Misc Intangible Plant - PC Software															
99		Utility 0	0	0	680,873	0	0	0	680,873	0	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	19,003	19,003	0	0	0	0	0	0	0	0
99		Utility 2	0	0	0	0	0	0	0	1,195	0	1,195	1,195	0	0	0	1,195
7		Utility 7	0	0	6,167,700	0	0	1,660,571	1,660,571	0	0	715,078	715,078	0	0	0	715,078
8		Utility 8	0	0	0	0	0	353,566	353,566	0	0	152,381	152,381	0	0	0	152,381
		TOTAL ACCOUNT	0	0	6,848,573	0	0	2,033,140	2,033,140	1,195	0	867,459	867,459	0	0	0	868,654
		TOTAL	24,152	0	26,903,913	0	168,450	7,712,059	8,584,650	47,635	0	3,295,508	3,295,508	0	0	0	3,343,143

ALLOCATION RATIOS:

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

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAM-12A
For Twelve Months Ended December 31, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort (111X30, 111X31, 111X32)				
99	853,443	853,443	0	0
	7,826	0	7,826	0
99	28,367	0	0	28,367
7	18,154,325	13,106,152	3,528,656	1,519,517
8	528,063	0	369,021	159,042
9	23,853	18,831	5,022	0
	<u>19,595,877</u>	<u>13,978,426</u>	<u>3,910,525</u>	<u>1,706,926</u>

Accum Amort--Leasehold Improvements (111X50, 111X60)				
99	1,863	0	1,863	0
99	37,599	0	0	37,599
7	107,403	77,537	20,876	8,990
9	12,869	10,159	2,710	0
	<u>159,734</u>	<u>87,696</u>	<u>25,449</u>	<u>46,589</u>

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE		Report ID: E-CAM-12A
For Twelve Months Ended December 31, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account Description	

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****					
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total
Plant in Service							
E-PLT	303000 Misc Intangible Plant	0	153,199	153,199	0	101,709	101,709
E-PLT	303100 Misc Intangible Plant - Mainframe Software	24,152	19,902,141	19,926,293	24,152	13,213,031	13,237,183
E-PLT	303110 Misc Intangible Plant - PC Software	0	6,848,573	6,848,573	0	4,546,768	4,546,768
	Total Intangible Plant - Software	24,152	26,903,913	26,928,065	24,152	17,861,508	17,885,660
	Percentage		99.910%	100.000%	0.090%		0.000%
ALLOCATION BASED ON DEPRECIABLE PLANT:							
C-AAM	111 Accumulated Amortization (111X30, X31, X32)		13,965,845	13,978,426	12,581		0
	404 Amortization Expense (404X30, X31, X32)		4,618,613	4,622,773	4,160		0
JURISDICTIONAL ALLOCATION:							
4	111 Accumulated Amortization (111X30, X31, X32)	12,581	13,965,845	13,978,426	12,581	9,271,924	9,284,505
4	404 Amortization Expense (404X30, X31, X32)	4,160	4,618,613	4,622,773	4,160	3,066,297	3,070,457

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
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ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Twelve Months Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-12A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-15,339,518	-11,074,058	-2,981,542	-1,283,918
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,722,658	-1,359,952	-362,706	0
		Total	-17,062,176	-12,434,010	-3,344,248	-1,283,918

ALLOCATION RATIOS:

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

<p>ELECTRIC RATE OF RETURN For Month Ended December 31, 2010 Average of Monthly Averages Basis</p>	<p>Report ID: E-ROR-1A</p>
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	12,032,104	6,773,307	5,258,797
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,061	16,061
Adjusted Net Operating Income			12,032,104	6,757,246	5,274,858
E-APL		Electric Net Rate Base	1,688,129,085	1,081,902,457	606,226,628
RATE OF RETURN			0.713%	0.625%	0.870%

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC ALLOCATION PERCENTAGES For Month Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	Production/Transmission Ratio	12/31/2010	System	Washington	Idaho
1	Input	Input			100.000%	65.160%	34.840%
2	Input	Number of Customers Percent		12/31/2010	358,982 100.000%	235,820 65.691%	123,162 34.309%
3	E-OPS	Direct Distribution Operating Expense Percent			2,354,252 100.000%	1,574,560 66.882%	779,692 33.118%
	Input	Jurisdictional 4-Factor Ratio Direct O&M Accts 500 - 598 Direct O&M Accts 901 - 935 Total Percentage		12/31/2010	20,560,338 30,886,625 51,446,963 100.000%	13,027,648 22,072,859 35,100,507 68.227%	7,532,690 8,813,766 16,346,456 31.773%
		Direct Labor Accts 500 - 598 Direct Labor Accts 901 - 935 Total Percentage			10,559,350 4,468,706 15,028,056 100.000%	7,367,399 3,399,027 10,766,426 71.642%	3,191,951 1,069,679 4,261,630 28.358%
		Number of Customers Percentage			358,982 100.000%	235,820 65.691%	123,162 34.309%
		Net Direct Plant Percentage			780,574,225 100.000%	468,345,444 60.000%	312,228,781 40.000%
4		Total Percentages Percent			400.000% 100.000%	265.560% 66.390%	134.440% 33.610%

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-ALL-1A

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

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

		System		
		Washington	Idaho	
Input	1/1/2010			
	Elec/Gas North 4-Factor	Total	Gas North	Oregon Gas
	Direct O&M Accs 500 - 894	49,105,060	45,988,228	3,116,832
	Direct O&M Accs 901 - 935	48,103,856	35,419,000	12,684,856
	Adjustments	0	0	0
	Total	97,208,916	81,407,228	15,801,688
	Percentage	100.000%	83.745%	16.255%
	Direct Labor Accs 500 - 894	51,518,901	43,337,007	8,181,894
	Direct Labor Accs 901 - 935	4,574,397	4,212,733	361,664
	Total	56,093,298	47,549,740	8,543,558
	Percentage	100.000%	84.769%	15.231%
	Number of Customers at 12/31/09	577,368	356,620	220,748
	Percentage	100.000%	61.766%	38.234%
	Net Direct Plant	2,108,415,405	1,802,725,506	305,689,899
	Percentage	100.000%	85.501%	14.499%
	Total Percentages	400,000%	315.781%	84.219%
	Average (CD AN/ID/WA)	100,000%	78.945%	21.055%
9				
	Net Electric Distribution Plant	751,107,508	462,492,421	288,615,087
	Percent	100.000%	61.575%	38.425%
10				
	Book Deprec (0403.XX, 0404.11 & 0406.XX)	6,839,399	4,414,051	2,425,348
	Percent	100.000%	64.539%	35.461%
11				
	Net Electric Plant	1,961,856,403	1,250,854,999	711,001,404
	Percent	100.000%	63.759%	36.241%
12				
	Net Electric General Plant	132,116,430	85,131,320	46,985,110
	Percent	100.000%	64.437%	35.563%
13				
	Net Allocated Schedule M	-28,021,035	-18,200,669	-9,820,366
	Percent	100.000%	64.954%	35.046%
14				

RESULTS OF OPERATIONS

AVISTA UTILITIES

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

	System	Washington	Idaho
99	Input	Not Allocated	
		0.000%	0.000%

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

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

SPECIAL MANUAL ADJUSTMENTS:

	System	Washington	Idaho
Adjustments to NOI (Report E-ROR):			
Colstrip 3 AFUDC Reallocation - 12/10	0	-16,061	16,061
Colstrip 3 AFUDC Reallocation	0	-1,493,426	1,493,426
(Plant less Accumulated Depreciation)	0	-1,397,906	1,397,906

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT
 For Month Ended December 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	34,438,781	0	34,438,781	22,152,991	0	22,152,991	12,285,790	0	12,285,790
99	442200	Commercial - Firm & Int.	24,363,669	0	24,363,669	16,479,706	0	16,479,706	7,883,963	0	7,883,963
1	442300	Industrial	9,951,144	0	9,951,144	4,066,029	0	4,066,029	5,885,115	0	5,885,115
99	444000	Public Street & Highway Lighting	562,812	0	562,812	367,031	0	367,031	195,781	0	195,781
99	499XXX	Unbilled Revenue	3,498,580	0	3,498,580	2,778,842	0	2,778,842	719,738	0	719,738
99	448000	Interdepartmental Revenue	91,626	0	91,626	68,495	0	68,495	23,131	0	23,131
		TOTAL SALES TO ULTIMATE CUSTOMERS	72,906,612	0	72,906,612	45,913,094	0	45,913,094	26,993,518	0	26,993,518
1	447XXX	Sales for Resale	0	21,004,983	21,004,983	0	13,686,847	13,686,847	0	7,318,136	7,318,136
		TOTAL SALES OF ELECTRICITY	72,906,612	21,004,983	93,911,595	45,913,094	13,686,847	59,599,941	26,993,518	7,318,136	34,311,654
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	40,248	0	40,248	26,076	0	26,076	14,172	0	14,172
1	453000	Sales of Water & Water Power	0	25,141	25,141	0	16,382	16,382	0	8,759	8,759
1	454000	Rent from Electric Property	346,528	1,822	348,350	233,289	1,187	234,476	113,239	635	113,874
1	456XXX	Other Electric Revenues	11,425	12,726,273	12,737,698	7,802	8,292,439	8,300,241	3,623	4,433,834	4,437,457
		TOTAL OTHER OPERATING REVENUE	398,201	12,753,236	13,151,437	267,167	8,310,008	8,577,175	131,034	4,443,228	4,574,262
		TOTAL ELECTRIC REVENUE	73,304,813	33,758,219	107,063,032	46,180,261	21,996,855	68,177,116	27,124,552	11,761,364	38,885,916
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	37,232	37,232	0	24,260	24,260	0	12,972	12,972
1	501000	Fuel	0	2,784,114	2,784,114	0	1,814,129	1,814,129	0	969,985	969,985
1	502000	Steam Expense	0	373,412	373,412	0	243,315	243,315	0	130,097	130,097
1	505000	Electric Expense	0	101,799	101,799	0	66,332	66,332	0	35,467	35,467
1	506000	Miscellaneous Steam Power Generation Expense	12,844	144,405	157,249	8,296	94,094	102,390	4,548	50,311	54,859
1	507000	Rent	0	26	26	0	17	17	0	9	9
		MAINTENANCE									
1	510000	Supervision & Engineering	0	43,997	43,997	0	28,668	28,668	0	15,329	15,329
1	511000	Structures	0	115,281	115,281	0	75,117	75,117	0	40,164	40,164
1	512000	Boiler Plant	0	698,256	698,256	0	454,984	454,984	0	243,272	243,272
1	513000	Electric Plant	0	59,351	59,351	0	38,673	38,673	0	20,678	20,678
1	514000	Miscellaneous Steam Plant	0	95,536	95,536	0	62,251	62,251	0	33,285	33,285
		TOTAL STEAM POWER GENERATION EXP	12,844	4,453,409	4,466,253	8,296	2,901,840	2,910,136	4,548	1,551,569	1,556,117

