

ELECTRIC RATE OF RETURN For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income	10,605,362	6,103,866	4,501,496
E-ALL		Colstrip 3 AFUDC Reallocation	0	-16,051	16,051
		Adjusted Net Operating Income	10,605,362	6,087,815	4,517,547
E-APL		Electric Net Rate Base	1,640,819,013	1,046,231,147	594,587,866
		RATE OF RETURN	0.646%	0.582%	0.760%

ELECTRIC ALLOCATION PERCENTAGES		Report ID:
For Month Ended December 31, 2009		E-ALL-1A
Average of Monthly Averages Basis		

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12/31/2009	100.000%	64.870%	35.130%
2	Input	Number of Customers	12/31/2009	356,620	234,243	122,377
		Percent		100.000%	65.684%	34.316%
3	E-OPS	Direct Distribution Operating Expense		2,026,130	1,537,497	488,633
		Percent		100.000%	75.883%	24.117%
	Input	Jurisdictional 4-Factor Ratio	12/31/2009			
		Direct O & M Accts 500 - 598		20,593,051	12,739,286	7,853,765
		Direct O & M Accts 901 - 935		5,591,094	3,960,362	1,630,732
		Total		26,184,145	16,699,648	9,484,497
		Percentage		100.000%	63.778%	36.222%
		Direct Labor Accts 500 - 598		8,419,500	5,779,737	2,639,763
		Direct Labor Accts 901 - 935		2,702,659	2,085,652	617,007
		Total		11,122,159	7,865,389	3,256,770
		Percentage		100.000%	70.718%	29.282%
		Number of Customers		356,620	234,243	122,377
		Percentage		100.000%	65.684%	34.316%
		Net Direct Plant		730,996,572	433,958,741	297,037,831
		Percentage		100.000%	59.365%	40.635%
4		Total Percentages		400.000%	259.545%	140.455%
		Percent		100.000%	64.886%	35.114%

ELECTRIC ALLOCATION PERCENTAGES For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho		
		Input					
		Elec/Gas North/Oregon 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		43,675,295	38,956,355	2,980,593	1,738,347
		Direct O & M Accts 901 - 935		38,831,495	25,255,770	9,909,996	3,665,729
		Accts 901 - 905 Utility 9 Only		2,720,313	1,682,160	1,038,153	XXXXXX
		Adjustments		0			
		Total		85,227,103	65,894,285	13,928,742	5,404,076
		Percentage		100.000%	77.316%	16.343%	6.341%
		Direct Labor Accts 500 - 894		50,188,967	40,116,964	6,770,556	3,301,447
		Direct Labor Accts 901 - 935		4,484,444	3,094,527	399,705	990,212
		Accts 901 - 905 Utility 9 Only		2,750,127	1,700,596	1,049,531	XXXXXX
		Total		57,423,538	44,912,087	8,219,792	4,291,659
		Percentage		100.000%	78.212%	14.314%	7.474%
		Number of Customers at 12/31/08		668,976	354,732	218,921	95,323
		Percentage		100.000%	53.026%	32.725%	14.249%
		Net Direct Plant		2,118,092,894	1,686,448,103	296,578,331	135,066,460
		Percentage		100.000%	79.621%	14.002%	6.377%
		Total Percentages		400.000%	288.175%	77.384%	34.441%
7		Average (CD AA)		100.000%	72.044%	19.346%	8.610%
		Input		Total	Electric	Gas North	Oregon Gas
		Gas North/Oregon 4-Factor	1/1/2009	4,718,940	0	2,980,593	1,738,347
		Direct O & M Accts 500 - 894		13,575,725	0	9,909,996	3,665,729
		Direct O & M Accts 901 - 935		1,038,153	0	1,038,153	XXXXXX
		Less: Direct O & M Accts 901 - 905		19,332,818	0	13,928,742	5,404,076
		Total		100.000%	0.000%	72.047%	27.953%
		Percentage		10,072,003	0	6,770,556	3,301,447
		Direct Labor Accts 500 - 894		1,389,917	0	399,705	990,212
		Direct Labor Accts 901 - 935		1,049,531	0	1,049,531	XXXXXX
		Less: Direct O & M Accts 901 - 905		12,511,451	0	8,219,792	4,291,659
		Total		100.000%	0.000%	65.698%	34.302%
		Percentage		314,244	0	218,921	95,323
		Number of Customers at 12/31/08		100.000%	0.000%	69.666%	30.334%
		Percentage		427,362,633		292,786,064	134,576,569
		Net Direct Plant		100.000%	0.000%	68.510%	31.490%
		Percentage		400.000%	0.000%	275.921%	124.079%
8		Total Percentages		100.000%	0.000%	68.980%	31.020%
		Average (GD AA)					

ELECTRIC ALLOCATION PERCENTAGES For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho		
		Input					
		Elec/Gas North 4-Factor	1/1/2009	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		41,936,948	38,956,355	2,980,593	0
		Direct O & M Accts 901 - 935		35,165,766	25,255,770	9,909,996	0
		Adjustments		0	0	0	0
		Total		77,102,714	64,212,125	12,890,589	0
		Percentage		100.000%	83.281%	16.719%	0.000%
		Direct Labor Accts 500 - 894		46,887,520	40,116,964	6,770,556	0
		Direct Labor Accts 901 - 935		3,494,232	3,094,527	399,705	0
		Total		50,381,752	43,211,491	7,170,261	0
		Percentage		100.000%	85.768%	14.232%	0.000%
		Number of Customers at 12/31/08		573,653	354,732	218,921	0
		Percentage		100.000%	61.837%	38.163%	0.000%
		Net Direct Plant		1,969,063,721	1,676,277,657	292,786,064	0
		Percentage		100.000%	85.131%	14.869%	0.000%
		Total Percentages		400.000%	316.017%	83.983%	0.000%
9		Average (CD AN/ID/WA)		100.000%	79.004%	20.996%	0.000%
10	E-PLT	Net Electric Distribution Plant		711,657,550	434,925,954	276,731,596	
		Percent		100.000%	61.115%	38.885%	
11	E-OPS	Book Deprec (0403.XX, 0404.11 & 0406.XX)		6,479,077	4,145,128	2,333,949	
		Percent		100.000%	63.977%	36.023%	
12	E-PLT	Net Electric Plant		1,878,356,333	1,189,539,754	688,816,579	
		Percent		100.000%	63.329%	36.671%	
13	E-PLT	Net Electric General Plant		103,949,214	65,046,344	38,902,870	
		Percent		100.000%	62.575%	37.425%	
14	E-SCM	Net Allocated Schedule M's		-77,094,820	-49,456,604	-27,638,216	
		Percent		100.000%	64.150%	35.850%	

ELECTRIC ALLOCATION PERCENTAGES For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

Input	Balance Date	Washington	Idaho	Montana	Oregon
Input	12/31/2008				
Input	Production	264,370,813	162,547,348	443,565,051	160,504,848
Input	Transmission	235,078,023	159,162,873	57,369,424	8,774,701
Input	Distribution	583,524,952	373,284,740	216,631	
Input	General	9,231,054	10,832,156		
Input	TOTAL	1,092,204,842	705,827,117	501,151,106	169,279,549

SPECIAL MANUAL ADJUSTMENTS:	12/31/09	System	Washington	Idaho
Adjustments to NOI (Report E-ROR):				
Colstrip 3 AFUDC Reallocation - 12/09	ANNUALLY	0	-16,051	16,051
Colstrip 3 AFUDC Reallocation - Plant (12/09)		0	-7,385,319	7,385,319
- Accum Deprec (12/09)		0	-5,686,902	5,686,902

ELECTRIC OPERATING STATEMENT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	30,164,083	0	30,164,083	19,841,333	0	19,841,333	10,322,750	0	10,322,750
99	442200	Commercial - Firm & Int.	22,951,961	0	22,951,961	15,697,324	0	15,697,324	7,254,637	0	7,254,637
1	442300	Industrial	8,822,720	0	8,822,720	3,402,197	0	3,402,197	5,420,523	0	5,420,523
99	444000	Public Street & Highway Lighting	557,675	0	557,675	373,945	0	373,945	183,730	0	183,730
99	499XXX	Unbilled Revenue	9,519,266	0	9,519,266	7,087,426	0	7,087,426	2,431,840	0	2,431,840
99	448000	Interdepartmental Revenue	92,794	0	92,794	69,169	0	69,169	23,625	0	23,625
		TOTAL SALES TO ULTIMATE CUSTOMERS	72,108,499	0	72,108,499	46,471,394	0	46,471,394	25,637,105	0	25,637,105
1	447XXX	Sales for Resale	0	17,801,336	17,801,336	0	11,547,727	11,547,727	0	6,253,609	6,253,609
		TOTAL SALES OF ELECTRICITY	72,108,499	17,801,336	89,909,835	46,471,394	11,547,727	58,019,121	25,637,105	6,253,609	31,890,714
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	36,596	0	36,596	22,272	0	22,272	14,324	0	14,324
1	453000	Sales of Water & Water Power	0	30,128	30,128	0	19,544	19,544	0	10,584	10,584
1	454000	Rent from Electric Property	232,074	2,852	234,926	153,017	1,850	154,867	79,057	1,002	80,059
1	456XXX	Other Electric Revenues	11,919	1,886,635	1,898,554	8,158	1,223,860	1,232,018	3,761	662,775	666,536
		TOTAL OTHER OPERATING REVENUE	280,589	1,919,615	2,200,204	183,447	1,245,254	1,428,701	97,142	674,361	771,503
		TOTAL ELECTRIC REVENUE	72,389,088	19,720,951	92,110,039	46,654,841	12,792,981	59,447,822	25,734,247	6,927,970	32,662,217
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	38,026	38,026	0	24,667	24,667	0	13,359	13,359
1	501000	Fuel	0	2,859,296	2,859,296	0	1,854,825	1,854,825	0	1,004,471	1,004,471
1	502000	Steam Expense	0	94,661	94,661	0	61,407	61,407	0	33,254	33,254
1	505000	Electric Expense	0	105,710	105,710	0	68,574	68,574	0	37,136	37,136
1	506000	Miscellaneous Steam Power Generation Expense	30,754	209,084	239,838	0	135,633	135,633	30,754	73,451	104,205
1	507000	Rent	0	1,255	1,255	0	814	814	0	441	441
MAINTENANCE											
1	510000	Supervision & Engineering	0	28,608	28,608	0	18,558	18,558	0	10,050	10,050
1	511000	Structures	0	50,369	50,369	0	32,674	32,674	0	17,695	17,695
1	512000	Boiler Plant	0	418,144	418,144	0	271,250	271,250	0	146,894	146,894
1	513000	Electric Plant	0	49,780	49,780	0	32,292	32,292	0	17,488	17,488
1	514000	Miscellaneous Steam Plant	0	172,701	172,701	0	112,031	112,031	0	60,670	60,670
		TOTAL STEAM POWER GENERATION EXP	30,754	4,027,634	4,058,388	0	2,612,725	2,612,725	30,754	1,414,909	1,445,663