ELECTRIC OPERATING STATEMENT
 For Month Ended December 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	279,531	279,531	0	182,142	182,142	0	97,389	97,389
1	536000	Water for Power	0	70,561	70,561	0	45,978	45,978	0	24,583	24,583
1	537000	Hydraulic Expense	319,471	217,090	536,561	192,584	141,456	334,040	126,887	75,634	202,521
1	538000	Electric Expense	0	489,482	489,482	0	318,946	318,946	0	170,536	170,536
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	108,162	108,162	0	70,478	70,478	0	37,684	37,684
1	540000	Rent	0	182,254	182,254	0	118,757	118,757	0	63,497	63,497
1	540100	MT Trust Funds Land Settlement Rents	443,406	0	443,406	287,948	0	287,948	155,458	0	155,458
TOTAL HYDRO POWER GENERATION EXP			762,877	2,301,756	3,064,633	480,532	1,499,824	1,980,356	282,345	801,932	1,084,277
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	63,223	63,223	0	41,196	41,196	0	22,027	22,027
1	547000	Fuel	0	8,269,282	8,269,282	0	5,388,264	5,388,264	0	2,881,018	2,881,018
1	548000	Generation Expense	0	193,339	193,339	0	125,980	125,980	0	67,359	67,359
1	549000	Miscellaneous Other Power Generation Expense	0	60,457	60,457	0	39,394	39,394	0	21,063	21,063
1	550000	Rent	0	-2,819	-2,819	0	-1,837	-1,837	0	-982	-982
TOTAL OTHER POWER GENERATION EXPENSE			0	8,898,031	8,898,031	0	5,797,957	5,797,957	0	3,100,074	3,100,074
MAINTENANCE											
1	551000	Supervision & Engineering	0	129,523	129,523	0	84,397	84,397	0	45,126	45,126
1	552000	Structures	0	6,465	6,465	0	4,213	4,213	0	2,252	2,252
1	553000	Generating & Electric Equipment	0	159,753	159,753	0	104,095	104,095	0	55,658	55,658
1	554000	Miscellaneous Other Power Generation Plant	0	18,808	18,808	0	12,255	12,255	0	6,553	6,553
TOTAL OTHER POWER GENERATION EXP			0	8,898,031	8,898,031	0	5,797,957	5,797,957	0	3,100,074	3,100,074
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,701,778	27,890,758	29,592,536	0	18,173,619	18,173,619	1,701,778	9,717,139	11,418,917
1	556000	System Control & Load Dispatching	0	54,367	54,367	0	35,426	35,426	0	18,941	18,941
E-557	557XXX	Other Expense	1,928,989	12,252,916	14,181,905	41,460	7,984,000	8,025,460	1,887,529	4,268,916	6,156,445
TOTAL OTHER POWER SUPPLY EXPENSE			3,630,767	40,198,041	43,828,808	41,460	26,193,045	26,234,505	3,589,307	14,004,996	17,594,303
TOTAL POWER PRODUCTION O&M EXP			4,406,488	55,851,237	60,257,725	530,288	36,392,666	36,922,954	3,876,200	19,458,571	23,334,771

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT
 For Month Ended December 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	152,644	171,728	13,184	99,463	112,647	5,900	53,181	59,081
1	561000	Load Dispatching	0	252,172	252,172	0	164,315	164,315	0	87,857	87,857
1	562000	Station Expense	0	34,232	34,232	0	22,306	22,306	0	11,926	11,926
1	563000	Overhead Line Expense	0	19,909	19,909	0	12,973	12,973	0	6,936	6,936
1	565000	Transmission of Electricity by Others	0	1,515,623	1,515,623	0	987,580	987,580	0	528,043	528,043
1	566000	Miscellaneous Transmission Expense	0	57,581	57,581	0	37,520	37,520	0	20,061	20,061
1	567000	Rent	0	-45,397	-45,397	0	-29,581	-29,581	0	-15,816	-15,816
MAINTENANCE											
1	568000	Supervision & Engineering	-100	50,880	50,780	0	33,153	33,153	-100	17,727	17,627
1	569000	Structures	0	11,474	11,474	0	7,476	7,476	0	3,998	3,998
1	570000	Station Equipment	0	80,070	80,070	0	52,174	52,174	0	27,896	27,896
1	571000	Overhead Lines	-1,215	162,947	161,732	515	106,176	106,691	-1,730	56,771	55,041
1	572000	Underground Lines	0	397	397	0	259	259	0	138	138
1	573000	Service Miscellaneous	-100	596	496	0	388	388	-100	208	108
TOTAL TRANSMISSION OPERATING EXP			17,669	2,293,128	2,310,797	13,699	1,494,202	1,507,901	3,970	798,926	802,896
E-OTX											
1	403X40	Deprec-Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,337,287	2,337,287	0	1,522,976	1,522,976	0	814,311	814,311
1	403X40	Depreciation Expense--Transmission Plant	0	835,120	835,120	0	544,164	544,164	0	290,956	290,956
1	404X20	Amortization of Hydro Licensing Costs	1,937	76,117	78,054	1,937	49,598	51,535	0	26,519	26,519
1	404X30	Amortization of Limited-Term Plant	232	7,967	8,199	232	5,191	5,423	0	2,776	2,776
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Reg Debit Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0	483
99	407422	Reg Credit Spokane River Relicence	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	922	16,667	17,589	922	10,860	11,782	0	5,807	5,807
1	407325	Lake CDA IPA Interest Expense	0	64,410	64,410	0	41,970	41,970	0	22,440	22,440
99	407325	Lake CDA IPA Interest Expense	-4,958	0	-4,958	-4,958	0	-4,958	0	0	0
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
99	407382	Reg Debit Amt CDA Settlement	0	74,320	74,320	0	48,427	48,427	0	25,893	25,893
99	407382	Reg Debit Amt CDA Settlement	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407482	Reg Credit Amt Lake CDA Settlement	-1,297,973	0	-1,297,973	0	0	0	-1,297,973	0	-1,297,973
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	407395	Optional Renewable Power Revenue Offset	20,242	0	20,242	15,348	0	15,348	4,894	0	4,894
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407420	Amortization of CS2 Levelized Return	12,245	0	12,245	0	0	0	12,245	0	12,245
99	407450/499	Amortization of BPA Residential Exchange Credit	-667,338	0	-667,338	-445,086	0	-445,086	-222,252	0	-222,252
Taxes Other Than FIT--Prod & Trans			0	1,073,749	1,073,749	0	699,654	699,654	0	374,095	374,095
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-1,578,790	4,485,637	2,906,847	-91,158	2,922,840	2,831,682	-1,487,632	1,562,797	75,165
TOTAL PRODUCTION & TRANS EXPENSE			2,845,367	62,630,002	65,475,369	452,829	40,809,708	41,262,537	2,392,538	21,820,294	24,212,832

ELECTRIC OPERATING STATEMENT
 For Month Ended December 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	22,223	130,696	152,919	6,969	87,412	94,381	15,254	43,284	58,538
3	582000	Station Expense	69,243	1,152	70,395	46,279	770	47,049	22,964	382	23,346
3	583000	Overhead Line Expense	120,734	43,830	164,564	75,155	29,314	104,469	45,579	14,516	60,095
3	584000	Underground Line Expense	-32,358	0	-32,358	-25,760	0	-25,760	-6,598	0	-6,598
3	585000	Street Light & Signal System Operation Expense	19,320	0	19,320	5,631	0	5,631	13,689	0	13,689
3	586000	Meter Expense	129,311	0	129,311	114,434	0	114,434	14,877	0	14,877
3	587000	Customer Installations Expense	56,092	6,628	62,720	26,052	4,433	30,485	30,040	2,195	32,235
3	588000	Miscellaneous Distribution Expense	347,395	300,179	647,574	266,586	200,766	467,352	80,809	99,413	180,222
3	589000	Rent	397	72,479	72,876	397	48,475	48,872	0	24,004	24,004
MAINTENANCE:											
3	590000	Supervision & Engineering	18,182	66,032	84,214	12,901	44,164	57,065	5,281	21,868	27,149
3	591000	Structures	-7,312	0	-7,312	-7,685	0	-7,685	373	0	373
3	592000	Station Equipment	68,850	18,117	86,967	43,413	12,117	55,530	25,437	6,000	31,437
3	593000	Overhead Lines	1,166,477	0	1,166,477	759,447	0	759,447	407,030	0	407,030
3	594000	Underground Lines	62,930	0	62,930	46,338	0	46,338	16,592	0	16,592
3	595000	Line Transformers	201,204	32,794	233,998	119,421	21,933	141,354	81,783	10,861	92,644
3	596000	Street Light & Signal System Maintenance Exp	72,644	0	72,644	50,009	0	50,009	22,635	0	22,635
3	597000	Meters	16,797	0	16,797	14,386	0	14,386	2,411	0	2,411
3	598000	Miscellaneous Distribution Expense	22,123	7,028	29,151	20,587	4,700	25,287	1,536	2,328	3,864
TOTAL DISTRIBUTION OPERATING EXP											
			2,354,252	678,935	3,033,187	1,574,560	454,084	2,028,644	779,692	224,851	1,004,543
99	403X50	Depreciation Expense--Distribution Plant	2,431,199	429	2,431,628	1,556,476	287	1,556,763	874,723	142	874,865
E-OTX		Taxes Other Than FIT--Distribution	3,808,747	0	3,808,747	3,332,005	0	3,332,005	476,742	0	476,742
TOTAL DISTRIBUTION EXPENSES			8,594,198	679,364	9,273,562	6,463,041	454,371	6,917,412	2,131,157	224,993	2,356,150
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	36,996	36,996	0	24,303	24,303	0	12,693	12,693
2	902000	Meter Reading Expenses	239,079	8,617	247,696	203,271	5,661	208,932	35,808	2,956	38,764
E-903	903XXX	Customer Records & Collection Expenses	127,911	554,941	682,852	86,301	363,432	449,733	41,610	191,509	233,119
2	904000	Uncollectible Accounts	0	1,032	1,032	0	678	678	0	354	354
2	905000	Misc Customer Accounts	0	6,467	6,467	0	4,248	4,248	0	2,219	2,219
TOTAL CUSTOMER ACCOUNTS EXPENSES			366,990	608,053	975,043	289,572	398,322	687,894	77,418	209,731	287,149
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,908,826	9,195	2,918,021	2,139,553	6,040	2,145,593	769,273	3,155	772,428
2	909000	Advertising	105	252,666	252,771	105	165,979	166,084	0	86,687	86,687
2	910000	Misc Customer Service & Info Exp	0	9,812	9,812	0	6,446	6,446	0	3,366	3,366
TOTAL CUSTOMER SERVICE & INFO EXP			2,908,931	271,673	3,180,604	2,139,658	178,465	2,318,123	769,273	93,208	862,481

RESULTS OF OPERATIONS

ELECTRIC OPERATING STATEMENT
 For Month Ended December 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	-160	-160	0	-105	-105	0	-55	-55
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	14,380	2,633	17,013	14,364	1,730	16,094	16	903	919
		TOTAL SALES EXPENSES	14,380	2,473	16,853	14,364	1,625	15,989	16	848	864
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	4,132	4,882,420	4,886,552	4,022	3,241,439	3,245,461	110	1,640,981	1,641,091
4	921000	Office Supplies & Expenses	6,410	485,042	491,452	6,410	322,019	328,429	0	163,023	163,023
4	922000	Admin Exp Transferred--Credit	0	-3,871	-3,871	0	-2,570	-2,570	0	-1,301	-1,301
4	923000	Outside Services Employed	0	1,943,440	1,943,440	0	1,290,250	1,290,250	0	653,190	653,190
4	924000	Property Insurance Premium	0	101,674	101,674	0	67,501	67,501	0	34,173	34,173
4	925XXX	Injuries and Damages	0	1,275,050	1,275,050	0	846,506	846,506	0	428,544	428,544
4	926XXX	Employee Pensions and Benefits	28,280	138,631	166,911	20,881	92,037	112,918	7,399	46,594	53,993
4	927000	Franchise Requirements	854	0	854	0	0	0	854	0	854
4	928000	Regulatory Commission Expenses	144,679	333,292	477,971	86,645	217,173	303,818	58,034	116,119	174,153
4	930000	Miscellaneous General Expenses	46,359	162,784	209,143	33,495	108,072	141,567	12,864	54,712	67,576
4	931000	Rents	10,884	89,192	100,076	8,690	59,215	67,905	2,194	29,977	32,171
4	935000	Maintenance of General Plant	79,997	706,420	786,417	24,978	468,992	493,970	55,019	237,428	292,447
		TOTAL ADMIN & GEN OPERATING EXP	321,595	10,114,074	10,435,669	185,121	6,710,634	6,895,755	136,474	3,403,440	3,539,914
E-ADP		Depreciation Expense--General Plant	228,081	583,871	811,952	123,288	387,632	510,920	104,793	196,239	301,032
E-CAM		Amortization--Intangible Plant--Software	2,856	412,302	415,158	2,856	273,727	276,583	0	138,575	138,575
4		Amortization of Leasehold Imp (404X50)	0	620	620	0	412	412	0	208	208
		TOTAL ADMIN & GENERAL EXPENSES	552,532	11,110,867	11,663,399	311,265	7,372,405	7,683,670	241,267	3,738,462	3,979,729
		TOTAL EXPENSES BEFORE FIT	15,282,398	75,302,432	90,584,830	9,670,729	49,214,896	58,885,625	5,611,669	26,087,536	31,699,205
		NET OPERATING INCOME BEFORE FIT			16,478,202			9,291,491			7,186,711
E-FIT		FEDERAL INCOME TAX--Normal Accrual									
E-FIT		DEFERRED FEDERAL INCOME TAX									
E-FIT		AMORTIZED ITC - NOXON									
		ELECTRIC NET OPERATING INCOME			12,032,104			6,773,307			5,258,797

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.691%	34.309%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.882%	33.118%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS		Report ID:
EXPENSES--ACCOUNT 555		E-555-1A
For Month Ended December 31, 2010		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	SYSTEM ***** WASHINGTON ***** IDAHO *****			*****					
			Direct	Allocated	Total	Direct	Allocated	Total			
1	555000/100	Purchased Power	0	17,657,807	17,657,807	0	11,505,827	11,505,827	0	6,151,980	6,151,980
1	555312	Purchased Power -Lancaster	0	-13,839	-13,839	0	-9,017	-9,017	0	-4,822	-4,822
1	555313	Energy Deviationsr -Lancaster	0	63,371	63,371	0	41,293	41,293	0	22,078	22,078
99	555380	Clearwater Purchases - Idaho	1,701,778	0	1,701,778	0	0	0	1,701,778	0	1,701,778
1	555550	Non-Monetary Exchange Power	0	-65,378	-65,378	0	-42,600	-42,600	0	-22,778	-22,778
1	555700	Bookout Purchases	0	10,186,815	10,186,815	0	6,637,729	6,637,729	0	3,549,086	3,549,086
1	555710	Intercompany Purchased Power	0	61,982	61,982	0	40,387	40,387	0	21,595	21,595
TOTAL ACCOUNT 555			1,701,778	27,890,758	29,592,536	0	18,173,619	18,173,619	1,701,778	9,717,139	11,418,917

ALLOCATION RATIOS:

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

ALLOCATION OF OTHER POWER SUPPLY EXP
 EXPENSE--ACCOUNT 557
 For Month Ended December 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	595,691	595,691	0	388,152	388,152	0	207,539	207,539
1	557010	Other Power Supply Expense - Financial	0	80,453	80,453	0	52,423	52,423	0	28,030	28,030
1	557150	Fuel - Economic Dispatch	0	-30,094,594	-30,094,594	0	-19,609,637	-19,609,637	0	-10,484,957	-10,484,957
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,392	19,392	0	10,368	10,368
99	557161	Unbilled Add-Ons	42,594	0	42,594	0	0	0	42,594	0	42,594
1	557170	Broker Fees - Power	0	69,113	69,113	0	45,034	45,034	0	24,079	24,079
99	557200	Nez Perce	68,227	0	68,227	41,460	0	41,460	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	46,071	0	46,071	0	0	0	46,071	0	46,071
99	557390	Idaho PCA Amortization	1,772,097	0	1,772,097	0	0	0	1,772,097	0	1,772,097
1	557395	Optional Renewable Power Expense Offset	0	-8,820	-8,820	0	-5,747	-5,747	0	-3,073	-3,073
1	557610	Other Expenses - Exposure	0	-23,000	-23,000	0	-14,987	-14,987	0	-8,013	-8,013
1	557700	Turbine Gas Bookout Expense	0	422,617	422,617	0	275,377	275,377	0	147,240	147,240
1	557730	Other Power Exp - Intracompany Thermal Gas	0	41,181,696	41,181,696	0	26,833,993	26,833,993	0	14,347,703	14,347,703
TOTAL ACCOUNT 557			1,928,989	12,252,916	14,181,905	41,460	7,984,000	8,025,460	1,887,529	4,268,916	6,156,445

ALLOCATION RATIOS:

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

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903
 For Month Ended December 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	127,911	497,301	625,212	86,301	326,682	412,983	41,610	170,619	212,229
12	903920	A/R Sold - Program Fees	0	53,243	53,243	0	33,947	33,947	0	19,296	19,296
12	903930	A/R Sold - Maturity Yield Fee	0	4,397	4,397	0	2,803	2,803	0	1,594	1,594
TOTAL ACCOUNT 903			127,911	554,941	682,852	86,301	363,432	449,733	41,610	191,509	233,119

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.691%	34.309%
E-ALL	12	Net Electric Plant	100.000%	63.759%	36.241%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			37,836	9,195	47,031	26,789	6,040	32,829	11,047	3,155	14,202
2	908000	Customer Assistance Expense									
99	908600	DSM Tariff Rider Expense Offset	2,648,500	0	2,648,500	1,916,474	0	1,916,474	732,026	0	732,026
99	908610	Limited Income Tax Refund Program	165,516	0	165,516	165,516	0	165,516	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	51,911	0	51,911	30,774	0	30,774	21,137	0	21,137
99	908990	DSM Amortization	5,063	0	5,063	0	0	0	5,063	0	5,063
TOTAL ACCOUNT 908			2,908,826	9,195	2,918,021	2,139,553	6,040	2,145,593	769,273	3,155	772,428