ELECTRIC OPERATING STATEMENT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	242,183	242,183	0	157,104	157,104	0	85,079	85,079
1	536000	Water for Power	0	77,610	77,610	0	50,346	50,346	0	27,264	27,264
1	537000	Hydraulic Expense	453,948	130,073	584,021	189,229	84,378	273,607	264,719	45,695	310,414
1	538000	Electric Expense	0	498,513	498,513	0	323,385	323,385	0	175,128	175,128
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	68,291	68,291	0	44,300	44,300	0	23,991	23,991
1	540000	Rent	446,003	59,309	505,312	280,374	38,474	318,848	165,629	20,835	186,464
1	540100	MT Trust Funds Land Settlement Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	541000	Supervision & Engineering	0	18,336	18,336	0	11,895	11,895	0	6,441	6,441
1	542000	Structures	0	35,933	35,933	0	23,310	23,310	0	12,623	12,623
1	543000	Reservoirs, Dams, & Waterways	0	230,754	230,754	0	149,690	149,690	0	81,064	81,064
1	544000	Electric Plant	0	181,150	181,150	0	117,512	117,512	0	63,638	63,638
1	545000	Miscellaneous Hydraulic Plant	0	14,590	14,590	0	9,465	9,465	0	5,125	5,125
TOTAL HYDRO POWER GENERATION EXP			899,951	1,556,742	2,456,693	469,603	1,009,859	1,479,462	430,348	546,883	977,231
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	60,534	60,534	0	39,268	39,268	0	21,266	21,266
1	547000	Fuel	0	8,923,781	8,923,781	0	5,788,857	5,788,857	0	3,134,924	3,134,924
1	548000	Generation Expense	0	189,292	189,292	0	122,794	122,794	0	66,498	66,498
1	549000	Miscellaneous Other Power Generation Expense	0	35,276	35,276	0	22,884	22,884	0	12,392	12,392
1	550000	Rent	0	-2,715	-2,715	0	-1,761	-1,761	0	-954	-954
MAINTENANCE											
1	551000	Supervision & Engineering	0	213,237	213,237	0	138,327	138,327	0	74,910	74,910
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	236,021	236,021	0	153,107	153,107	0	82,914	82,914
1	554000	Miscellaneous Other Power Generation Plant	0	10,315	10,315	0	6,691	6,691	0	3,624	3,624
TOTAL OTHER POWER GENERATION EXP			0	9,665,741	9,665,741	0	6,270,167	6,270,167	0	3,395,574	3,395,574
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,849,895	28,691,446	30,541,341	0	18,612,142	18,612,142	1,849,895	10,079,304	11,929,199
1	556000	System Control & Load Dispatching	0	42,694	42,694	0	27,696	27,696	0	14,998	14,998
E-557	557XXX	Other Expense	3,770,350	1,741,034	5,511,384	3,454,281	1,129,409	4,583,690	316,069	611,625	927,694
TOTAL OTHER POWER SUPPLY EXPENSE			5,620,245	30,475,174	36,095,419	3,454,281	19,769,247	23,223,528	2,165,964	10,705,927	12,871,891
TOTAL POWER PRODUCTION O&M EXP			6,550,950	45,725,291	52,276,241	3,923,884	29,661,998	33,585,882	2,627,066	16,063,293	18,690,359

ELECTRIC OPERATING STATEMENT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	19,084	227,526	246,610	13,184	147,596	160,780	5,900	79,930	85,830
1	561000	Load Dispatching	0	197,941	197,941	0	128,404	128,404	0	69,537	69,537
1	562000	Station Expense	0	22,375	22,375	0	14,515	14,515	0	7,860	7,860
1	563000	Overhead Line Expense	0	38,493	38,493	0	24,970	24,970	0	13,523	13,523
1	565000	Transmission of Electricity by Others	0	1,310,553	1,310,553	0	850,156	850,156	0	460,397	460,397
1	566000	Miscellaneous Transmission Expense	0	85,912	85,912	0	55,731	55,731	0	30,181	30,181
1	567000	Rent	0	12,456	12,456	0	8,080	8,080	0	4,376	4,376
MAINTENANCE											
1	568000	Supervision & Engineering	0	14,558	14,558	0	9,444	9,444	0	5,114	5,114
1	569000	Structures	0	32,613	32,613	0	21,156	21,156	0	11,457	11,457
1	570000	Station Equipment	0	88,875	88,875	0	57,653	57,653	0	31,222	31,222
1	571000	Overhead Lines	0	105,463	105,463	0	68,414	68,414	0	37,049	37,049
1	572000	Underground Lines	0	1	1	0	1	1	0	0	0
1	573000	Service Miscellaneous	0	26,539	26,539	0	17,216	17,216	0	9,323	9,323
TOTAL TRANSMISSION OPERATING EXP			19,084	2,163,305	2,182,389	13,184	1,403,336	1,416,520	5,900	759,969	765,869
1		Deprec Exp-Prod Plant (403x10, 403x20, 403x30)	0	2,278,939	2,278,939	0	1,478,348	1,478,348	0	800,591	800,591
1	403X40	Depreciation Expense--Transmission Plant	0	796,890	796,890	0	516,943	516,943	0	279,947	279,947
1	404X30	Amortization of Limited-Term Plant	232	7,784	8,016	232	5,049	5,281	0	2,735	2,735
1	404X20	Amortization of Hydro Licensing Costs	1,440	76,113	77,553	1,440	49,375	50,815	0	26,738	26,738
99	405930	Amortization of Investment in Exchange Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
1	404X70	Amortization of Leased Transportation Vehicles	0	0	0	0	0	0	0	0	0
99	407403	Disallowed Amortization Expense for K.F. Plant	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
99	407322	Reg Debit Spokane River Relicense	99	0	99	0	0	0	99	0	99
99	407422	Reg Credit Spokane River Relicense	-30,983	0	-30,983	-30,983	0	-30,983	0	0	0
99	407323	Reg Debit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
99	407423	Reg Credit Spokane River PM&Es	0	0	0	0	0	0	0	0	0
1	407324	Reg Debit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
99	407424	Reg Credit Lake CDA CDR Fund	0	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Reg Debit Amt CDA Settlement	0	60,393	60,393	0	39,177	39,177	0	21,216	21,216
99	407382	Reg Debit Amt CDA Settlement	440	0	440	0	0	0	440	0	440
99	407482	Reg Credit Amt Lake CDA Settlement	-39,257	0	-39,257	-39,257	0	-39,257	0	0	0
99	407400	Amortization of CCX Credits	-35,440	0	-35,440	0	0	0	-35,440	0	-35,440
99	407420	Amortization of CS2 Levelized Return	1,415	0	1,415	0	0	0	1,415	0	1,415
99	407450/499	Amortization of BPA Residential Exchange Credit	-1,254,416	0	-1,254,416	-840,262	0	-840,262	-414,154	0	-414,154
E-OTX		Taxes Other Than FIT--Prod & Trans	0	923,888	923,888	0	599,326	599,326	0	324,562	324,562
TOTAL DEP/AMT/TAXES OTHER THEN FIT			-1,135,721	4,144,007	3,008,286	-700,471	2,688,218	1,987,747	-435,250	1,455,789	1,020,539
TOTAL PRODUCTION & TRANS EXPENSE			5,434,313	52,032,603	57,466,916	3,236,597	33,753,552	36,990,149	2,197,716	18,279,051	20,476,767