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

ALLOCATION RATIOS:

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

65.691%
 34.309%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended December 31, 2010 Average of Monthly Averages Basis		Report ID: E-FIT-1A
Ref/Basis	Description	

	System	Washington	Idaho
E-OPS	107,063,032	68,177,116	38,885,916
E-OPS	80,209,878	50,377,260	29,832,618
E-OPS	5,492,456	4,476,706	1,015,750
E-OTX	4,882,496	4,031,659	850,837
	16,478,202	9,291,491	7,186,711
E-INT	4,527,854	2,860,730	1,667,123
E-SCM	-8,507,387	-6,760,939	-1,746,448
E-SCM	15,457,775	8,877,876	6,579,899
	-12,014,814	-9,208,054	-2,806,759
	35.00%	35.00%	35.00%
	-4,205,185	-3,222,819	-982,366
	(11,196)	(7,295)	(3,901)
	(2,406,862)	(1,568,311)	(838,551)
	-6,623,243	-4,798,425	-1,824,818
E-DTE	11,100,951	7,337,206	3,763,745
	(31,610)	(20,597)	(11,013)
	4,446,098	2,518,184	1,927,914

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%
		EFFECTIVE TAX RATE	0.3720	0.3916	0.3493

* Deferred taxes are in Deferred FIT balance

ELECTRIC SCHEDULE M ITEMS
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-SCM-1A

Ref/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
Schedule M Additions:								
12	997001 Contributions In Aid of Construction	0	306,123	0	195,181	0	110,942	110,942
2	997002 Injuries and Damages	0	1,017,475	0	668,390	0	349,085	349,085
12	997003 Salvage	0	-331,884	0	-211,606	0	-120,278	-120,278
99	997004 Boulder Park Write Off	-8,607	0	0	0	-8,607	0	-8,607
4	997005 FAS106 Current Retiree Medical Accrual	0	-73,615	0	-48,873	0	-24,742	-24,742
99	997007 Idaho PCA	1,818,168	0	0	0	1,818,168	0	1,818,168
99	997008 Idaho DSM Book Amortization	5,063	0	0	0	5,063	0	5,063
1	997009 Rathdrum Turbine Lease	0	-2,819	0	-1,837	0	-982	-982
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	29,202	0	19,387	0	9,815	9,815
12	997016 Redemption Expense Amortization	0	-8,048,149	0	-5,131,419	0	-2,916,730	-2,916,730
99	997017 Amort - Invest in Exch Pwr (405.92..93..95..98)	204,169	0	0	204,169	0	0	0
99	997018 DSM Tariff Rider	638,934	0	382,608	382,608	0	256,326	256,326
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	9,659	0	1,890	1,890	0	7,769	7,769
4	997020 FAS87 Current Pension Accrual	0	-11,247,627	0	-7,467,300	0	-3,780,327	-3,780,327
99	997021 Wartsilla Generators Amortization	28,149	0	12,761	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	-11,216	0	-11,216	0	0	0	0
99	997028 RTO Funding Amortization	19,084	0	13,184	13,184	5,900	0	5,900
99	997029 FAS106 Post Retirement Benefits	28,280	0	20,881	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	52,916	0	33,739	0	19,177	19,177
99	997033 BPA Residential Exchange	-195,848	0	-125,991	-125,991	-69,857	0	-69,857
99	997034 Montana Hydro Settlement	86,443	0	56,386	56,386	30,057	0	30,057
4	997052 Noxon Spill	0	-11,051	0	-7,337	0	-3,714	-3,714
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	-5,426	0	-4,068	-4,068	-1,358	0	-1,358
1	997080 Book Transportation Depreciation	0	316,956	0	206,529	0	110,427	110,427
1	997081 Deferred Compensation	0	-85,279	0	-55,568	0	-29,711	-29,711
1	997082 Meal Disallowances	0	38,154	0	24,861	0	13,293	13,293
1	997083 Paid Time Off	0	141,175	0	91,990	0	49,185	49,185
1	997084 Customer Uncollectibles	0	-152,088	0	-99,101	0	-52,987	-52,987
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,672,559	4,253,713	1,687,434	2,783,987	985,125	1,469,726	2,454,851
TOTAL SCHEDULE M ADDITIONS		5,289,411	-13,796,798	2,238,038	-8,998,977	3,051,373	-4,797,821	-1,746,448

ELECTRIC SCHEDULE M ITEMS		Report ID:
For Month Ended December 31, 2010		E-SCM-1A
Average of Monthly Averages Basis		
Ref/Basis	Description	

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****			*****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total
	Schedule M Deductions:						
1	997041 Rathdrum Turbine Lease, Tax	0	83,889	83,889	0	54,662	54,662
99	997043 Washington Deferred Power Costs	0	0	0	0	0	0
1	997044 Non-Monetary Power Costs	0	65,378	65,378	0	42,600	42,600
1	997045 Section 199 Manufacturing Deduction	0	161,801	161,801	0	105,430	105,430
4	997046 Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834
99	997047 Clark Fork Preventive Maint. Exp (PME's)	-21,819	0	-21,819	0	0	0
11	997049 Tax Depreciation	0	10,792,637	10,792,637	0	6,965,460	6,965,460
99	997050 CS2 Levelized Return	-12,245	0	-12,245	0	0	0
99	997051 Wind Generation AFUDC - ID	9,190	0	9,190	0	0	0
99	997054 Spokane River Relicensing	-6,561	0	-6,561	-6,078	0	-6,078
99	997058 Colstrip Settlement	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	-199,389	0	-199,389	-192,640	0	-192,640
1	997061 CDA Lake Fund Settlement - AN	0	-16,667	-16,667	0	-10,860	-10,860
99	997061 CDA Lake Fund Settlement	365,745	0	365,745	-922	0	-922
4	997062 Gain on Sale of Office Bldg	0	16,341	16,341	0	10,849	10,849
1	997063 CDA Lake Settlement - AN	0	3,928,288	3,928,288	0	2,559,672	2,559,672
99	997063 CDA Lake Settlement	-15,258	0	-15,258	-12,677	0	-12,677
1	997067 CDA IPA Fund	0	0	0	0	0	0
1	997068 Noxon	0	-640,763	-640,763	0	-417,521	-417,521
1	997069 Lancaster Deferral	-113,333	0	-113,333	-113,333	0	-113,333
1	997072 CDA Fund Settlement Prepayment	0	-166,667	-166,667	0	-108,600	-108,600
99	997073 DSIT Amortization - ID	1,252,141	0	1,252,141	0	0	0
	TOTAL SCHEDULE M DEDUCTIONS	1,233,538	14,224,237	15,457,775	-323,816	9,201,692	8,877,876

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	2	Number of Customers	100.000%	65.691%	34.309%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.882%	33.118%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.575%	38.425%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	64.539%	35.461%
E-ALL	12	Net Electric Plant	100.000%	63.759%	36.241%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	11,929,026	7,748,380	4,180,646
99	410100	Deferred Federal Income Tax Expense - Washington	-62,573	-62,573	0
99	410100	Deferred Federal Income Tax Expense - Idaho	-252,247	0	-252,247
		Sub-Total	11,614,206	7,685,807	3,928,399
14	411100	Deferred Federal Income Tax Expense - Allocated	-322,708	-209,612	-113,096
99	411100	Deferred Federal Income Tax Expense - Washington	-138,989	-138,989	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-51,558	0	-51,558
		Sub-Total	-513,255	-348,601	-164,654
		Total Deferred Federal Income Tax Expense	11,100,951	7,337,206	3,763,745

E-ALL	14	Net Allocated Schedule M	100.000%	64.954%	35.046%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: E-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio		5.930%	50.00%
3	Cost of Debt		3.173%	6.600%
	Total Weighted Cost			3.300%
E-APL	Net Rate Base	1,688,129,085	1,081,902,457	606,226,628
	Interest Deduction for FIT Calculation	54,334,244	34,328,765	20,005,479

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

TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis
 Report ID:
 E-OTX-1A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****		***** WASHINGTON ***** IDAHO *****		***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION							
1	408130 State Excise Tax	0	18,865	18,865	0	12,292	12,292
1	408140 State Kwh Generation Tax	0	111,333	111,333	0	72,545	72,545
1	408150 R&P Property Tax--Production	0	765,105	765,105	0	498,542	498,542
1	408180 R&P Property Tax--Transmission	0	312,726	312,726	0	203,772	203,772
1	409100 State Income Tax--Montana & Oregon	0	-134,280	-134,280	0	-87,497	-87,497
	TOTAL PRODUCTION & TRANSMISSION	0	1,073,749	1,073,749	0	699,654	699,654
DISTRIBUTION							
99	408110 State Excise Tax	1,618,025	0	1,618,025	1,618,025	0	1,618,025
99	408120 Municipal Occupation & License Tax	1,769,007	0	1,769,007	1,457,813	0	1,457,813
99	408160 Miscellaneous State or Local Tax--WA & ID	5,345	0	5,345	0	0	0
99	408170 R&P Property Tax--Distribution	547,010	0	547,010	256,167	0	256,167
99	409100 State Income Tax--Idaho	-130,640	0	-130,640	0	0	0
	TOTAL DISTRIBUTION	3,808,747	0	3,808,747	3,332,005	0	3,332,005
	TOTAL TAXES OTHER THAN FIT	3,808,747	1,073,749	4,882,496	3,332,005	699,654	4,031,659

ALLOCATION RATIOS:

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

ELECTRIC UTILITY PLANT
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis
 Ref/Basis Account Description
 Report ID:
 E-PLT-1A