ELECTRIC OPERATING STATEMENT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	23,721	104,089	127,810	11,575	78,986	90,561	12,146	25,103	37,249
3	582000	Station Expense	65,393	0	65,393	41,771	0	41,771	23,622	0	23,622
3	583000	Overhead Line Expense	5,045	45,690	50,735	33,020	34,671	67,691	-27,975	11,019	-16,956
3	584000	Underground Line Expense	64,332	0	64,332	59,068	0	59,068	5,264	0	5,264
3	585000	Street Light & Signal System Operation Expense	29,538	0	29,538	9,111	0	9,111	20,427	0	20,427
3	586000	Meter Expense	119,952	0	119,952	108,717	0	108,717	11,235	0	11,235
3	587000	Customer Installations Expense	68,013	1,633	69,646	31,150	1,239	32,389	36,863	394	37,257
3	588000	Miscellaneous Distribution Expense	433,320	302,823	736,143	315,950	229,791	545,741	117,370	73,032	190,402
3	589000	Rent	0	46,881	46,881	0	35,575	35,575	0	11,306	11,306
MAINTENANCE:											
3	590000	Supervision & Engineering	47,640	51,020	98,660	32,710	38,716	71,426	14,930	12,304	27,234
3	591000	Structures	38,340	0	38,340	34,594	0	34,594	3,746	0	3,746
3	592000	Station Equipment	144,448	1,464	145,912	79,669	1,111	80,780	64,779	353	65,132
3	593000	Overhead Lines	625,708	0	625,708	497,687	0	497,687	128,021	0	128,021
3	594000	Underground Lines	91,718	0	91,718	69,311	0	69,311	22,407	0	22,407
3	595000	Line Transformers	62,570	21,926	84,496	46,454	16,638	63,092	16,116	5,288	21,404
3	596000	Street Light & Signal System Maintenance Exp	103,259	0	103,259	67,477	0	67,477	35,782	0	35,782
3	597000	Meters	23,396	0	23,396	21,832	0	21,832	1,564	0	1,564
3	598000	Miscellaneous Distribution Expense	79,737	1,646	81,383	77,401	1,249	78,650	2,336	397	2,733
TOTAL DISTRIBUTION OPERATING EXP			2,026,130	577,172	2,603,302	1,537,497	437,976	1,975,473	488,633	139,196	627,829
99	403X50	Depreciation Expense--Distribution Plant	2,291,113	0	2,291,113	1,454,565	0	1,454,565	836,548	0	836,548
E-OTX		Taxes Other Than FIT--Distribution	2,254,407	0	2,254,407	2,246,982	0	2,246,982	7,425	0	7,425
TOTAL DISTRIBUTION EXPENSES			6,571,650	577,172	7,148,822	5,239,044	437,976	5,677,020	1,332,606	139,196	1,471,802
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	47,817	47,817	0	31,408	31,408	0	16,409	16,409
2	902000	Meter Reading Expenses	248,231	13,245	261,476	216,074	8,700	224,774	32,157	4,545	36,702
E-903	903XXX	Customer Records & Collection Expenses	150,746	474,637	625,383	101,312	310,820	412,132	49,434	163,817	213,251
2	904000	Uncollectible Accounts	0	263,605	263,605	0	173,146	173,146	0	90,459	90,459
2	905000	Misc Customer Accounts	0	19,505	19,505	0	12,812	12,812	0	6,693	6,693
TOTAL CUSTOMER ACCOUNTS EXPENSES			398,977	818,809	1,217,786	317,386	536,886	854,272	81,591	281,923	363,514
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,969,083	48,610	3,017,693	2,148,934	31,929	2,180,863	820,149	16,681	836,830
2	909000	Advertising	5,377	93	5,470	4,034	61	4,095	1,343	32	1,375
2	910000	Misc Customer Service & Info Exp	0	8,936	8,936	0	5,870	5,870	0	3,066	3,066
TOTAL CUSTOMER SERVICE & INFO EXP			2,974,460	57,639	3,032,099	2,152,968	37,860	2,190,828	821,492	19,779	841,271

ELECTRIC OPERATING STATEMENT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-OPS-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	50,099	50,099	0	32,907	32,907	0	17,192	17,192
2	913000	Advertising	0	13,364	13,364	0	8,778	8,778	0	4,586	4,586
2	916000	Miscellaneous Sales Expenses	21,297	4,952	26,249	19,683	3,253	22,936	1,614	1,699	3,313
TOTAL SALES EXPENSES			21,297	68,415	89,712	19,683	44,938	64,621	1,614	23,477	25,091
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	15,358	1,859,750	1,875,108	5,342	1,206,717	1,212,059	10,016	653,033	663,049
4	921000	Office Supplies & Expenses	12	343,869	343,881	12	223,123	223,135	0	120,746	120,746
4	922000	Admin Exp Transferred--Credit	0	-4,003	-4,003	0	-2,597	-2,597	0	-1,406	-1,406
4	923000	Outside Services Employed	0	1,067,754	1,067,754	0	692,823	692,823	0	374,931	374,931
4	924000	Property Insurance Premium	0	101,545	101,545	0	65,888	65,888	0	35,657	35,657
4	925XXX	Injuries and Damages	0	211,480	211,480	0	137,221	137,221	0	74,259	74,259
4	926XXX	Employee Pensions and Benefits	28,280	87,286	115,566	20,881	56,636	77,517	7,399	30,650	38,049
4	927000	Franchise Requirements	904	0	904	0	0	0	904	0	904
1	928000	Regulatory Commission Expenses	140,427	274,047	414,474	98,991	177,774	276,765	41,436	96,273	137,709
4	930000	Miscellaneous General Expenses	50,474	485,845	536,319	49,300	315,245	364,545	1,174	170,600	171,774
4	931000	Rents	11,124	19,639	30,763	9,059	12,743	21,802	2,065	6,896	8,961
4	935000	Maintenance of General Plant	89,920	671,842	761,762	19,762	435,931	455,693	70,158	235,911	306,069
TOTAL ADMIN & GEN OPERATING EXP			336,499	5,119,054	5,455,553	203,347	3,321,504	3,524,851	133,152	1,797,550	1,930,702
E-ADP		Depreciation Expense--General Plant	206,865	494,250	701,115	110,590	320,698	431,288	96,275	173,552	269,827
E-CAM		Amortization--Intangible Plant--Software	0	402,766	402,766	0	261,339	261,339	0	141,427	141,427
4		Amortization of Leasehold Imp (404X50)	0	619	619	0	402	402	0	217	217
TOTAL ADMIN & GENERAL EXPENSES			543,364	6,016,689	6,560,053	313,937	3,903,943	4,217,880	229,427	2,112,746	2,342,173
TOTAL EXPENSES BEFORE FIT			15,944,061	59,571,327	75,515,388	11,279,615	38,715,155	49,994,770	4,664,446	20,856,172	25,520,618
NET OPERATING INCOME BEFORE FIT					16,594,651			9,453,052			7,141,599
E-FIT		FEDERAL INCOME TAX--Normal Accrual			-25,939,699			-16,949,995			-8,989,704
E-FIT		DEFERRED FEDERAL INCOME TAX			31,973,594			20,328,117			11,645,477
E-FIT		AMORTIZED ITC - NOXON			-44,606			-28,936			-15,670
ELECTRIC NET OPERATING INCOME					10,605,362			6,103,866			4,501,496

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	3	Direct Distribution Operating Expense	100.000%	75.883%	24.117%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED POWER COSTS EXPENSES--ACCOUNT 555 For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-555-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/100	Purchased Power	0	21,630,872	21,630,872	0	14,031,947	14,031,947	0	7,598,925	7,598,925
99	555380	Idaho - WPI Amortization/Potlatch Purchases	1,849,895	0	1,849,895	0	0	0	1,849,895	0	1,849,895
1	555550	Non-Monetary Exchange Power	0	2,828	2,828	0	1,835	1,835	0	993	993
1	555700	Bookout Purchases	0	6,987,956	6,987,956	0	4,533,087	4,533,087	0	2,454,869	2,454,869
1	555710	Intercompany Purchased Power	0	69,790	69,790	0	45,273	45,273	0	24,517	24,517
TOTAL ACCOUNT 555			1,849,895	28,691,446	30,541,341	0	18,612,142	18,612,142	1,849,895	10,079,304	11,929,199

ALLOCATION RATIOS:

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

ALLOCATION OF OTHER POWER SUPPLY EXP EXPENSE--ACCOUNT 557 For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-557-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	735,611	735,611	0	477,191	477,191	0	258,420	258,420
1	557010	Other Power Supply Expense - Financial	0	0	0	0	0	0	0	0	0
1	557150	Fuel - Economic Dispatch	0	970,482	970,482	0	629,552	629,552	0	340,930	340,930
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,305	19,305	0	10,455	10,455
99	557161	Unbilled Add-Ons	771,828	0	771,828	664,016	0	664,016	107,812	0	107,812
1	557170	Broker Fees - Power	0	5,181	5,181	0	3,361	3,361	0	1,820	1,820
1	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	2,748,805	0	2,748,805	2,748,805	0	2,748,805	0	0	0
99	557380	Idaho PCA Deferred	-904,651	0	-904,651	0	0	0	-904,651	0	-904,651
99	557390	Idaho PCA Amortization	1,086,141	0	1,086,141	0	0	0	1,086,141	0	1,086,141
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 557			3,770,350	1,741,034	5,511,384	3,454,281	1,129,409	4,583,690	316,069	611,625	927,694

ALLOCATION RATIOS:

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

ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES--ACCOUNT 903 For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-903-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	150,746	434,712	585,458	101,312	285,536	386,848	49,434	149,176	198,610
12	903920	A/R Sold - Program Fees	0	39,925	39,925	0	25,284	25,284	0	14,641	14,641
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			150,746	474,637	625,383	101,312	310,820	412,132	49,434	163,817	213,251

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	12	Net Electric Plant	100.000%	63.329%	36.671%

ALLOCATION OF CUSTOMER ASSISTANCE EXPENSE--ACCOUNT 908 For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-908-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	0	48,610	48,610	0	31,929	31,929	0	16,681	16,681
99	908600	DSM Tariff Rider Expense Offset	2,400,091	0	2,400,091	1,689,403	0	1,689,403	710,688	0	710,688
99	908610	Limited Income Tax Refund Program	123,531	0	123,531	123,531	0	123,531	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	417,018	0	417,018	336,000	0	336,000	81,018	0	81,018
99	908990	DSM Amortization	28,443	0	28,443	0	0	0	28,443	0	28,443
TOTAL ACCOUNT 908			2,969,083	48,610	3,017,693	2,148,934	31,929	2,180,863	820,149	16,681	836,830

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	99	Not Allocated	0.000%		

FEDERAL INCOME TAXES--ELECTRIC For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	92,110,039	59,447,822	32,662,217
E-OPS	Operating & Maintenance Expense	66,857,082	43,612,447	23,244,635
E-OPS	Book Depreciation & Amortization	5,480,011	3,536,015	1,943,996
E-OTX	Taxes Other than FIT	3,178,295	2,846,308	331,987
	Net Operating Income Before FIT	16,594,651	9,453,052	7,141,599
E-INT	Less: Monthly Interest Expense	4,700,574	3,065,457	1,635,117
E-SCM	Add: Schedule M Additions	-3,317,715	-2,509,275	-808,440
E-SCM	Less: Schedule M Deductions	69,226,493	43,573,237	25,653,256
	Taxable Net Operating Income	-60,650,131	-39,694,917	-20,955,214
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	-21,227,546	-13,893,221	-7,334,325
1	Production Tax Credit	(296,180)	(192,132)	(104,048)
1	Investment Tax Credit - Noxon *	(4,415,973)	(2,864,642)	(1,551,331)
	Total Net Federal Income Tax	-25,939,699	-16,949,995	-8,989,704
E-DTE	Deferred FIT	31,973,594	20,328,117	11,645,477
1	411400 Amortized Investment Tax Credit - Noxon	-44,606	(28,936)	(15,670)
	Total Net FIT/Deferred FIT	5,989,289	3,349,186	2,640,103

ALLOCATION RATIOS:

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

ELECTRIC SCHEDULE M ITEMS For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Schedule M Additions:										
12	997001 Contributions In Aid of Construction	0	296,421	296,421	0	187,720	187,720	0	108,701	108,701
2	997002 Injuries and Damages	0	-286,979	-286,979	0	-188,499	-188,499	0	-98,480	-98,480
12	997003 Salvage	0	-1,231,295	-1,231,295	0	-779,767	-779,767	0	-451,528	-451,528
99	997004 Boulder Park Write Off	-8,607	0	-8,607	0	0	0	-8,607	0	-8,607
4	997005 FAS106 Current Retiree Medical Accrual	0	-126,529	-126,529	0	-82,100	-82,100	0	-44,429	-44,429
99	997007 Idaho PCA	181,490	0	181,490	0	0	0	181,490	0	181,490
99	997008 Idaho DSM Book Amortization	28,443	0	28,443	0	0	0	28,443	0	28,443
1	997009 Rathdrum Turbine Lease	0	-2,819	-2,819	0	-1,829	-1,829	0	-990	-990
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	19,329	19,329	0	12,542	12,542	0	6,787	6,787
12	997016 Redemption Expense Amortization	0	122,956	122,956	0	77,867	77,867	0	45,089	45,089
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider	-968,129	0	-968,129	-1,006,032	0	-1,006,032	37,903	0	37,903
4	997018 DSM Tariff Rider		0	0	0	0	0	0	0	0
1	997019 CSS Temporary Service Fees	7,877	0	7,877	3,240	0	3,240	4,637	0	4,637
4	997020 FAS87 Current Pension Accrual	0	-9,325,440	-9,325,440	0	-6,050,905	-6,050,905	0	-3,274,535	-3,274,535
99	997021 Wartsilla Generators Amortization	358,149	0	358,149	130,360	0	130,360	227,789	0	227,789
99	997024 Kettle Falls Disallowance	-11,216	0	-11,216	-11,216	0	-11,216	0	0	0
1	997025 BPA C&RD Receipts	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	19,084	0	19,084	13,184	0	13,184	5,900	0	5,900
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	95,114	95,114	0	60,235	60,235	0	34,879	34,879
99	997033 BPA Residential Exchange	-947,150	0	-947,150	-619,363	0	-619,363	-327,787	0	-327,787
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
4	997052 Noxon Spill	0	-56,150	-56,150	0	-36,433	-36,433	0	-19,717	-19,717
2	997066 Miscellaneous Schedule M Additions	0	690,270	690,270	0	453,397	453,397	0	236,873	236,873
99	997064 Chicago Climate Exchange	-34,814	0	-34,814	0	0	0	-34,814	0	-34,814
99	997065 Amortization - Unbilled Revenue Add-Ins	978,123	0	978,123	845,262	0	845,262	132,861	0	132,861
E-OPS	997000 Book Depreciation (403.XX, 404.XX & 406.XX)	2,507,904	4,057,361	6,565,265	1,569,472	2,632,154	4,201,626	938,432	1,425,207	2,363,639
	TOTAL SCHEDULE M ADDITIONS	2,430,046	-5,747,761	-3,317,715	1,206,343	-3,715,618	-2,509,275	1,223,703	-2,032,143	-808,440

ELECTRIC SCHEDULE M ITEMS For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-SCM-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Schedule M Deductions:											
1	997041	Rathdrum Turbine Lease, Tax	0	280,586	280,586	0	182,016	182,016	0	98,570	98,570
99	997043	Washington Deferred Power Costs	-2,748,805	0	-2,748,805	-2,748,805	0	-2,748,805	0	0	0
1	997044	Non-Monetary Power Costs	0	-2,828	-2,828	0	-1,835	-1,835	0	-993	-993
1	997045	Section 199 Manufacturing Deduction	0	500,000	500,000	0	324,350	324,350	0	175,650	175,650
4	997046	Nez Perce Settlement	-24,933	0	-24,933	1,834	0	1,834	-26,767	0	-26,767
99	997047	Clark Fork Preventive Maint. Exp (PME's)	-20,772	0	-20,772	0	0	0	-20,772	0	-20,772
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	60,677,763	60,677,763	0	38,819,812	38,819,812	0	21,857,951	21,857,951
99	997050	CS2 Levelized Return	-1,415	0	-1,415	0	0	0	-1,415	0	-1,415
99	997051	Wind Generation AFUDC - ID	-3,030	0	-3,030	0	0	0	-3,030	0	-3,030
4	997053	Renewable Energy Certificate Fees	0	0	0	0	0	0	0	0	0
99	997054	Spokane River Relicensing	30,884	0	30,884	30,983	0	30,983	-99	0	-99
99	997058	Colstrip Settlement	-30,754	0	-30,754	0	0	0	-30,754	0	-30,754
99	997059	Spokane River Relicensing PME	251,302	0	251,302	251,302	0	251,302	0	0	0
1	997061	CDA Lake Settlement - AN	0	0	0	0	0	0	0	0	0
99	997061	CDA Lake Settlement	47,440	0	47,440	0	0	0	47,440	0	47,440
4	997062	Gain on Sale of Office Bldg	0	16,341	16,341	0	10,603	10,603	0	5,738	5,738
1	997063	CDA Lake Settlement - AN	0	9,939,607	9,939,607	0	6,447,823	6,447,823	0	3,491,784	3,491,784
99	997063	CDA Lake Settlement	379,517	0	379,517	296,937	0	296,937	82,580	0	82,580
1	997067	CDA IPA Fund	0	-64,410	-64,410	0	-41,783	-41,783	0	-22,627	-22,627
		TOTAL SCHEDULE M DEDUCTIONS	-2,120,566	71,347,059	69,226,493	-2,167,749	45,740,986	43,573,237	47,183	25,606,073	25,653,256

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.870%	35.130%
E-ALL	2	Number of Customers	100.000%	65.684%	34.316%
E-ALL	3	Direct Distribution Operating Expense	100.000%	75.883%	24.117%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	64.886%	35.114%
E-ALL	10	Net Electric Distribution Plant	100.000%	61.115%	38.885%
E-ALL	11	Book Deprec (0403.XX, 0404.11 & 0406.XX)	100.000%	63.977%	36.023%
E-ALL	12	Net Electric Plant	100.000%	63.329%	36.671%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXP--ELECTRIC For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-DTE-1A
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Ref/Basis	Acct No	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	33,697,585	21,617,001	12,080,584
99	410100	Deferred Federal Income Tax Expense - Washington	-191,656	-191,656	0
99	410100	Deferred Federal Income Tax Expense - Idaho	26,370	0	26,370
		Sub-Total	33,532,299	21,425,345	12,106,954
14	411100	Deferred Federal Income Tax Expense - Allocated	-1,036,655	-665,014	-371,641
99	411100	Deferred Federal Income Tax Expense - Washington	-432,214	-432,214	0
99	411100	Deferred Federal Income Tax Expense - Idaho	-89,836	0	-89,836
		Sub-Total	-1,558,705	-1,097,228	-461,477
		Total Deferred Federal Income Tax Expense	31,973,594	20,328,117	11,645,477
E-ALL	14	Net Allocated Schedule M's	100.000%	64.150%	35.850%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--ELECTRIC For Month Ended December 31, 2009 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		53.70%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.547%	6.600%
	Total Weighted Cost		3.516%	3.300%
E-APL	Net Rate Base	1,640,819,013	1,046,231,147	594,587,866
	Interest Deduction for FIT Calculation	56,406,887	36,785,487	19,621,400
1	From last WA GRC (UE-080416)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-OTX-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	32,408	32,408	0	21,023	21,023	0	11,385	11,385
1	408140	State Kwh Generation Tax	0	96,108	96,108	0	62,345	62,345	0	33,763	33,763
1	408150	R&P Property Tax--Production	0	976,613	976,613	0	633,529	633,529	0	343,084	343,084
1	408180	R&P Property Tax--Transmission	0	274,858	274,858	0	178,300	178,300	0	96,558	96,558
1	409100	State Income Tax--Montana & Oregon	0	-456,099	-456,099	0	-295,871	-295,871	0	-160,228	-160,228
TOTAL PRODUCTION & TRANSMISSION			0	923,888	923,888	0	599,326	599,326	0	324,562	324,562
DISTRIBUTION											
99	408110	State Excise Tax	630,573	0	630,573	630,573	0	630,573	0	0	0
99	408120	Municipal Occupation & License Tax	1,616,070	0	1,616,070	1,342,715	0	1,342,715	273,355	0	273,355
99	408160	Miscellaneous State or Local Tax--WA & ID	811	0	811	0	0	0	811	0	811
99	408170	R&P Property Tax--Distribution	423,410	0	423,410	273,694	0	273,694	149,716	0	149,716
99	409100	State Income Tax--Idaho	-416,457	0	-416,457	0	0	0	-416,457	0	-416,457
TOTAL DISTRIBUTION			2,254,407	0	2,254,407	2,246,982	0	2,246,982	7,425	0	7,425
TOTAL TAXES OTHER THAN FIT			2,254,407	923,888	3,178,295	2,246,982	599,326	2,846,308	7,425	324,562	331,987