		***** SYSTEM *****				***** WASHINGTON *****				***** IDAHO *****			
Ref/Basis	Account	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE													
INTANGIBLE PLANT:													
1	302000	581,165	44,049,218	44,630,383	581,165	28,702,470	29,283,635	0	15,346,748	15,346,748	0	3,748,203	3,748,203
1	182324/25	0	10,758,333	10,758,333	0	7,010,130	7,010,130	0	13,297,021	13,297,021	0	777,985	777,985
1	182381	0	38,165,962	38,165,962	0	24,868,941	24,868,941	0	0	0	0	51,490	51,490
1	303000	153,179	2,233,022	2,386,201	153,179	1,455,037	1,608,216	0	7,497,007	7,497,007	0	1,420,406	1,420,406
4	C-IPL	0	153,199	153,199	0	101,709	101,709	0	0	0	0	0	0
4	C-IPL	184,932	22,305,883	22,490,815	184,932	14,808,876	14,993,808	0	0	0	0	0	0
4	C-IPL	0	4,226,142	4,226,142	0	2,805,736	2,805,736	0	0	0	0	0	0
TOTAL INTANGIBLE PLANT		919,276	121,891,759	122,811,035	919,276	79,752,899	80,672,175	0	42,138,860	42,138,860	0	3,748,203	3,748,203
STEAM PRODUCTION PLANT:													
1	310XXX	0	2,230,395	2,230,395	0	1,453,325	1,453,325	0	777,070	777,070	0	43,614,791	43,614,791
1	311XXX	0	125,185,968	125,185,968	0	81,571,177	81,571,177	0	58,629,950	58,629,950	0	16,820,822	16,820,822
1	312000	0	168,283,439	168,283,439	0	109,653,489	109,653,489	0	0	0	0	9,383,652	9,383,652
1	314000	0	48,280,202	48,280,202	0	31,459,380	31,459,380	0	0	0	0	5,454,196	5,454,196
1	315000	0	26,933,560	26,933,560	0	17,549,908	17,549,908	0	0	0	0	0	0
1	316000	0	15,654,982	15,654,982	0	10,200,786	10,200,786	0	0	0	0	0	0
1	317000	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT		0	386,568,546	386,568,546	0	251,888,065	251,888,065	0	134,680,481	134,680,481	0	696,648	696,648
HYDRAULIC PRODUCTION PLANT:													
1	330XXX	0	56,519,848	56,519,848	0	36,828,333	36,828,333	0	19,691,515	19,691,515	0	14,659,001	14,659,001
1	331XXX	0	42,075,204	42,075,204	0	27,416,203	27,416,203	0	42,193,644	42,193,644	0	52,110,465	52,110,465
1	332XXX	0	121,106,900	121,106,900	0	78,913,256	78,913,256	0	0	0	0	11,778,989	11,778,989
1	333000	0	149,570,794	149,570,794	0	97,460,329	97,460,329	0	0	0	0	2,556,056	2,556,056
1	334000	0	33,808,809	33,808,809	0	22,029,820	22,029,820	0	0	0	0	0	0
1	335XXX	0	7,336,556	7,336,556	0	4,780,500	4,780,500	0	0	0	0	0	0
1	336000	0	1,999,563	1,999,563	0	1,302,915	1,302,915	0	0	0	0	0	0
TOTAL HYDRAULIC PRODUCTION PLANT		0	412,417,674	412,417,674	0	268,731,356	268,731,356	0	143,686,318	143,686,318	0	309,865	309,865
OTHER PRODUCTION PLANT:													
1	340200	0	889,393	889,393	0	579,528	579,528	0	5,620,426	5,620,426	0	7,369,469	7,369,469
1	341000	0	16,132,106	16,132,106	0	10,511,680	10,511,680	0	0	0	0	69,447,893	69,447,893
1	342000	0	21,152,323	21,152,323	0	13,782,854	13,782,854	0	0	0	0	5,844,582	5,844,582
1	343000	0	21,876,780	21,876,780	0	14,254,910	14,254,910	0	0	0	0	549,739	549,739
1	344000	0	199,333,793	199,333,793	0	129,885,900	129,885,900	0	0	0	0	0	0
1	345000	0	16,775,494	16,775,494	0	10,930,912	10,930,912	0	0	0	0	0	0
1	346000	0	1,577,896	1,577,896	0	1,028,157	1,028,157	0	0	0	0	0	0
99	347000	0	277,737,785	277,737,785	0	180,973,941	180,973,941	0	96,763,844	96,763,844	0	375,130,643	375,130,643
TOTAL OTHER PRODUCTION PLANT		0	1,076,724,005	1,076,724,005	0	701,593,362	701,593,362	0	375,130,643	375,130,643	0	375,130,643	375,130,643
TOTAL PRODUCTION PLANT		919,276	122,811,035	122,811,035	919,276	79,752,899	80,672,175	0	42,138,860	42,138,860	0	3,748,203	3,748,203

ELECTRIC UTILITY PLANT
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-PLT-1A

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
***** SYSTEM ***** WASHINGTON ***** IDAHO *****											
***** TRANSMISSION PLANT *****											
1	350XXX	Land & Land Rights	0	18,423,252	18,423,252	0	12,004,591	12,004,591	0	6,418,661	6,418,661
1	352XXX	Structures & Improvements	0	16,317,675	16,317,675	0	10,632,597	10,632,597	0	5,685,078	5,685,078
1	353000	Station Equipment	0	191,179,712	191,179,712	0	124,572,700	124,572,700	0	66,607,012	66,607,012
1	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,155,926	11,155,926	0	5,964,894	5,964,894
1	355000	Poles & Fixtures	0	134,766,719	134,766,719	0	87,813,994	87,813,994	0	46,952,725	46,952,725
1	356000	Overhead Conductors & Devices	0	107,965,237	107,965,237	0	70,330,148	70,330,148	0	37,615,089	37,615,089
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,697,736	1,697,736	0	907,752	907,752
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,518,275	1,518,275	0	811,797	811,797
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,219,955	1,219,955	0	652,291	652,291
		TOTAL TRANSMISSION PLANT	0	492,581,221	492,581,221	0	320,965,922	320,965,922	0	171,615,299	171,615,299
***** DISTRIBUTION PLANT *****											
99	360200	Land & Land Rights	4,344,718	0	4,344,718	3,335,439	0	3,335,439	1,009,279	0	1,009,279
99	360400	Land Easements	1,346,908	0	1,346,908	58,252	0	58,252	1,288,656	0	1,288,656
99	361000	Structures & Improvements	14,473,369	0	14,473,369	9,968,937	0	9,968,937	4,504,432	0	4,504,432
99	362000	Station Equipment	96,741,733	0	96,741,733	62,622,597	0	62,622,597	34,119,136	0	34,119,136
99	364000	Poles, Towers, & Fixtures	228,385,345	0	228,385,345	138,543,038	0	138,543,038	89,842,307	0	89,842,307
99	365000	Overhead Conductors & Devices	150,459,537	0	150,459,537	90,924,732	0	90,924,732	59,534,805	0	59,534,805
99	366000	Underground Conduit	77,596,895	0	77,596,895	48,012,462	0	48,012,462	29,584,433	0	29,584,433
99	367000	Underground Conductors & Devices	129,418,418	0	129,418,418	83,294,247	0	83,294,247	46,124,171	0	46,124,171
99	368000	Line Transformers	178,114,861	0	178,114,861	116,931,977	0	116,931,977	61,182,884	0	61,182,884
99	369XXX	Services	120,041,936	0	120,041,936	74,831,505	0	74,831,505	45,210,431	0	45,210,431
99	370000	Meters	46,003,523	0	46,003,523	17,073,817	0	17,073,817	28,929,706	0	28,929,706
99	373XXX	Street Light & Signal Systems	31,486,247	0	31,486,247	18,142,774	0	18,142,774	13,343,473	0	13,343,473
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,078,413,490	0	1,078,413,490	663,739,777	0	663,739,777	414,673,713	0	414,673,713
***** GENERAL PLANT: (From Report C-GPL) *****											
4	389XXX	Land & Land Rights	818,677	3,205,351	4,024,028	371,603	2,128,033	2,499,636	447,074	1,077,318	1,524,392
4	390XXX	Structures & Improvements	7,151,545	39,321,968	46,473,513	2,104,132	26,105,855	28,209,987	5,047,413	13,216,113	18,263,526
4	391XXX	Office Furniture & Equipment	0	28,346,901	28,346,901	0	18,819,508	18,819,508	0	9,527,393	9,527,393
4	392XXX	Transportation Equipment	11,688,042	6,737,102	18,425,144	8,406,240	4,472,762	12,879,002	3,281,802	2,264,340	5,546,142
4	393000	Stores Equipment	297,217	1,271,241	1,568,458	125,446	843,977	969,423	171,771	427,264	599,035
4	394000	Tools, Shop & Garage Equipment	1,685,971	4,968,210	6,654,181	1,269,052	3,298,395	4,567,447	416,919	1,669,815	2,086,734
4	395000	Laboratory Equipment	327,979	1,343,478	1,671,457	210,543	891,935	1,102,478	117,436	451,543	568,979
4	396XXX	Power Operated Equipment	25,976,934	10,725,627	36,702,561	17,057,707	7,120,744	24,178,451	8,919,227	3,604,883	12,524,110
4	397XXX	Communications Equipment	11,443,100	46,112,085	57,555,185	5,969,866	30,613,813	36,583,679	5,473,234	15,498,272	20,971,506
4	398000	Miscellaneous Equipment	3,705	312,747	316,452	603	207,633	208,236	3,102	105,114	108,216
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	59,393,170	142,344,710	201,737,880	35,515,192	94,502,655	130,017,847	23,877,978	47,842,055	71,720,033
***** TOTAL PLANT IN SERVICE *****											
99	107XXX	CONSTRUCTION WORK IN PROGRESS	1,138,725,936	1,833,541,695	2,972,267,631	700,174,245	1,196,814,838	1,896,989,083	438,551,691	636,726,857	1,075,278,548
		GROSS ELECTRIC PLANT	1,138,725,936	1,833,541,695	2,972,267,631	700,174,245	1,196,814,838	1,896,989,083	438,551,691	636,726,857	1,075,278,548