ALLOCATION RATIOS:

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

ELECTRIC UTILITY PLANT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	302000	Franchises & Consents	431,651	44,042,602	44,474,253	431,651	28,570,436	29,002,087	0	15,472,166	15,472,166
1	182324/81	CDA Settlement	0	42,182,395	42,182,395	0	27,363,720	27,363,720	0	14,818,675	14,818,675
1	303000	Misc Intangible Plant	153,179	2,147,142	2,300,321	153,179	1,392,851	1,546,030	0	754,291	754,291
4	C-IPL	Misc Intangible Plt- (303000)	0	153,314	153,314	0	99,479	99,479	0	53,835	53,835
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	17,628,067	17,628,067	0	11,438,148	11,438,148	0	6,189,919	6,189,919
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	7,447,091	7,447,091	0	4,832,119	4,832,119	0	2,614,972	2,614,972
TOTAL INTANGIBLE PLANT			584,830	113,600,611	114,185,441	584,830	73,696,753	74,281,583	0	39,903,858	39,903,858
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,745	2,230,745	0	1,447,084	1,447,084	0	783,661	783,661
1	311XXX	Structures & Improvements	0	124,922,830	124,922,830	0	81,037,440	81,037,440	0	43,885,390	43,885,390
1	312000	Boiler Plant	0	166,403,778	166,403,778	0	107,946,131	107,946,131	0	58,457,647	58,457,647
1	314000	Turbogenerator Units	0	48,507,615	48,507,615	0	31,466,890	31,466,890	0	17,040,725	17,040,725
1	315000	Accessory Electric Equipment	0	26,932,847	26,932,847	0	17,471,338	17,471,338	0	9,461,509	9,461,509
1	316000	Miscellaneous Power Plant Equipment	0	15,657,511	15,657,511	0	10,157,027	10,157,027	0	5,500,484	5,500,484
1	317000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL STEAM PRODUCTION PLANT			0	384,655,326	384,655,326	0	249,525,910	249,525,910	0	135,129,416	135,129,416
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,189,752	56,189,752	0	36,450,292	36,450,292	0	19,739,460	19,739,460
1	331XXX	Structures & Improvements	0	40,398,223	40,398,223	0	26,206,327	26,206,327	0	14,191,896	14,191,896
1	332XXX	Reservoirs, Dams, & Waterways	0	117,760,846	117,760,846	0	76,391,461	76,391,461	0	41,369,385	41,369,385
1	333000	Waterwheels, Turbines, & Generators	0	141,097,366	141,097,366	0	91,529,861	91,529,861	0	49,567,505	49,567,505
1	334000	Accessory Electric Equipment	0	32,918,127	32,918,127	0	21,353,989	21,353,989	0	11,564,138	11,564,138
1	335XXX	Miscellaneous Power Plant Equipment	0	7,309,982	7,309,982	0	4,741,985	4,741,985	0	2,567,997	2,567,997
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,297,117	1,297,117	0	702,446	702,446
TOTAL HYDRAULIC PRODUCTION PLANT			0	397,673,859	397,673,859	0	257,971,032	257,971,032	0	139,702,827	139,702,827
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	877,555	877,555	0	569,270	569,270	0	308,285	308,285
1	341000	Structures & Improvements	0	15,736,513	15,736,513	0	10,208,276	10,208,276	0	5,528,237	5,528,237
1	342000	Fuel Holders, Producers, & Accessories	0	21,064,680	21,064,680	0	13,664,658	13,664,658	0	7,400,022	7,400,022
1	343000	Prime Movers	0	21,876,780	21,876,780	0	14,191,467	14,191,467	0	7,685,313	7,685,313
1	344000	Generators	0	198,722,802	198,722,802	0	128,911,482	128,911,482	0	69,811,320	69,811,320
1	345000	Accessory Electric Equipment	0	16,009,894	16,009,894	0	10,385,618	10,385,618	0	5,624,276	5,624,276
1	346000	Miscellaneous Power Plant Equipment	0	1,381,801	1,381,801	0	896,374	896,374	0	485,427	485,427
99	347000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
TOTAL OTHER PRODUCTION PLANT			0	275,670,025	275,670,025	0	178,827,145	178,827,145	0	96,842,880	96,842,880
TOTAL PRODUCTION PLANT			0	1,057,999,210	1,057,999,210	0	686,324,087	686,324,087	0	371,675,123	371,675,123

ELECTRIC UTILITY PLANT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	16,101,285	16,101,285	0	10,444,904	10,444,904	0	5,656,381	5,656,381
1	352XXX	Structures & Improvements	0	16,040,686	16,040,686	0	10,405,593	10,405,593	0	5,635,093	5,635,093
1	353000	Station Equipment	0	177,652,870	177,652,870	0	115,243,417	115,243,417	0	62,409,453	62,409,453
1	354000	Towers & Fixtures	0	17,113,028	17,113,028	0	11,101,221	11,101,221	0	6,011,807	6,011,807
1	355000	Poles & Fixtures	0	130,991,538	130,991,538	0	84,974,211	84,974,211	0	46,017,327	46,017,327
1	356000	Overhead Conductors & Devices	0	105,987,832	105,987,832	0	68,754,307	68,754,307	0	37,233,525	37,233,525
1	357000	Underground Conduit	0	2,605,488	2,605,488	0	1,690,180	1,690,180	0	915,308	915,308
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,511,518	1,511,518	0	818,554	818,554
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,214,526	1,214,526	0	657,720	657,720
		TOTAL TRANSMISSION PLANT	0	470,695,045	470,695,045	0	305,339,877	305,339,877	0	165,355,168	165,355,168
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,277,656	0	4,277,656	3,313,846	0	3,313,846	963,810	0	963,810
99	360400	Land Easements	57,263	0	57,263	57,263	0	57,263	0	0	0
99	361000	Structures & Improvements	13,977,990	0	13,977,990	9,519,041	0	9,519,041	4,458,949	0	4,458,949
99	362000	Station Equipment	92,976,574	0	92,976,574	59,684,015	0	59,684,015	33,292,559	0	33,292,559
99	364000	Poles, Towers, & Fixtures	213,208,419	0	213,208,419	129,260,285	0	129,260,285	83,948,134	0	83,948,134
99	365000	Overhead Conductors & Devices	138,194,259	0	138,194,259	81,970,606	0	81,970,606	56,223,653	0	56,223,653
99	366000	Underground Conduit	74,619,430	0	74,619,430	46,121,006	0	46,121,006	28,498,424	0	28,498,424
99	367000	Underground Conductors & Devices	122,640,554	0	122,640,554	78,385,019	0	78,385,019	44,255,535	0	44,255,535
99	368000	Line Transformers	169,191,321	0	169,191,321	109,913,951	0	109,913,951	59,277,370	0	59,277,370
99	369XXX	Services	114,923,433	0	114,923,433	71,154,720	0	71,154,720	43,768,713	0	43,768,713
99	370000	Meters	44,935,056	0	44,935,056	16,282,813	0	16,282,813	28,652,243	0	28,652,243
99	373XXX	Street Light & Signal Systems	29,160,031	0	29,160,031	16,277,071	0	16,277,071	12,882,960	0	12,882,960
99	374000	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,018,161,986	0	1,018,161,986	621,939,636	0	621,939,636	396,222,350	0	396,222,350
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	819,213	3,206,555	4,025,768	371,881	2,080,605	2,452,486	447,332	1,125,950	1,573,282
4	390XXX	Structures & Improvements	6,665,222	31,415,817	38,081,039	1,817,479	20,384,467	22,201,946	4,847,743	11,031,350	15,879,093
4	391XXX	Office Furniture & Equipment	0	24,799,322	24,799,322	0	16,091,288	16,091,288	0	8,708,034	8,708,034
4	392XXX	Transportation Equipment	8,006,200	5,323,189	13,329,389	5,532,821	3,454,004	8,986,825	2,473,379	1,869,185	4,342,564
4	393000	Stores Equipment	306,143	1,013,887	1,320,030	123,072	657,871	780,943	183,071	356,016	539,087
4	394000	Tools, Shop & Garage Equipment	1,762,143	3,843,656	5,605,799	1,321,756	2,493,995	3,815,751	440,387	1,349,661	1,790,048
4	395000	Laboratory Equipment	379,191	1,593,990	1,973,181	230,147	1,034,276	1,264,423	149,044	559,714	708,758
4	396XXX	Power Operated Equipment	19,677,685	6,757,709	26,435,394	12,666,591	4,384,807	17,051,398	7,011,094	2,372,902	9,383,996
4	397XXX	Communications Equipment	11,343,795	42,780,550	54,124,345	5,916,693	27,758,588	33,675,281	5,427,102	15,021,962	20,449,064
4	398000	Miscellaneous Equipment	6,566	364,136	370,702	1,831	236,273	238,104	4,735	127,863	132,598
99	399100	Asset Recovery Obligation (NOT PICKED UP)	0	0	0	0	0	0	0	0	0
		TOTAL GENERAL PLANT	48,966,158	121,098,811	170,064,969	27,982,271	78,576,174	106,558,445	20,983,887	42,522,637	63,506,524
		TOTAL PLANT IN SERVICE	1,067,712,974	1,763,393,677	2,831,106,651	650,506,737	1,143,936,891	1,794,443,628	417,206,237	619,456,786	1,036,663,023
99	107XXX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS ELECTRIC PLANT	1,067,712,974	1,763,393,677	2,831,106,651	650,506,737	1,143,936,891	1,794,443,628	417,206,237	619,456,786	1,036,663,023

ELECTRIC UTILITY PLANT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-PLT-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
1	108X01	Steam Production Plant	0	252,708,175	252,708,175	0	163,931,793	163,931,793	0	88,776,382	88,776,382
1	108000	Hydro Production Plant	0	97,723,175	97,723,175	0	63,393,024	63,393,024	0	34,330,151	34,330,151
1	108X03	Other Production Plant	0	54,700,538	54,700,538	0	35,484,239	35,484,239	0	19,216,299	19,216,299
1	108X04	Transmission Plant	0	158,554,003	158,554,003	0	102,853,982	102,853,982	0	55,700,021	55,700,021
E-ADP	108X05	Distribution Plant	306,504,436	0	306,504,436	187,013,682	0	187,013,682	119,490,754	0	119,490,754
E-ADP	108X06	General Plant - Non-Transportation	15,688,163	43,996,688	59,684,851	8,628,639	28,547,691	37,176,330	7,059,524	15,448,997	22,508,521
E-ADP	108X07	General Plant - Transportation	3,862,659	2,568,245	6,430,904	2,669,340	1,666,431	4,335,771	1,193,319	901,814	2,095,133
1	108X01	Less: Prod. Plt. Asset Recovery Oblig. (Note 1)	0	-233,186	-233,186	0	-151,268	-151,268	0	-81,918	-81,918
TOTAL ACCUMULATED DEPRECIATION			326,055,258	610,017,638	936,072,896	198,311,661	395,725,892	594,037,553	127,743,597	214,291,746	342,035,343
ACCUMULATED AMORTIZATION											
1	111X20/30	Intangible Plant--Production & Transmission	19,442	4,251,755	4,271,197	19,442	2,758,113	2,777,555	0	1,493,642	1,493,642
4	111X70	Leased Power Operated Equipment	110,678	432	111,110	110,678	280	110,958	0	152	152
4	111X06	Leasehold Improvements (From Report C-AAM)	0	79,940	79,940	0	51,870	51,870	0	28,070	28,070
E-CAM	111X08	Intangible Plant-Computer Software	0	12,215,175	12,215,175	0	7,925,938	7,925,938	0	4,289,237	4,289,237
TOTAL ACCUMULATED AMORTIZATION			130,120	16,547,302	16,677,422	130,120	10,736,201	10,866,321	0	5,811,101	5,811,101
NET ELECTRIC UTILITY PLANT			741,527,596	1,136,828,737	1,878,356,333	452,064,956	737,474,798	1,189,539,754	289,462,640	399,353,939	688,816,579

ALLOCATION RATIOS:

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

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

ADJUSTMENTS TO NET ELECTRIC UTIL PLT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-APL-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	741,527,596	1,136,828,737	1,878,356,333	452,064,956	737,474,798	1,189,539,754	289,462,640	399,353,939	688,816,579
	ADJUSTMENTS:									
	ACCUMULATED DEFERRED INCOME TAX:									
12	FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
99	CIAC--Distribution Plant (190610)	0	0	0	0	0	0	0	0	0
4	Deferred Gain on Sale of General Office (190850)	0	140,135	140,135	0	90,928	90,928	0	49,207	49,207
12	Deferred F.I.T. - Plant In Service (282900)	0	-237,154,683	-237,154,683	0	-150,187,689	-150,187,689	0	-86,966,994	-86,966,994
4	Deferred FIT - Common Plant (From Report C-DTX)	0	-10,596,877	-10,596,877	0	-6,875,890	-6,875,890	0	-3,720,987	-3,720,987
99	ADFIT - Boulder Park Idaho Write Off (190040)	629,591	0	629,591	0	0	0	629,591	0	629,591
99	Spokane River Relicensing (283322)	-261,729	0	-261,729	-241,115	0	-241,115	-20,614	0	-20,614
99	Spokane River PM&Es (283323)	-44,207	0	-44,207	-44,207	0	-44,207	0	0	0
1	ADFIT - Lake CDA CDR Fund (283324)	0	-3,482,500	-3,482,500	0	-2,259,098	-2,259,098	0	-1,223,402	-1,223,402
99	ADFIT - Lake CDA CDR Fund (283324)	-39,457	0	-39,457	-39,457	0	-39,457	0	0	0
99	ADFIT - MT Lease Payments (283365)	-2,524,975	0	-2,524,975	-1,667,600	0	-1,667,600	-857,375	0	-857,375
1	CDA Lake Settlement (283382)	0	-11,961,764	-11,961,764	0	-7,759,596	-7,759,596	0	-4,202,168	-4,202,168
99	CDA Lake Settlement (283382)	-572,210	0	-572,210	-476,369	0	-476,369	-95,841	0	-95,841
12	Electric portion of Bond Redemptions (283850)	0	-2,690,197	-2,690,197	0	-1,703,675	-1,703,675	0	-986,522	-986,522
1	Colstrip PCB (283200)	0	-578,148	-578,148	0	-375,045	-375,045	0	-203,103	-203,103
	TOTAL ACCUM DEFERRED INCOME TAX	-2,812,987	-266,324,034	-269,137,021	-2,468,748	-169,070,065	-171,538,813	-344,239	-97,253,969	-97,598,208
	OTHER ADJUSTMENTS:									
99	Kettle Falls Disallowed Plant (101003)	-7,311,234	0	-7,311,234	-5,247,725	0	-5,247,725	-2,063,509	0	-2,063,509
99	Kettle Falls Disallowed Accumulated Depr (108030)	5,607,964	0	5,607,964	4,025,183	0	4,025,183	1,582,781	0	1,582,781
99	Boulder Park Disallowed Plant (101050)	-2,600,000	0	-2,600,000	0	0	0	-2,600,000	0	-2,600,000
99	Boulder Park Disallowed Accumulated Depr (108050)	801,168	0	801,168	0	0	0	801,168	0	801,168
1	Weatherization Loans - Sandpoint (124350)	65,177	0	65,177	0	0	0	65,177	0	65,177
99	DSM Programs (186710)	243,435	0	243,435	0	0	0	243,435	0	243,435
99	Invest in Exchange Power (124900, 124930)	23,785,323	0	23,785,323	23,785,323	0	23,785,323	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	-2,273,951	0	-2,273,951	-728,762	0	-728,762	-1,545,189	0	-1,545,189
E-ALL	Colstrip 3 AFUDC Reallocation	0	0	0	-1,698,417	0	-1,698,417	1,698,417	0	1,698,417
99	Spokane River Relicensing (182322)	747,864	0	747,864	688,955	0	688,955	58,909	0	58,909
99	Spokane River PM&Es (182323)	316,065	0	316,065	316,065	0	316,065	0	0	0
99	CDA CDR Fund (182324)	112,735	0	112,735	112,735	0	112,735	0	0	0
99	CDA Lake Settlement (182382)	1,361,055	0	1,361,055	1,361,055	0	1,361,055	0	0	0
99	CDA Lake Settlement (186382)	273,830	0	273,830	0	0	0	273,830	0	273,830
99	Montana Riverbed Settlement (186360)	7,214,215	0	7,214,215	4,764,569	0	4,764,569	2,449,646	0	2,449,646
99	Nez Perce Settlement - Idaho (186800)	189,769	0	189,769	0	0	0	189,769	0	189,769
4	Gain on Sale of General Office Bldg (253850)	0	-400,355	-400,355	0	-259,774	-259,774	0	-140,581	-140,581
	TOTAL OTHER ADJUSTMENTS	32,000,056	-400,355	31,599,701	28,489,980	-259,774	28,230,206	3,510,076	-140,581	3,369,495
	OTHER ADJUSTMENTS:	770,714,665	870,104,348	1,640,819,013	478,086,188	568,144,959	1,046,231,147	292,628,477	301,959,389	594,587,866
	ALLOCATION RATIOS:									
E-ALL	1 Production/Transmission Ratio		100.000%			64.870%			35.130%	
E-ALL	4 Jurisdictional 4-Factor Ratio		100.000%			64.886%			35.114%	
E-ALL	12 Net Electric Plant		100.000%			63.329%			36.671%	
E-ALL	13 Net Electric General Plant		100.000%			62.575%			37.425%	
E-ALL	99 Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30 Communication Equipment	Utility 7	0	0	0	0
	TOTAL		0	0	0	0
7	404X31 Mainframe Software	Utility 7	390,789	281,540	75,602	33,647
8		Utility 8	3,639	0	2,510	1,129
9		Utility 9	809	639	170	0
	TOTAL		395,237	282,179	78,282	34,776
7	404X32 PC Software	Utility 7	134,797	97,113	26,078	11,606
8		Utility 8	7,148	0	4,931	2,217
9		Utility 9	0	0	0	0
	TOTAL		141,945	97,113	31,009	13,823
7	404X50 Leasehold Improvements	Utility 7	859	619	166	74
	TOTAL		859	619	166	74
	TOTAL		538,041	379,911	109,457	48,673

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended December 31, 2009 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	530,816	382,421	102,692	45,703
8	Utility 8	11,289	0	7,787	3,502
9	Utility 9	58,841	46,487	12,354	0
9	Utility 9 - Washington	8,849	6,991	1,858	0
9	Utility 9 - Idaho	34,547	27,294	7,253	0
	Total	644,342	463,193	131,944	49,205
7	403X70 Utility 7	167	120	32	14
9	Utility 9	1,197	946	251	0
	Total	1,364	1,066	283	14