ELECTRIC UTILITY PLANT
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
 E-PLT-1A

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		*****	
Ref/Basis	Account	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
ACCUMULATED DEPRECIATION									
1	108X01	0	262,121,532	0	170,798,390	0	91,323,142	0	91,323,142
1	108X01	0	-199,528	0	-130,012	0	-69,516	0	-69,516
1	108000	0	103,863,957	0	67,677,754	0	36,186,203	0	36,186,203
1	108X03	0	63,055,547	0	41,086,994	0	21,968,553	0	21,968,553
1	108X03	0	-50,231	0	-32,731	0	-17,500	0	-17,500
1	108X04	0	165,870,483	0	108,081,207	0	57,789,276	0	57,789,276
E-ADP	108X05	327,305,982	0	201,247,356	0	126,058,626	0	126,058,626	0
E-ADP	108X05	-89,890	0	-55,270	0	-34,620	0	-34,620	0
E-ADP	108X06	16,584,169	46,832,790	9,457,371	31,092,289	7,126,798	15,740,501	7,126,798	15,740,501
E-ADP	108X07	3,935,881	2,268,610	2,830,737	1,506,130	1,105,144	762,480	1,105,144	762,480
TOTAL ACCUMULATED DEPRECIATION		347,736,142	643,763,160	213,480,194	420,080,021	134,255,948	223,683,139	134,255,948	223,683,139
ACCUMULATED AMORTIZATION									
1	111X20/30/31	43,864	5,260,121	43,864	3,427,495	0	1,832,626	0	1,832,626
4	111X70	110,678	432	110,678	287	0	145	0	145
4	111X06	0	91,105	0	60,485	0	30,620	0	30,620
E-CAM	111X08	92,231	13,313,495	92,231	8,838,829	0	4,474,666	0	4,474,666
TOTAL ACCUMULATED AMORTIZATION		246,773	18,665,153	246,773	12,327,096	0	6,338,057	0	6,338,057
NET ELECTRIC UTILITY PLANT									
		790,743,021	1,171,113,382	486,447,278	764,407,721	1,250,854,999	406,705,661	304,295,743	406,705,661

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	65.160%
E-ALL	4	Jurisdictional 4-Factor Ratio	33.610%
E-ALL	99	Not Allocated	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 December 31, 2010
 Average of Monthly Averages Basis

Report ID:
 E-APL-1A

Ref/Basis	Description (Accounts)	SYSTEM		WASHINGTON		IDAHO			
		Direct	Allocated	Direct	Allocated	Direct	Allocated		
E-PLT	NET ELECTRIC PLANT IN SERVICE	790,743,021	1,171,113,382	486,447,278	764,407,721	304,295,743	406,705,661	1,250,854,999	711,001,404
	ADJUSTMENTS:								
	ACCUMULATED DEFERRED INCOME TAX:								
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0
99	ADFIT - KF Reserve (190420)	709,810	709,810	709,810	0	0	0	709,810	0
4	Deferred Gain on Sale of General Office (190850)	0	71,507	0	47,473	0	24,034	47,473	24,034
12	Deferred F.I.T. - Plant In Service (282900)	0	-261,585,269	0	-166,784,152	0	-94,801,117	-166,784,152	-94,801,117
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-14,440,947	0	-9,587,345	0	-4,853,602	-9,587,345	-4,853,602
99	ADFIT - Boulder Park Idaho Write Off (190040)	593,442	593,442	0	0	593,442	0	593,442	0
99	ADFIT - WNF3 (283120)	-3,834,301	-3,834,301	-3,834,301	0	0	0	-3,834,301	0
99	ADFIT - Lancastr (283312)	-2,360,167	-2,360,167	-2,360,167	0	0	0	-2,360,167	0
99	Spokane River Relicensing (283322)	-274,091	-274,091	-254,225	0	-19,866	0	-254,225	-19,866
99	Spokane River PM&Es (283323)	-254,750	-254,750	-161,431	0	-93,319	0	-161,431	-93,319
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,415,417	0	-2,225,486	0	-1,189,931	-2,225,486	-1,189,931
99	ADFIT - Lake CDA CDR Fund (283324)	-38,566	-38,566	-38,566	0	0	0	-38,566	0
1	ADFIT - Lake CDA IPA Fund Deposit (283325)	0	-350,000	0	-228,060	0	-121,940	-228,060	-121,940
99	ADFIT - CDA IPA Fund Deposit (283325)	-122,955	-122,955	-1,430,779	0	-122,955	0	-1,430,779	-122,955
99	ADFIT - MT Lease Payments (283365)	-2,161,915	-2,161,915	-1,430,779	0	-731,136	0	-1,430,779	-731,136
1	CDA Lake Settlement (283382)	0	-13,358,087	-530,196	-8,704,129	-106,154	-4,653,958	-8,704,129	-4,653,958
99	CDA Lake Settlement (283382)	-636,350	-636,350	-530,196	0	-106,154	0	-530,196	-106,154
12	Electric portion of Bond Redemptions (283850)	0	-3,985,724	0	-2,541,258	0	-1,444,466	-2,541,258	-1,444,466
1	Colstrip PCB (283200)	-8,379,843	-297,570,352	-7,899,855	-190,352,937	-479,988	-107,217,415	-176,435	-107,697,403
	TOTAL ACCUM DEFERRED INCOME TAX								
	OTHER ADJUSTMENTS:								
99	Kettle Falls Disallowed Plant (101030)	-7,311,234	0	-5,247,725	0	-2,063,509	0	-5,247,725	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,795,480	0	4,159,774	0	1,635,706	0	4,159,774	1,635,706
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	-2,600,000	0	-2,600,000	-2,600,000
99	Boulder Park Disallowed Accumulated Depr (108050)	904,451	0	904,451	0	904,451	0	904,451	904,451
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	65,177	0	65,177	65,177
99	DSM Programs (186710)	2,531	0	2,531	0	2,531	0	2,531	2,531
99	Invest in Exchange Power (124900, 124930)	21,335,292	0	21,335,292	0	21,335,292	0	21,335,292	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	1,110,999	0	2,355,642	0	1,110,999	2,355,642
99	Colstrip Disallowed AFUDC (111100)	-2,372,997	0	-760,504	0	-1,612,493	0	-760,504	-1,612,493
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	-1,405,866	0	1,405,866	0	-1,405,866	1,405,866
99	Lancaster Generation (182312)	3,343,333	0	3,343,333	0	3,343,333	0	3,343,333	0
99	Spokane River Relicensing (182322)	783,115	0	726,356	0	56,759	0	726,356	56,759
99	Spokane River PM&Es (182323)	725,565	0	461,230	0	264,335	0	461,230	264,335
99	CDA CDR Fund (182324)	110,190	0	110,190	0	0	0	110,190	0
99	CDA Lake Settlement (182382)	1,514,844	0	1,514,844	0	0	0	1,514,844	0
99	CDA Lake Settlement (186382)	303,296	0	303,296	0	303,296	0	303,296	303,296
99	Montana Riverbed Settlement (186360)	6,176,899	0	6,176,899	0	2,088,962	0	6,176,899	2,088,962
99	Nez Perce Settlement - Idaho (186800)	184,557	0	184,557	0	184,557	0	184,557	184,557
4	Gain on Sale of General Office Bldg (253850)	0	-204,263	0	-135,610	0	-68,653	-135,610	-68,653
	TOTAL OTHER ADJUSTMENTS	32,427,140	-204,263	29,435,860	-135,610	2,991,280	-68,653	29,300,250	2,922,627
	NET RATE BASE:	814,790,318	873,338,767	507,983,283	573,919,174	306,807,035	299,419,593	1,081,902,457	606,226,628

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.160%	34.840%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
E-ALL	12	Net Electric Plant	100.000%	64.437%	35.563%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	0	0	0	0
	TOTAL	0	0	0	0
7	404X31 Mainframe Software	498,169	359,643	96,829	41,697
8	Utility 7	19,118	0	13,360	5,758
9	Utility 8	809	639	170	0
	TOTAL	518,096	360,282	110,359	47,455
7	404X32 PC Software	48,861	35,274	9,497	4,090
8	Utility 7	4,318	0	3,018	1,300
9	Utility 8	0	0	0	0
	TOTAL	53,179	35,274	12,515	5,390
7	404X50 Leasehold Improvements	859	620	167	72
	TOTAL	859	620	167	72
	TOTAL	572,134	396,176	123,041	52,917

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 December 31, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	403X60 Utility 7	693,730	500,824	134,840	58,065
8	Utility 8	12,103	0	8,458	3,645
9	Utility 9	20,874	16,479	4,395	0
9	Utility 9 - Washington	6,688	5,280	1,408	0
9	Utility 9 - Idaho	34,401	27,158	7,243	0
	Total	767,796	549,741	156,344	61,710
7	403X70 Utility 7	700	505	136	59
9	Utility 9	1,178	930	248	0
	Total	1,878	1,435	384	59

ALLOCATION RATIOS:

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

COMMON GENERAL PLANT For Month Ended December 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
***** OREGON GAS *****														
99	389XXX	Land & Land Rights	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 0	477,164	0	0	0	477,164	477,164	0	0	0	0	0	0
99		Utility 1	472,075	0	0	0	472,075	0	0	0	0	472,075	0	472,075
7		Utility 2	4,082,542	0	0	2,947,310	2,947,310	0	0	793,524	793,524	0	341,709	341,709
9		Utility 7	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0
9		Utility 9 - Wa	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0
9		Utility 9 - Idaho	298,014	0	0	235,267	235,267	0	0	62,747	62,747	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	6,362,412	371,603	447,074	3,205,351	4,024,028	576,272	92,058	856,271	1,524,601	472,075	341,709	813,784
***** GAS NORTH *****														
99	390XXX	Structures & Improvements	3,582,040	509,651	1,446,114	1,626,275	3,582,040	0	0	0	0	0	0	0
99		Utility 0	939,860	0	0	0	939,860	939,860	0	0	0	0	0	0
99		Utility 1	3,496,797	0	0	0	3,496,797	0	0	0	0	3,496,797	0	3,496,797
99		Utility 2	46,735,525	0	0	0	46,735,525	0	0	9,083,984	9,083,984	0	3,911,763	3,911,763
7		Utility 7	2,019,736	1,594,481	0	0	1,594,481	425,255	0	0	425,255	0	0	0
9		Utility 9 - Wa	4,561,782	0	3,601,299	0	3,601,299	0	960,483	0	960,483	0	0	0
9		Utility 9 - Idaho	5,010,976	0	0	3,955,915	3,955,915	0	0	1,055,061	1,055,061	0	0	0
9		Utility 9 - Allocated	5,010,976	0	0	3,955,915	3,955,915	0	0	1,055,061	1,055,061	0	0	0
		TOTAL ACCOUNT	66,346,716	2,104,132	5,047,413	39,321,968	46,473,513	1,365,115	960,483	10,139,045	12,464,643	3,496,797	3,911,763	7,408,560
***** OREGON GAS *****														
99	391XXX	Office Furniture & Equipment, Computer Hardware	1,981,029	0	0	1,981,029	1,981,029	0	0	0	0	0	0	0
99		Utility 0	1,981,029	0	0	0	1,981,029	0	0	0	0	0	0	0
7		Utility 7	36,521,369	0	0	26,365,872	26,365,872	0	0	7,098,658	7,098,658	0	3,056,839	3,056,839
8		Utility 8	396,814	0	0	0	396,814	0	0	277,302	277,302	0	119,512	119,512
		TOTAL ACCOUNT	38,899,212	0	0	28,346,901	28,346,901	0	0	7,375,960	7,375,960	0	3,176,351	3,176,351
***** OREGON GAS *****														
99	392XXX	Transportation Equipment	15,586,903	7,375,045	2,691,327	5,520,531	15,586,903	0	0	0	0	0	0	0
99		Utility 0	5,787,903	0	0	0	5,787,903	3,683,383	1,155,237	949,283	5,787,903	0	0	0
99		Utility 1	2,117,109	0	0	0	2,117,109	0	0	0	0	2,117,109	0	2,117,109
99		Utility 2	496,107	0	0	0	496,107	0	0	96,428	96,428	0	41,524	41,524
7		Utility 7	1,306,219	1,031,195	0	0	1,031,195	275,024	0	0	275,024	0	0	0
9		Utility 9 - Wa	747,958	0	590,475	0	590,475	0	157,483	0	157,483	0	0	0
9		Utility 9 - Idaho	1,087,360	0	0	858,416	858,416	0	0	228,944	228,944	0	0	0
9		Utility 9 - Allocated	1,087,360	0	0	858,416	858,416	0	0	228,944	228,944	0	0	0
		TOTAL ACCOUNT	27,129,559	8,406,240	3,281,802	6,737,102	18,425,144	3,958,407	1,312,720	1,274,655	6,545,782	2,117,109	41,524	2,158,633

COMMON GENERAL PLANT
For Month Ended December 31, 2010
Average of Monthly Averages Basis

Report ID:
C-GPL-1A

Ref/Basis - Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****			
			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated
393000	Stores Equipment											
99	Utility 0	418,645	10,739	14,745	393,161	418,645	0	0	0	0	0	0
99	Utility 1	84,271	0	0	0	0	84,271	0	0	0	0	0
99	Utility 2	57,227	0	0	0	0	0	0	0	57,227	0	57,227
9	Utility 9 - Wa	145,300	114,707	0	0	114,707	0	0	0	0	0	0
9	Utility 9 - Idaho	198,906	0	157,026	0	157,026	0	41,880	0	41,880	0	0
9	Utility 9 - Allocated	1,112,268	0	0	878,080	878,080	0	0	234,188	0	234,188	0
	TOTAL ACCOUNT	2,016,617	125,446	171,771	1,271,241	1,568,458	114,864	41,880	234,188	390,932	57,227	57,227
394000	Tools, Shop. & Garage Equipment											
99	Utility 0	3,325,832	1,236,762	409,516	1,679,554	3,325,832	0	0	0	0	0	0
99	Utility 1	1,908,536	0	0	0	0	1,025,175	451,878	431,483	1,908,536	0	0
99	Utility 2	914,985	0	0	0	0	0	0	0	0	914,985	0
7	Utility 7	4,238,842	0	0	3,060,147	3,060,147	0	0	823,904	823,904	0	354,791
8	Utility 8	1,091,914	0	0	0	0	0	0	763,051	763,051	0	328,863
9	Utility 9 - Wa	40,902	32,290	0	0	32,290	0	8,612	0	8,612	0	0
9	Utility 9 - Idaho	9,377	0	7,403	0	7,403	0	1,974	0	1,974	0	0
9	Utility 9 - Allocated	289,453	0	0	228,509	228,509	0	0	60,944	60,944	0	0
	TOTAL ACCOUNT	11,819,841	1,269,052	416,919	4,968,210	6,654,181	1,033,787	453,852	2,079,382	3,567,021	914,985	683,654
395000	Laboratory Equipment											
99	Utility 0	1,224,106	198,764	113,676	911,666	1,224,106	0	0	0	0	0	0
99	Utility 1	258,608	0	0	0	0	84,158	27,447	147,003	258,608	0	0
99	Utility 2	243,332	0	0	0	0	0	0	0	0	243,332	0
7	Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769
8	Utility 8	42,903	0	0	0	0	0	0	29,981	29,981	0	12,922
9	Utility 9 - Wa	14,920	11,779	0	0	11,779	3,141	0	0	3,141	0	0
9	Utility 9 - Idaho	4,763	0	3,760	0	3,760	0	1,003	0	1,003	0	0
9	Utility 9 - Allocated	221,734	0	0	175,048	175,048	0	0	46,686	46,686	0	0
	TOTAL ACCOUNT	2,366,029	210,543	117,436	1,343,478	1,671,457	87,299	28,450	292,800	408,549	243,332	42,691
396XXX	Power Operated Equipment											
99	Utility 0	34,857,242	16,535,989	8,510,139	9,811,114	34,857,242	0	0	0	0	0	0
99	Utility 1	4,432,895	0	0	0	0	3,056,205	889,687	487,003	4,432,895	0	0
99	Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0
7	Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373
9	Utility 9 - Wa	660,862	521,718	0	0	521,718	139,144	0	0	139,144	0	0
9	Utility 9 - Idaho	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0
9	Utility 9 - Allocated	651,768	0	0	514,538	514,538	0	0	137,230	137,230	0	0
	TOTAL ACCOUNT	41,718,831	17,057,707	8,919,227	10,725,627	36,702,561	3,195,349	998,793	731,921	4,926,063	43,834	46,373
												90,207

COMMON GENERAL PLANT For Month Ended December 31, 2010 Average of Monthly Averages Basis		Report ID: C-GPL-1A		***** ELECTRIC ***** GAS NORTH ***** GAS NORTH ***** OREGON GAS *****										
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
99	397XXX	Communication Equipment	41,221,851	5,603,358	2,287,332	33,331,161	41,221,851	0	0	0	0	0	0	0
99		Utility 0	800,707	0	0	0	800,707	469,315	331,392	0	0	0	0	0
99		Utility 1	665,360	0	0	0	665,360	0	0	0	0	665,360	0	665,360
7		Utility 2	9,795,132	0	0	7,071,400	1,903,880	0	0	1,903,880	1,903,880	0	819,853	819,853
8		Utility 7	926,079	0	0	0	926,079	0	0	647,163	647,163	0	278,916	278,916
9		Utility 8	464,257	366,508	0	0	366,508	97,749	0	0	97,749	0	0	0
9		Utility 9 - Wa	4,035,597	0	3,185,902	0	3,185,902	0	849,695	0	849,695	0	0	0
9		Utility 9 - Idaho	7,232,281	0	0	5,709,524	5,709,524	0	0	1,522,757	1,522,757	0	0	0
9		Utility 9 - Allocated	65,141,264	5,969,866	5,473,234	46,112,085	57,555,185	567,064	1,181,087	4,073,800	5,821,951	665,360	1,098,769	1,764,129
TOTAL ACCOUNT														
99	398000	Miscellaneous Equipment	8,525	0	2,299	6,226	8,525	0	0	0	0	0	0	0
99		Utility 0	0	0	0	0	0	0	0	0	0	0	0	0
99		Utility 1	2,367	0	0	0	2,367	0	0	0	0	2,367	0	2,367
7		Utility 2	418,149	0	0	301,874	301,874	0	0	81,276	81,276	0	34,999	34,999
9		Utility 7	764	603	0	0	603	161	0	0	161	0	0	0
9		Utility 9 - Wa	1,017	0	803	0	803	0	214	0	214	0	0	0
9		Utility 9 - Idaho	5,887	0	0	4,647	4,647	0	0	1,240	1,240	0	0	0
9		Utility 9 - Allocated	436,709	603	3,102	312,747	316,432	161	214	82,516	82,891	2,367	34,999	37,366
TOTAL ACCOUNT														
TOTAL GENERAL PLANT			262,237,190	35,515,192	23,877,978	142,344,710	201,737,880	10,898,318	5,069,537	27,140,538	43,108,393	8,013,086	9,377,833	17,390,919

ALLOCATION RATIOS:

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

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accumulated Depreciation - General Plant						
99	108X06	Utility 0	39,935,082	39,935,082	0	0
99	108X06	Utility 1 - Allocated	623,925	0	623,925	0
99	108X06	Utility 1 - Washington	2,299,906	0	2,299,906	0
99	108X06	Utility 1 - Idaho	820,466	0	820,466	0
99	108X06	Utility 2	2,383,718	0	0	2,383,718
7	108X06	Utility 7	15,563,313	11,235,623	3,025,041	1,302,649
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-351,514	-253,769	-68,324	-29,422
8	108X06	Utility 8	993,652	0	694,384	299,268
9	108X06	Utility 9	15,833,837	12,500,023	3,333,814	0
		Total	78,102,385	63,416,959	10,729,212	3,956,213

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,608,889	5,608,889	0	0
99	108X07	Utility 1 - Allocated	228,060	0	228,060	0
99	108X07	Utility 1 - Washington	478,268	0	478,268	0
99	108X07	Utility 1 - Idaho	207,847	0	207,847	0
99	108X07	Utility 2	1,042,509	0	0	1,042,509
7	108X07	Utility 7	8,328	6,012	1,619	697
9	108X07	Utility 9	746,836	589,590	157,246	0
		Total	8,320,737	6,204,491	1,073,040	1,043,206

ALLOCATION RATIOS:

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

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE		Report ID: E-ADP-1A
For Month Ended December 31, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

			***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** WASHINGTON ***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION PLANT:								
E-PLT	360200	Plant in Service	1,078,413,490	0	1,078,413,490	663,739,777	0	663,739,777
E-PLT		Less Land and Land Rights	4,344,718	0	4,344,718	3,335,439	0	3,335,439
		Depreciable Distribution Plant	1,074,068,772	0	1,074,068,772	660,404,338	0	660,404,338
		Percentage	0.000%		100.000%	61.486%		38.514%
ALLOCATION BASED ON DEPRECIABLE PLANT								
108X05		Accumulated Depreciation	0	327,305,982	327,305,982	201,247,356		201,247,356
108X05		Utility 0 Asset Recovery Obligation (Note 1)	0	-89,890	-89,890	-55,270		-55,270
99		JURISDICTIONAL ALLOCATION:						
99		Accumulated Depreciation	327,305,982	0	327,305,982	201,247,356	0	201,247,356
99		Utility 0 Asset Recovery Obligation (Note 1)	-89,890	0	-89,890	-55,270	0	-55,270
GENERAL PLANT - NON TRANSPORTATION								
E-PLT		General Plant In Service	59,393,170	142,344,710	201,737,880	35,515,192	94,502,655	130,017,847
E-PLT		Less: General Land and Land Rights	818,677	3,205,351	4,024,028	371,603	2,128,033	2,499,636
E-PLT		Less: General Transportation Plant	11,688,042	6,737,102	18,425,144	8,406,240	4,472,762	12,879,002
		Depreciable Non Transport General Plant	46,886,451	132,402,257	179,288,708	26,737,349	87,901,860	114,639,209
		Percentage	73.849%		100.000%	14.913%		11.238%
ALLOCATION BASED ON DEPRECIABLE PLANT								
C-ADP		Accumulated Depreciation--Electric General Plant	46,832,790	63,416,959	110,249,749	9,457,371		9,457,371
403X60		Common Depreciation Expense (C-DEP)	382,023	517,303	899,326	77,145	58,135	135,280
403X60		Washington Depreciation Expense (C-DEP)	5,280	5,280	10,560	5,280	0	10,560
403X60		Idaho Depreciation Expense (C-DEP)	27,158	27,158	54,316	27,158	0	54,316
403X60		Depreciation Expense	196,500	250,250	446,750	36,738	130,456	167,194
		Total Depreciation Expense	221,468	578,523	799,991	119,163	384,081	503,244
JURISDICTIONAL ALLOCATION:								
4		Accumulated Depreciation--Electric General Plant	16,584,169	46,832,790	63,416,959	9,457,371	31,092,289	40,549,660
4		Depreciation Expense (C-DEP)	135,280	382,023	517,303	77,145	253,625	330,770
99		Depreciation Expense (C-DEP) Directly Assigned	32,438	0	32,438	5,280	0	5,280
4		Depreciation Expense	53,750	196,500	250,250	36,738	130,456	167,194
		Total Depreciation Expense	221,468	578,523	799,991	119,163	384,081	503,244
GENERAL PLANT-- TRANSPORTATION								
E-PLT	392XXX	Transportation General Plant	11,688,042	6,737,102	18,425,144	8,406,240	4,472,762	12,879,002
		Percentage	36.564%		100.000%	45.624%		17.812%
ALLOCATION BASED ON DEPRECIABLE PLANT								
C-ADP		Accumulated Depreciation--Electric General Plant	2,268,610	6,204,491	8,473,101	2,830,737	1,506,130	4,336,867
403X70		Depreciation Expense (C-DEP)	524	1,435	1,959	655	348	1,003
403X70		Depreciation Expense	4,824	10,526	15,350	3,470	3,203	6,673
JURISDICTIONAL ALLOCATION:								
4		Accum Dep--Elect Genl Plant (Electric Portion)	3,935,881	2,268,610	6,204,491	2,830,737	1,506,130	4,336,867
4		Depreciation Expense (C-DEP)	911	524	1,435	655	348	1,003
4		Depreciation Expense	5,702	4,824	10,526	3,470	3,203	6,673
403X70		Total Depreciation Expense	6,613	5,348	11,961	4,125	3,551	7,676

ALLOCATION RATIOS:
 E-ALL 4 Jurisdictional 4-Factor Ratio 33.610%
 E-ALL 99 Not Allocated 0.000%

COMMON INTANGIBLE PLANT
 For Month Ended December 31, 2010
 Average of Monthly Averages Basis

Ref/Basis	Account	Description	Total		Direct - Wa		Direct - Idaho		Allocated		Total	
			Account	Description	Direct - Wa	Total	Direct - Idaho	Total	Allocated	Total	Allocated	Total
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****												
303000		Intangible Plant										
99		Utility 1	1,135,532	0	0	0	168,450	0	1,135,532	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	153,199	0	0	40,859	40,859	0	0	0
		TOTAL ACCOUNT	1,329,590	0	153,199	967,082	168,450	40,859	1,176,391	0	0	0
303100		Misc Intangible Plant - Mainframe Software										
99		Utility 0	969,854	184,932	0	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	29,810,315	0	21,520,961	0	0	5,794,231	5,794,231	0	2,495,123	2,495,123
8		Utility 8	1,147,057	0	0	0	0	801,586	801,586	0	345,471	345,471
		TOTAL ACCOUNT	31,973,666	184,932	22,305,883	0	0	6,595,817	6,595,817	46,440	2,840,594	2,887,034
303110		Misc Intangible Plant - PC Software										
99		Utility 0	404,602	0	404,602	0	0	0	0	0	0	0
99		Utility 1	19,337	0	0	0	0	19,337	19,337	0	0	0
99		Utility 2	1,231	0	0	0	0	0	0	1,231	0	1,231
7		Utility 7	5,293,505	0	3,821,540	0	0	1,028,899	1,028,899	0	443,066	443,066
8		Utility 8	258,978	0	0	0	0	180,979	180,979	0	77,999	77,999
		TOTAL ACCOUNT	5,977,653	0	4,226,142	0	0	1,229,215	1,229,215	1,231	521,065	522,296
		TOTAL	39,280,909	184,932	26,885,224	967,082	168,450	7,865,891	9,001,423	47,671	3,361,659	3,409,330

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	Nor Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION		Report ID:
COMMON PLANT		C-AAM-1A
For Month Ended December 31, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort (111X30, 111X31, 111X32)				
99	680,541	680,541	0	0
99	9,597	0	9,597	0
99	32,737	0	0	32,737
7	17,595,673	12,702,844	3,420,071	1,472,758
8	397,968	0	278,108	119,860
9	28,300	22,341	5,959	0
Total	18,744,816	13,405,726	3,713,735	1,625,355

Accum Amort--Leasehold Improvements (111X50, 111X60)				
99	1,863	0	1,863	0
99	39,817	0	0	39,817
7	112,125	80,946	21,794	9,385
9	12,869	10,159	2,710	0
Total	166,674	91,105	26,367	49,202

ALLOCATION RATIOS:

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

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE		Report ID: E-CAM-1A
For Month Ended December 31, 2010		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

		***** SYSTEM ***** WASHINGTON ***** IDAHO *****		*****							
Ref/Basis	Account	Direct	Allocated	Total	Direct	Allocated	Total				
Plant in Service											
E-PLT	303000	Misc Intangible Plant	0	153,199	153,199	0	101,709	101,709	0	51,490	51,490
E-PLT	303100	Misc Intangible Plant - Mainframe Software	184,932	22,305,883	22,490,815	184,932	14,808,876	14,993,808	0	7,497,007	7,497,007
E-PLT	303110	Misc Intangible Plant - PC Software	0	4,226,142	4,226,142	0	2,805,736	2,805,736	0	1,420,406	1,420,406
		Total Intangible Plant - Software	184,932	26,685,224	26,870,156	184,932	17,716,321	17,901,253	0	8,968,903	8,968,903
		Percentage		99.312%	100.000%	0.688%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		13,313,495	13,405,726	92,231			0		
	404	Amortization Expense (404X30, X31, X32)		412,302	415,158	2,856			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	92,231	13,313,495	13,405,726	92,231	8,838,829	8,931,060	0	4,474,666	4,474,666
4	404	Amortization Expense (404X30, X31, X32)	2,856	412,302	415,158	2,856	273,727	276,583	0	138,575	138,575

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.390%	33.610%
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ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended December 31, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	Utility 7	-18,080,265	-13,052,686	-3,514,261	-1,513,318
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,758,517	-1,388,261	-370,256	0
		Total	-19,838,782	-14,440,947	-3,884,517	-1,513,318

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%