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon Gas 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%

COMMON GENERAL PLANT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		Utility 2	479,713	0	0	0	0	0	0	0	0	479,713	0	479,713
7		Utility 7	4,130,297	0	0	2,975,631	2,975,631	0	0	799,047	799,047	0	355,619	355,619
9		Utility 9 - Wa	470,711	371,881	0	0	371,881	98,830	0	0	98,830	0	0	0
9		Utility 9 - Idaho	437,225	0	345,425	0	345,425	0	91,800	0	91,800	0	0	0
9		Utility 9 - Allocated	263,468	0	0	208,150	208,150	0	0	55,318	55,318	0	0	0
		TOTAL ACCOUNT	6,383,259	371,881	447,332	3,206,555	4,025,768	575,994	91,800	854,365	1,522,159	479,713	355,619	835,332
	390XXX	Structures & Improvements												
99		Utility 0	2,965,662	509,781	1,345,794	1,110,087	2,965,662	0	0	0	0	0	0	0
99		Utility 1	939,117	0	0	0	0	939,117	0	0	939,117	0	0	0
99		Utility 2	3,493,275	0	0	0	0	0	0	0	0	3,493,275	0	3,493,275
7		Utility 7	37,377,713	0	0	26,928,400	26,928,400	0	0	7,231,092	7,231,092	0	3,218,221	3,218,221
9		Utility 9 - Wa	1,655,230	1,307,698	0	0	1,307,698	347,532	0	0	347,532	0	0	0
9		Utility 9 - Idaho	4,432,623	0	3,501,949	0	3,501,949	0	930,674	0	930,674	0	0	0
9		Utility 9 - Allocated	4,274,885	0	0	3,377,330	3,377,330	0	0	897,555	897,555	0	0	0
		TOTAL ACCOUNT	55,138,505	1,817,479	4,847,743	31,415,817	38,081,039	1,286,649	930,674	8,128,647	10,345,970	3,493,275	3,218,221	6,711,496
	391XXX	Office Furniture & Equipment												
99		Utility 0	1,085,277	0	0	1,085,277	1,085,277	0	0	0	0	0	0	0
7		Utility 7	32,916,058	0	0	23,714,045	23,714,045	0	0	6,367,941	6,367,941	0	2,834,073	2,834,073
8		Utility 8	386,250	0	0	0	0	0	0	266,435	266,435	0	119,815	119,815
		TOTAL ACCOUNT	34,387,585	0	0	24,799,322	24,799,322	0	0	6,634,376	6,634,376	0	2,953,888	2,953,888
	392XXX	Transportation Equipment												
99		Utility 0	11,333,321	4,811,814	2,039,036	4,482,471	11,333,321	0	0	0	0	0	0	0
99		Utility 1	4,470,368	0	0	0	0	2,819,687	955,275	695,406	4,470,368	0	0	0
99		Utility 2	1,961,382	0	0	0	0	0	0	0	0	1,961,382	0	1,961,382
7		Utility 7	302,802	0	0	218,151	218,151	0	0	58,580	58,580	0	26,071	26,071
9		Utility 9 - Wa	912,621	721,007	0	0	721,007	191,614	0	0	191,614	0	0	0
9		Utility 9 - Idaho	549,774	0	434,343	0	434,343	0	115,431	0	115,431	0	0	0
9		Utility 9 - Allocated	788,020	0	0	622,567	622,567	0	0	165,453	165,453	0	0	0
		TOTAL ACCOUNT	20,318,288	5,532,821	2,473,379	5,323,189	13,329,389	3,011,301	1,070,706	919,439	5,001,446	1,961,382	26,071	1,987,453

COMMON GENERAL PLANT
 For Month Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 C-GPL-1A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		Utility 0	360,170	10,739	14,745	334,686	360,170	0	0	0	0	0	0	0
99		Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9		Utility 9 - Wa	142,187	112,333	0	0	112,333	29,854	0	0	29,854	0	0	0
9		Utility 9 - Idaho	213,060	0	168,326	0	168,326	0	44,734	0	44,734	0	0	0
9		Utility 9 - Allocated	859,705	0	0	679,201	679,201	0	0	180,504	180,504	0	0	0
		TOTAL ACCOUNT	1,716,620	123,072	183,071	1,013,887	1,320,030	114,125	44,734	180,504	339,363	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		Utility 0	3,453,665	1,287,102	432,867	1,733,696	3,453,665	0	0	0	0	0	0	0
99		Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99		Utility 2	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281
7		Utility 7	2,591,643	0	0	1,867,123	1,867,123	0	0	501,379	501,379	0	223,140	223,140
8		Utility 8	971,916	0	0	0	0	0	0	670,428	670,428	0	301,488	301,488
9		Utility 9 - Wa	43,863	34,654	0	0	34,654	9,209	0	0	9,209	0	0	0
9		Utility 9 - Idaho	9,519	0	7,520	0	7,520	0	1,999	0	1,999	0	0	0
9		Utility 9 - Allocated	307,373	0	0	242,837	242,837	0	0	64,536	64,536	0	0	0
		TOTAL ACCOUNT	10,210,854	1,321,756	440,387	3,843,656	5,605,799	998,393	456,701	1,662,051	3,117,145	963,281	524,628	1,487,909
	395000	Laboratory Equipment												
99		Utility 0	1,467,561	214,701	144,113	1,108,747	1,467,561	0	0	0	0	0	0	0
99		Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99		Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7		Utility 7	355,663	0	0	256,234	256,234	0	0	68,807	68,807	0	30,623	30,623
8		Utility 8	8,520	0	0	0	0	0	0	5,877	5,877	0	2,643	2,643
9		Utility 9 - Wa	19,551	15,446	0	0	15,446	4,105	0	0	4,105	0	0	0
9		Utility 9 - Idaho	6,241	0	4,931	0	4,931	0	1,310	0	1,310	0	0	0
9		Utility 9 - Allocated	289,870	0	0	229,009	229,009	0	0	60,861	60,861	0	0	0
		TOTAL ACCOUNT	2,740,067	230,147	149,044	1,593,990	1,973,181	107,901	35,161	316,851	459,913	273,708	33,266	306,974
	396XXX	Power Operated Equipment												
99		Utility 0	24,581,069	12,101,626	6,601,700	5,877,743	24,581,069	0	0	0	0	0	0	0
99		Utility 1	3,719,559	0	0	0	0	2,588,383	763,032	368,144	3,719,559	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	399,150	399,150	0	0	107,184	107,184	0	47,702	47,702
9		Utility 9 - Wa	715,109	564,965	0	0	564,965	150,144	0	0	150,144	0	0	0
9		Utility 9 - Idaho	518,194	0	409,394	0	409,394	0	108,800	0	108,800	0	0	0
9		Utility 9 - Allocated	608,597	0	0	480,816	480,816	0	0	127,781	127,781	0	0	0
		TOTAL ACCOUNT	30,740,398	12,666,591	7,011,094	6,757,709	26,435,394	2,738,527	871,832	603,109	4,213,468	43,834	47,702	91,536

COMMON GENERAL PLANT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	38,895,059	5,557,367	2,198,658	31,139,034	38,895,059	0	0	0	0	0	0	0
99		Utility 1	660,066	0	0	0	0	377,370	282,696	0	660,066	0	0	0
99		Utility 2	518,670	0	0	0	0	0	0	0	0	518,670	0	518,670
7		Utility 7	8,120,890	0	0	5,850,614	5,850,614	0	0	1,571,067	1,571,067	0	699,209	699,209
8		Utility 8	926,079	0	0	0	0	0	0	638,809	638,809	0	287,270	287,270
9		Utility 9 - Wa	454,820	359,326	0	0	359,326	95,494	0	0	95,494	0	0	0
9		Utility 9 - Idaho	4,086,431	0	3,228,444	0	3,228,444	0	857,987	0	857,987	0	0	0
9		Utility 9 - Allocated	7,329,885	0	0	5,790,902	5,790,902	0	0	1,538,983	1,538,983	0	0	0
		TOTAL ACCOUNT	60,991,900	5,916,693	5,427,102	42,780,550	54,124,345	472,864	1,140,683	3,748,859	5,362,406	518,670	986,479	1,505,149
	398000	Miscellaneous Equipment												
99		Utility 0	8,848	0	2,299	6,549	8,848	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	351,499	351,499	0	0	94,388	94,388	0	42,008	42,008
9		Utility 9 - Wa	2,317	1,831	0	0	1,831	486	0	0	486	0	0	0
9		Utility 9 - Idaho	3,084	0	2,436	0	2,436	0	648	0	648	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,088	6,088	0	0	1,618	1,618	0	0	0
		TOTAL ACCOUNT	509,850	1,831	4,735	364,136	370,702	486	648	96,006	97,140	0	42,008	42,008
		TOTAL GENERAL PLANT	223,137,326	27,982,271	20,983,887	121,098,811	170,064,969	9,306,240	4,642,939	23,144,207	37,093,386	7,791,090	8,187,882	15,978,972

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended December 31, 2009 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	39,790,087	39,790,087	0	0
99	108X06	Utility 0 Asset Recovery Obligation (Note 1)	-87,354	-87,354	0	0
99	108X06	Utility 1	3,974,799	0	3,974,799	0
99	108X06	Utility 2	2,139,453	0	0	2,139,453
7	108X06	Utility 7	11,635,705	8,382,827	2,251,043	1,001,834
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-347,706	-250,501	-67,267	-29,937
7	108X06	Utility 7 (Office Furniture Lease)	0	0	0	0
7	108X06	Utility 7 (Communication Equip Lease)	0	0	0	0
8	108X06	Utility 8	853,947	0	589,053	264,894
9	108X06	Utility 9	14,998,977	11,849,792	3,149,185	0
Total			72,957,908	59,684,851	9,896,813	3,376,244

Accumulated Depreciation - General Plant, Transportation						
99	108X07	Utility 0	5,845,643	5,845,643	0	0
99	108X07	Utility 1	753,999	0	753,999	0
99	108X07	Utility 1	0	0	0	0
99	108X07	Utility 2	928,738	0	0	928,738
7	108X07	Utility 7	30,367	21,878	5,875	2,615
8	108X07	Utility 8	0	0	0	0
9	108X07	Utility 9	713,107	563,383	149,724	0
9	108X07	Utility 9	0	0	0	0
Total			8,271,854	6,430,904	909,598	931,353

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended December 31, 2009 Average of Monthly Averages Basis			Report ID: E-ADP-1A			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
DISTRIBUTION PLANT:														
E-PLT		Plant in Service	1,018,161,986	0	1,018,161,986	621,939,636	0	621,939,636	396,222,350	0	396,222,350			
E-PLT	360200	Less Land and Land Rights	4,277,656	0	4,277,656	3,313,846	0	3,313,846	963,810	0	963,810			
		Depreciable Distribution Plant	1,013,884,330	0	1,013,884,330	618,625,790	0	618,625,790	395,258,540	0	395,258,540			
		Percentage		0.000%	100.000%			61.015%					38.985%	
ALLOCATION BASED ON DEPRECIABLE PLANT														
	108X05	Accumulated Depreciation		0	306,504,436	187,013,682			119,490,754					
JURISDICTIONAL ALLOCATION:														
99	108X05	Accumulated Depreciation	306,504,436	0	306,504,436	187,013,682	0	187,013,682	119,490,754	0	119,490,754			
GENERAL PLANT - NON TRANSPORTATION														
E-PLT		General Plant In Service	48,966,158	121,098,811	170,064,969	27,982,271	78,576,174	106,558,445	20,983,887	42,522,637	63,506,524			
E-PLT	389XXX	Less: General Land and Land Rights	819,213	3,206,555	4,025,768	371,881	2,080,605	2,452,486	447,332	1,125,950	1,573,282			
E-PLT	392XXX	Less: General Transportation Plant	8,006,200	5,323,189	13,329,389	5,532,821	3,454,004	8,986,825	2,473,379	1,869,185	4,342,564			
		Depreciable Non Transport General Plant	40,140,745	112,569,067	152,709,812	22,077,569	73,041,565	95,119,134	18,063,176	39,527,502	57,590,678			
		Percentage		73.715%	100.000%			14.457%					11.828%	
ALLOCATION BASED ON DEPRECIABLE PLANT														
C-ADP	108X06	Accumulated Depreciation--Electric General Plant		43,996,688	59,684,851	8,628,639			7,059,524					
	403X60	Common Depreciation Expense (C-DEP)		316,170	428,908	62,007			50,731					
	403X60	Washington Depreciation Expense (C-DEP)			6,991	6,991			0					
	403X60	Idaho Depreciation Expense (C-DEP)			27,294	0			27,294					
	403X60	Depreciation Expense		174,272	228,274	38,013			15,990					
JURISDICTIONAL ALLOCATION:														
4	108X06	Accumulated Depreciation--Electric General Plant	15,688,163	43,996,688	59,684,851	8,628,639	28,547,691	37,176,330	7,059,524	15,448,997	22,508,521			
4	403X60	Depreciation Expense (C-DEP)	112,738	316,170	428,908	62,007	205,150	267,157	50,731	111,020	161,751			
99	403X60	Depreciation Expense (C-DEP) Directly Assigned	34,285	0	34,285	6,991	0	6,991	27,294	0	27,294			
4	403X60	Depreciation Expense	54,003	174,272	228,275	38,013	113,078	151,091	15,990	61,194	77,184			
		Total Depreciation Expense	201,026	490,442	691,468	107,011	318,228	425,239	94,015	172,214	266,229			
GENERAL PLANT--TRANSPORTATION														
E-PLT	392XXX	Transportation General Plant	8,006,200	5,323,189	13,329,389	5,532,821	3,454,004	8,986,825	2,473,379	1,869,185	4,342,564			
		Percentage		39.936%	100.000%			41.508%					18.556%	
ALLOCATION BASED ON DEPRECIABLE PLANT														
C-ADP	108X07	Accumulated Depreciation--Electric General Plant		2,568,245	6,430,904	2,669,340			1,193,319					
	403X70	Depreciation Expense (C-DEP)		426	1,066	442			198					
	403X70	Depreciation Expense		3,382	8,581	3,137			2,062					
JURISDICTIONAL ALLOCATION:														
4	108X07	Accum Depr--Elect Genl Plant (Electric Portion)	3,862,659	2,568,245	6,430,904	2,669,340	1,666,431	4,335,771	1,193,319	901,814	2,095,133			
4	403X70	Depreciation Expense (C-DEP)	640	426	1,066	442	276	718	198	150	348			
4	403X70	Depreciation Expense	5,199	3,382	8,581	3,137	2,194	5,331	2,062	1,188	3,250			
		Total Depreciation Expense	5,839	3,808	9,647	3,579	2,470	6,049	2,260	1,338	3,598			
ALLOCATION RATIOS:														
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%				64.886%					35.114%	
E-ALL	99	Not Allocated		0.000%				0.000%					0.000%	

COMMON INTANGIBLE PLANT		Report ID:		***** ELECTRIC ***** ***** GAS NORTH ***** OREGON GAS*****										
For Month Ended December 31, 2009		C-IPL-1A												
Average of Monthly Averages Basis														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0
9		Utility 9	194,058	0	0	153,314	153,314	0	0	40,744	40,744	0	0	0
		TOTAL ACCOUNT	611,957	0	0	153,314	153,314	249,449	168,450	40,744	458,643	0	0	0
	303100	Misc Intangible Plant--Mainframe Software												
99		Utility 0	747,066	0	0	747,066	747,066	0	0	0	0	0	0	0
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
7		Utility 7	23,431,516	0	0	16,881,001	16,881,001	0	0	4,533,061	4,533,061	0	2,017,454	2,017,454
8		Utility 8	218,340	0	0	0	0	0	0	150,611	150,611	0	67,729	67,729
		TOTAL ACCOUNT	24,443,362	0	0	17,628,067	17,628,067	0	0	4,683,672	4,683,672	46,440	2,085,183	2,131,623
	303110	Misc Intangible Plant--PC Software												
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0
99		Utility 1	7,811	0	0	0	0	0	0	7,811	7,811	0	0	0
7		Utility 7	9,209,291	0	0	6,634,742	6,634,742	0	0	1,781,629	1,781,629	0	792,920	792,920
8		Utility 8	597,680	0	0	0	0	0	0	412,280	412,280	0	185,400	185,400
		TOTAL ACCOUNT	10,627,131	0	0	7,447,091	7,447,091	0	0	2,201,720	2,201,720	0	978,320	978,320
		TOTAL	35,682,450	0	0	25,228,472	25,228,472	249,449	168,450	6,926,136	7,344,035	46,440	3,063,503	3,109,943

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon Gas
Accum Amort (111X30, 111X31, 111X32)						
99		Utility 0	842,350	842,350	0	0
99		Utility 1	5,893	0	5,893	0
99		Utility 2 - Oregon	23,220	0	0	23,220
7		Utility 7	15,765,550	11,358,133	3,050,003	1,357,414
8		Utility 8	519,862	0	358,601	161,261
9		Utility 9	18,597	14,692	3,905	0
		Total	17,175,472	12,215,175	3,418,402	1,541,895
Accum Amort--Leasehold Improvements (111X50/60)						
7		Utility 7	101,822	73,357	19,698	8,767
9		Utility 9	8,332	6,583	1,749	0
		Total	110,154	79,940	21,447	8,767

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

COMMON ACCUMULATED AMORTIZATION & AMORTIZATION EXPENSE For Month Ended December 31, 2009 Average of Monthly Averages Basis	Report ID: E-CAM-1A
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***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Plant in Service											
E-PLT	303000	Misc Intangible Plant	0	153,314	153,314	0	99,479	99,479	0	53,835	53,835
E-PLT	303100	Misc Intangible Plant - Mainframe Software	0	17,628,067	17,628,067	0	11,438,148	11,438,148	0	6,189,919	6,189,919
E-PLT	303110	Misc Intangible Plant - PC Software	0	7,447,091	7,447,091	0	4,832,119	4,832,119	0	2,614,972	2,614,972
Total Intangible Plant - Software			0	25,228,472	25,228,472	0	16,369,746	16,369,746	0	8,858,726	8,858,726
Percentage				100.000%	100.000%	0.000%			0.000%		
ALLOCATION BASED ON DEPRECIABLE PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		12,215,175	12,215,175	0			0		
	404	Amortization Expense (404X30, X31, X32)		402,766	402,766	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	12,215,175	12,215,175	0	7,925,938	7,925,938	0	4,289,237	4,289,237
4	404	Amortization Expense (404X30, X31, X32)	0	402,766	402,766	0	261,339	261,339	0	141,427	141,427
ALLOCATION RATIOS:											
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			64.886%			35.114%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended December 31, 2009 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	-12,902,911	-9,295,773	-2,496,197	-1,110,941
8	282900	Utility 8	0	0	0	0
9	282900	Utility 9	-1,646,884	-1,301,104	-345,780	0
Total			<u>-14,549,795</u>	<u>-10,596,877</u>	<u>-2,841,977</u>	<u>-1,110,941</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.346%	8.610%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.980%	31.020%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.004%	20.996%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%